

MISSOURI PUBLIC SERVICE COMMISSION

STAFF REPORT
COST OF SERVICE

APPENDIX 1
Staff Credentials

VEOLIA ENERGY KANSAS CITY, INC

CASE NO. HR-2014-0066

Jefferson City, Missouri
May 2014

APPENDIX 1

STAFF CREDENTIALS

Atkinson, Shana	1
Featherstone, Cary G.	4
Fortson, Brad J.	20
Harris, V. William	21
Kliethermes, Robin	30
Lyons, Karen	31
Majors, Keith	34
Rice, Arthur W. PE	35
Won, Seoung Joun PhD.	37
Young, Matthew	39

SHANA ATKINSON

Educational and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor III for the Missouri Public Service Commission (Commission). I accepted the position of Utility Regulatory Auditor I in December 2008.

In May 2007, I earned a Bachelor of Science in Accountancy and a Master of Accountancy degree from the University of Missouri-Columbia. My accounting degree required an understanding of financial concepts, including the cost of capital.

On June 21, 2010, I was awarded the Certified Rate of Return Analyst (CRRRA) professional designation by the Society of Utility and Regulatory Financial Analysts (SURFA). This designation is awarded based upon experience and successful completion of a written examination, which I completed during my attendance at a SURFA conference in April 2010.

In addition to my Summary of Case Participation, I have developed rate of return recommendations for numerous small water and sewer rate cases and have made recommendations in small water and sewer certificate cases, finance cases and telephone certificate cases.

SUMMARY OF CASE PARTICIPATION

SHANA ATKINSON

Date Filed	Issue	Case Number	Exhibit	Case Name
1/31/2014	Rate of Return Capital Structure	WR-2013-0461	Surrebuttal	Lake Region Water & Sewer Company
1/31/2014	Rate of Return Capital Structure	SR-2013-0459	Surrebuttal	Lake Region Water & Sewer Company
11/15/2013	Rate of Return Capital Structure	WR-2013-0461	Cost of Service Report	Lake Region Water & Sewer Company
11/15/2013	Rate of Return Capital Structure	SR-2013-0459	Cost of Service Report	Lake Region Water & Sewer Company
2/4/2013	Rate of Return Capital Structure	ER-2012-0345	Surrebuttal	Empire District Electric Company
1/16/2013	Rate of Return Capital Structure	ER-2012-0345	Rebuttal	Empire District Electric Company
11/30/2012	Rate of Return Capital Structure	ER-2012-0345	Cost of Service Report	Empire District Electric Company
8/20/2012	Rate of Return Capital Structure	ER-2012-0345	Interim Rebuttal	Empire District Electric Company
5/6/2011	Rate of Return Capital Structure	ER-2011-0004	True-Up Direct	Empire District Electric Company
4/28/2011	Rate of Return Capital Structure	ER-2011-0004	Surrebuttal	Empire District Electric Company
4/18/2011	Rate of Return Capital Structure	ER-2011-0004	Rebuttal	Empire District Electric Company

SUMMARY OF CASE PARTICIPATION

SHANA ATKINSON

Date Filed	Issue	Case Number	Exhibit	Case Name
2/23/2011	Rate of Return Capital Structure	ER-2011-0004	Cost of Service Report	Empire District Electric Company
4/23/2010	Rate of Return Capital Structure	ER-2010-0130	Surrebuttal	Empire District Electric Company
4/02/2010	Rate of Return Capital Structure	ER-2010-0130	Rebuttal	Empire District Electric Company
2/26/2010	Rate of Return Capital Structure	ER-2010-0130	Cost of Service Report	Empire District Electric Company
1/13/2010	Rate of Return Capital Structure	WR-2010-0111	Cost of Service Report	Lake Region Water & Sewer Company
1/13/2010	Rate of Return Capital Structure	SR-2010-0110	Cost of Service Report	Lake Region Water & Sewer Company
10/20/2009	Rate of Return Capital Structure	GR-2009-0434	Cost of Service Report	Empire District Gas Company

CARY G. FEATHERSTONE

Education and Employment Background and Credentials

I graduated from the University of Missouri-Kansas City in December 1978 with a Bachelor of Arts degree in Economics. My course work included study in the field of accounting and auditing.

Currently, I am a Utility Regulatory Auditor with the Missouri Public Service Commission (Commission). I have assisted, conducted, and supervised audits and examinations of the books and records of public utility companies operating within the state of Missouri. I have participated in examinations of electric, industrial steam, natural gas, water, sewer and telecommunication companies. I have been involved in cases concerning proposed rate increases, earnings investigations, complaint cases, and cases relating to mergers and acquisitions and certification cases. Below is a list of rate cases in which I have submitted testimony. In addition, I also identify other cases where I directly supervised and assisted Commission Staff in audits of public utilities, but where I did not testify.

I have acquired knowledge of the ratemaking and regulatory process through my employment with the Commission. I have participated in numerous rate cases, complaint cases, merger cases and certificate cases, and filed testimony on a variety of topics. I have also acquired knowledge of these topics through review of work papers from prior rate cases filed before this Commission relating to this company and its utility operations. I have also been involved in numerous other rate cases and merger cases involving electric, natural gas, steam, water and sewer and telecommunication companies. I have previously examined generation and generation-related topics; conducted and participated in several construction audits involving plant and construction records, specifically the costs of construction projects relating to power plants. I have been involved in the fuel and fuel-related areas for power plant production, and purchased power and off-system sales on numerous occasions. In addition, I have been the project coordinator, provided management oversight and involved in negotiations of many rate and merger cases throughout my employment with the Commission.

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2014	GR-2014-0007 Coordinated	Missouri Gas Energy division of Laclede Gas Company	Direct- sponsor Utility Services Cost of Service Report Supplemental Direct- sponsor true-up revenue requirement Rebuttal Surrebuttal- update true-up revenue requirement	Pending
2013 2012	HC-2012-0259 Consolidated with HC-2010-0235 Coordinated	KCP&L Greater Missouri Operations Company Ag Processing complaint against GMO's Quarterly Cost Adjustment (industrial steam fuel clause)	Additional Surrebuttal Report and Rebuttal	Pending
2010	HC-2010-0235	Ag Processing complaint against GMO's Quarterly Cost Adjustment (industrial steam fuel clause)	Deposition	Contested
2007 2008	HR-2007-0028, HR-2007-0399 and HR-2008-0340	Aquila, Inc., d/b/a Aquila Networks- L&P (industrial steam fuel clause review)		
2012	ER-2012-0175 Coordinated	KCPL Greater Missouri Operations Company (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy; plant valuation; capacity planning; Jurisdictional Allocation Factors; Rebuttal- capacity planning Surrebuttal- plant valuation; capacity True-up Direct	Contested

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2012	ER-2012-0174 Coordinated	Kansas City Power & Light Company (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy; Additional Amortizations Regulatory Plan; Jurisdictional Allocation Factors; Iatan 2 Advanced Coal Credits; Rate Analysis Rebuttal- Iatan 2 Advanced Coal Credits	Contested
2011	SA-2010-0219 and SC-2010-0161 Coordinated	Canyon Treatment Facility LLC (sewer certificate and complaint case)	Recommendation Memorandum	Stipulated
2011	HR-2011-0241 Coordinated	Veolia Energy Kansas City Company (former Trigen Kansas City Energy Company) (steam rate increase)	Direct- sponsor Utility Services Cost of Service Report	Stipulated
2010	ER-2010-0356 Coordinated	KCP&L Greater Missouri Operations Company (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy; plant valuation; capacity planning; jurisdictional allocations; Rebuttal- capacity planning Surrebuttal- plant valuation; capacity True-up Direct True-up Rebuttal	Contested

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2010	ER-2010-0355 Coordinated	Kansas City Power & Light Company (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy; Additional Amortizations Regulatory Plan; Jurisdictional Allocations Rate Analysis Rebuttal- jurisdictional allocation Surrebuttal- True-up Direct True-up Rebuttal	Contested
2010	SR-2010-0110 and WR-2010-0111 Coordinated	Lake Region Water and Sewer Company (water & sewer rate increase)	Direct- sponsor Utility Services Cost of Service Report Surrebuttal True-up Direct Reports to Commission	Contested
2009	HR-2009-0092 Coordinated	KCPL Greater Missouri Operations Company (former Aquila, Inc. Missouri electric properties) (industrial steam rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy	Stipulated
2009	ER-2009-0090 Coordinated	KCPL Greater Missouri Operations Company (former Aquila, Inc. Missouri electric properties) (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy Surrebuttal-plant valuation; capacity planning	Stipulated

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2009	ER-2009-0089 Coordinated	Kansas City Power & Light Company (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy; Additional Amortizations and Iatan 1 construction Rebuttal- jurisdictional allocations Surrebuttal- allocations	Stipulated
2008	HR-2008-0300 Coordinated	Trigen Kansas City Energy (steam rate increase)	Direct - sponsor Utility Services portion of the Cost of Service Report, overview of rate case, plant review and plant additions, fuel and income taxes	Stipulated
2007	HO-2007-0419 Coordinated	Trigen Kansas City Energy [sale of coal purchase contract] (steam)	Recommendation Memorandum	Stipulated
2007	ER-2007-0004 Coordinated	Aquila, Inc., d/b/a Aquila Networks- MPS and Aquila Networks- L&P (electric rate increase)	Direct-fuel clause, fuel, capacity planning Rebuttal Surrebuttal- fuel clause	Contested
2006	WR-2006-0425 Coordinated	Algonquin Water Resources (water & sewer rate increases)	Rebuttal- unrecorded plant; contributions in aid of construction Surrebuttal unrecorded plant; contributions in aid of construction	Contested

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2006	ER-2006-0314 Coordinated	Kansas City Power & Light Company (electric rate increase)	Direct-construction audits Rebuttal- allocations Surrebuttal- allocations	Contested
2005	HR-2005-0450 Coordinated	Aquila, Inc., d/b/a Aquila Networks- L&P (industrial steam rate increase)	Direct	Stipulated
2005	ER-2005-0436 Coordinated	Aquila, Inc., d/b/a Aquila Networks- MPS and Aquila Networks- L&P (electric rate increase)	Direct- interim energy charge; fuel; plant construction; plant commercial in-service; capacity planning, plant valuation Rebuttal Surrebuttal	Stipulated
2005	EO-2005-0156 Coordinated	Aquila, Inc., d/b/a Aquila Networks- MPS (electric- South Harper Generating Station asset valuation case)	Rebuttal- plant valuation Surrebuttal- plant valuation	Stipulated
2005	HC-2005-0331 Coordinated	Trigen Kansas City Energy [Jackson County Complaint relocation of plant for Sprint Arena] (steam complaint case)	Cross examination- relocation of plant assets	Contested
2004	GR-2004-0072 Coordinated	Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P (natural gas rate increase)	Direct- acquisition adjustment; merger savings tracking Rebuttal	Stipulated

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SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2004	HM-2004-0618 Coordinated	Trigen- Kansas City Energy purchase by Thermal North America (steam - sale of assets)	Supervised Case— Did not file testimony	Stipulated
2003	ER-2004-0034 and HR-2004-0024 (Consolidated) Coordinated	Aquila, Inc., (formerly UtiliCorp United Inc) d/b/a Aquila Networks-MPS and Aquila Networks-L&P (electric & industrial steam rate increases)	Direct- acquisition adjustment; merger savings tracking Rebuttal Surrebuttal Deposition	Stipulated
2002	ER-2002-424 Coordinated	Empire District Electric Company (electric rate increase)	Direct- fuel-interim energy charge Surrebuttal	Stipulated
2001	ER-2001-672 and EC-2002-265 Coordinated	UtiliCorp United Inc./Missouri Public Service Company (electric rate increase)	Verified Statement Direct- capacity purchased power agreement; plant recovery Rebuttal Surrebuttal	Stipulated
2001	ER-2001-299 Coordinated	Empire District Electric Company (electric rate increase)	Direct- income taxes; cost of removal; plant construction costs; fuel- interim energy charge Surrebuttal True-Up Direct	Contested
2000	EM-2000-369 Coordinated	UtiliCorp United Inc. merger with Empire District Electric Company (electric acquisition/ merger case)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Contested (Merger eventually terminated)
2000	EM-2000-292 Coordinated	UtiliCorp United Inc. merger with St. Joseph Light & Power Company (electric, natural gas and industrial steam acquisition/ merger case)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Contested (Merger closed)

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1999	EM-97-515 Coordinated	Kansas City Power & Light Company merger with Western Resources, Inc. (electric acquisition/ merger case)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Stipulated (Merger eventually terminated)
1998	GR-98-140 Coordinated	Missouri Gas Energy Division of Southern Union Company (natural gas rate increase)	Testimony in Support of Stipulation And Agreement	Contested
1997	EM-97-395	UtiliCorp United Inc./Missouri Public Service (electric-application to spin-off generating assets to EWG subsidiary)	Rebuttal- plant assets & purchased power agreements	Withdrawn
1997	ER-97-394 and EC-98-126 Coordinated	UtiliCorp United Inc./Missouri Public Service (electric rate increase and rate complaint case)	Direct- fuel & purchased power; fuel inventories; re-organizational costs Rebuttal Surrebuttal	Contested
1997	EC-97-362 and EO-97-144	UtiliCorp United Inc./Missouri Public Service (electric rate complaint case)	Direct- - fuel & purchased power; fuel inventories Verified Statement	Contested Commission Denied Motion
1997	GA-97-133	Missouri Gas Company (natural gas—certificate case)	Rebuttal- natural gas expansion	Contested
1997	GA-97-132	UtiliCorp United Inc./Missouri Public Service Company (natural gas—certificate case)	Rebuttal- natural gas expansion	Contested
1996	ER-97-82	Empire District Electric Company (electric-- interim rate increase case)	Rebuttal- fuel & purchased power	Contested
1996	GR-96-285 Coordinated	Missouri Gas Energy Division of Southern Union Company (natural gas rate increase)	Direct- merger savings recovery; property taxes Rebuttal Surrebuttal	Contested

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1996	EM-96-149 Coordinated	Union Electric Company merger with CIPSCO Incorporated (electric and natural gas-- acquisition/merger case)	Rebuttal- acquisition adjustment; merger costs/savings	Stipulated
1996	GA-96-130	UtiliCorp United, Inc./Missouri Pipeline Company (natural gas-- certificate case)	Rebuttal- natural gas expansion	Contested
1995	ER-95-279 Coordinated	Empire District Electric Company (electric rate increase)	Direct- fuel & purchased power; fuel inventories	Stipulated
1995	GR-95-160 Coordinated	United Cities Gas Company (natural gas rate increase)	Direct- affiliated transactions; plant	Contested
1994	GA-94-325 Coordinated	UtiliCorp United Inc., expansion of natural gas to City of Rolla, MO (natural gas-- certificate case)	Rebuttal- natural gas expansion	Contested
1994	GM-94-252 Coordinated	UtiliCorp United Inc., acquisition of Missouri Gas Company and Missouri Pipeline Company (natural gas--acquisition case)	Rebuttal- acquisition of assets case	Contested
1994	ER-94-194	Empire District Electric Company (electric rate increase)	Supervised Case— Did not file testimony	
1993	GM-94-40	Western Resources, Inc. and Southern Union Company (natural gas-- sale of Missouri property)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Stipulated
1993	TR-93-181	United Telephone Company of Missouri (telephone rate increase)	Direct- directory advertising Surrebuttal	Contested
1993	TC-93-224 and TO-93-192 Coordinated Directory	Southwestern Bell Telephone Company (telephone-- rate complaint case)	Direct- directory advertising Rebuttal Surrebuttal	Contested

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1991	EM-91-290	UtiliCorp United Inc./ Missouri Public Service and Centel acquisition (electric – acquisition/ merger case)	Recommendation Memorandum	Stipulated
1991	GO-91-359 Coordinated	UtiliCorp United Inc., Missouri Public Service Division (natural gas-- accounting authority order)	Memorandum Recommendation- Service Line Replacement Program cost recovery deferral	Stipulated
1991	EO-91-358 and EO-91-360 Coordinated	UtiliCorp United Inc., Missouri Public Service Division (electric-- accounting authority orders)	Rebuttal- plant construction cost deferral recovery; purchased power cost recovery deferral	Contested
1991	EM-91-213	Kansas Power & Light - Gas Service Division (natural gas-- acquisition/merger case)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Contested
1990	GR-90-152	Associated Natural Gas Company (natural gas rate increase)	Rebuttal- acquisition adjustment; merger costs/savings	Stipulated
1990	GR-90-198 Coordinated	UtiliCorp United, Inc., Missouri Public Service Division (natural gas rate increase)	Direct- Corporate Costs and Merger & Acquisition Costs	Stipulated
1990	ER-90-101 Coordinated	UtiliCorp United Inc., Missouri Public Service Division (electric rate increase- Sibley Generating Station Life Extension Case)	Direct- Corporate Costs and Merger & Acquisition Costs Surrebuttal	Contested
1990	GR-90-50 Coordinated	Kansas Power & Light - Gas Service Division (natural gas rate increase)	Direct- prudence review of natural gas explosions	Stipulated

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1989	TR-89-182 and TC-90-75	GTE North, Incorporated (telephone rate increase)	Direct- directory advertising Rebuttal Surrebuttal	Contested Decided Feb 9, 1990
1988	TC-89-14 Coordinated Directory	Southwestern Bell Telephone Company (telephone-- rate complaint case)	Direct- directory Surrebuttal advertising Surrebuttal Deposition	Contested
1988	GR-88-115 Coordinated	St. Joseph Light & Power Company (natural gas rate increase)	Supervised Case-- Did not file testimony Deposition	Stipulated
1988	HR-88-116	St. Joseph Light & Power Company (industrial steam rate increase)	Supervised Case-- Did not file testimony Deposition	Stipulated
1987	HO-86-139 Coordinated	Kansas City Power & Light Company (district steam heating-- discontinuance of public utility and rate increase)	Direct- policy testimony on abandonment of steam service Rebuttal Surrebuttal	Contested
1986	TR-86-117 Coordinated	United Telephone Company of Missouri (telephone rate increase)	Withdrawn prior to filing	Withdrawn
1986	GR-86-76 Coordinated	KPL-Gas Service Company (natural gas rate increase)	Withdrawn prior to filing	Withdrawn
1986	TR-86-55 Coordinated	Continental Telephone Company of Missouri (telephone rate increase)	Supervised Case-- Did not file testimony	Stipulated

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1986	TR-86-63 Coordinated	Webster County Telephone Company (telephone rate increase)	Supervised Case-- Did not file testimony	Stipulated
1986	TR-86-14 Coordinated	ALLTEL Missouri, Inc. (telephone rate increase)	Supervised Case— Did not file testimony	Stipulated
1985	ER-85-128 and EO-85-185 Coordinated	Kansas City Power & Light Company (electric rate increase- Wolf Creek Nuclear Generating Unit Case)	Supervised Case-- Direct- fuel inventories; coordinated Wolf Creek Nuclear construction audit	Contested
1984	EO-84-4	Investigation and Audit of Forecasted Fuel Expense of Kansas City Power & Light Company (electric-- forecasted fuel true-up)	Direct	Contested
1983	TR-83-253	Southwestern Bell Telephone Company (telephone rate increase - ATT Divesture Case)	Direct- revenues & directory advertising	Contested
1983	ER-83-49	Kansas City Power & Light Company (electric rate increase)	Direct- fuel & fuel inventories Rebuttal Surrebuttal	Contested
1983	EO-83-9	Investigation and Audit of Forecasted Fuel Expense of Kansas City Power & Light Company (electric-- forecasted fuel true-up)	Direct	Contested
1982	TR-82-199	Southwestern Bell Telephone Company (telephone rate increase)	Direct- revenues & directory advertising	Contested

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1982	ER-82-66 and HR-82-67	Kansas City Power & Light Company (electric & district steam heating rate increase)	Direct- fuel & purchased power; fuel inventories Rebuttal Surrebuttal	Contested
1981	TO-82-3	Southwestern Bell Telephone Company Investigation of Equal Life Group and Remaining Life Depreciation Rates (telephone-- depreciation case)	Direct- construction work in progress	Contested
1981	TR-81-302	United Telephone Company of Missouri (telephone rate increase)	Direct- construction work in progress	Stipulated
1981	TR-81-208	Southwestern Bell Telephone Company (telephone rate increase)	Direct-cash working capital; construction work in progress; income taxes-flow- through Rebuttal Surrebuttal	Contested
1981	ER-81-42	Kansas City Power & Light Company (electric rate increase)	Direct-payroll & payroll related benefits; cash working capital Rebuttal	Contested
1980	TR-80-235	United Telephone Company of Missouri (telephone rate increase)	Direct- construction work in progress Rebuttal	Contested
1980	GR-80-249 Coordinated	Rich Hill-Hume Gas Company (natural gas rate increase)	No Testimony filed- revenues & rate base	Stipulated
1980	GR-80-173	The Gas Service Company (natural gas rate increase)	Direct Deposition	Stipulated
1980	HR-80-55	St. Joseph Light & Power Company (industrial steam rate increase)	Direct	Stipulated

CARY G. FEATHERSTONE
SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1980	OR-80-54	St. Joseph Light & Power Company (transit rate increase)	Direct	Stipulated
1980	ER-80-53	St. Joseph Light & Power Company (electric rate increase)	Direct	Stipulated

CARY G. FEATHERSTONE
SUMMARY OF RATE CASE INVOLVEMENT
CASES SUPERVISED AND ASSISTED:

2013	SA-2014-0005	Central Rivers Wastewater (sewer certificate case)	Supervised Case-	Stipulated
2013	SC-2013-0332	West 16 th Street (Public Counsel complaint case)	Supervised Case-	Stipulated
2013	WR-2013-0326	Woodland Manor (water informal rate increase)	Supervised Case-	Stipulated
2013	SR-2013-0053	WPC Sewer	Supervise Case-	Stipulated
2013	WM-2013-0329	Bilyean Ridge Water	Supervise Case-	Stipulated
2012	WR-2012-0163	Tandy County (water informal rate increase)	Supervised Case- Recommendation Memorandum	Stipulated
2011	WO-2022-0328	Algonquin Liberty Water purchase of Noel Water	Supervised Case- Recommendation Memorandum	Stipulated
2010	SR-2010-0320 Coordinated	Timber Creek Sewer Company	Supervised Case—Did Not File Testimony	Pending
2010	WR-2010-0202	Stockton Water Company	Recommendation Memorandum	Stipulated
2010	EO-2010-0211	KCP&L Greater Missouri Operations---- Liberty service center sale	Recommendation Memorandum	Stipulated
2009	EO-2010-0060	KCP&L Greater Missouri Operations----- Blue Springs service center sale	Recommendation Memorandum	Withdrawn

CARY G. FEATHERSTONE
SUMMARY OF RATE CASE INVOLVEMENT
CASES SUPERVISED AND ASSISTED:

2009	WR-2010-0139 SR-2010-0140	Valley Woods Water Company	Recommendation Memorandum	Stipulated
2008	QW-2008-0003	Spokane Highlands Water Company (water- informal rate increase)	Recommendation Memorandum	Stipulated
2007	SR-2008-0080 QS-2007-0008	Timber Creek (sewer- informal rate increase)	Recommendation Memorandum	Stipulated
2006	WR-2006-0250 Coordinated	Hickory Hills Water (water- informal rate increase)	Supervised Case—Did Not File Testimony	Contested
2006	HA-2006-0294 Coordinated	Trigen Kansas City Energy (steam- expansion of service area)	Recommendation Memorandum & Testimony	Contested
2005	Case No. WO-2005-0206 Coordinated	Silverleaf sale to Algonquin (water & sewer- sale of assets)	Supervised Case—Did not file testimony	Stipulated
2005	GM-2005-0136 Coordinated	Partnership interest of DTE Enterprises, Inc. and DTE Ozark, Inc in Southern Gas Company purchase by Sendero SMGC LP (natural gas -- sale of assets)	Recommendation Memorandum	Stipulated
2003	QW-2003-016 QS-2003-015	Tandy County (water & sewer informal rate increase)	Recommendation Memorandum	Stipulated

Brad Fortson

I am a Regulatory Economist in the Economic Analysis Section, Regulatory Review Division of the Missouri Public Service Commission. I have been employed at the Missouri Public Service Commission since December 2012.

I received my Associate of Applied Science degree in Computer Science in May 2003, Bachelor of Science degree in Business Administration in May 2009, and Master of Business Administration degree with an emphasis in Management in May 2012 from Lincoln University, Jefferson City, Missouri.

Prior to joining the Commission, I worked in various accounting positions within four state agencies of the State of Missouri. I was employed as an Account Clerk II for the Inmate Finance Section of the Missouri Department of Corrections; as an Account Clerk II for the Accounts Payable Section of the Missouri Department of Health and Senior Services; as a Contributions Specialist for the Employer Accounts Section of the Missouri Department of Labor and Industrial Relations; and as an Accountant I for the Payroll Section of the Missouri Office of Administration.

V. WILLIAM HARRIS, CPA, CIA

I graduated from Missouri Western State College at St. Joseph, Missouri in 1990, with a Bachelor of Science degree in Business Administration with a major in Accounting. I successfully completed the Uniform Certified Public Accountant (CPA) examination in 1991 and subsequently received the CPA certificate. I am currently licensed as a CPA in the state of Missouri. I also successfully completed the Uniform Certified Internal Auditor (CIA) examination in 1995 and am currently certified as a CIA by the Institute of Internal Auditors in Altamonte Springs, Florida.

From 1991 until I assumed my current position as a Regulatory Auditor with the Commission in 1994, I was employed as a Regulatory Auditor with the Federal Energy Regulatory Commission in Washington, DC. Prior to that, I was an Internal Auditor and Training Supervisor with Volume Shoe Corporation (d/b/a Payless ShoeSource).

Over the 20 years I have been employed by this Commission as a Regulatory Auditor, I have submitted testimony on revenue, expense, and rate base ratemaking matters several times before the Commission. I have also been responsible for the supervision of other Commission employees in rate cases and other regulatory proceedings.

I have received continuous training at in-house and outside seminars on technical ratemaking matters since I began my employment with the Commission. My responsibilities of auditing the books and records of the utilities regulated by the Commission require that I review statutes applicable to the Commission or the utilities regulated by the Commission, the Commission's rules, utility tariffs, and contracts and other documents relating to the utilities regulated by the Commission. A listing of the cases in which I have previously filed testimony before this Commission, and the issues I have addressed in testimony in cases from 1995 to the present, is attached as Schedule VWH-1.

CASE PROCEEDING PARTICIPATION

V. WILLIAM HARRIS, CPA, CIA

Rate Cases

Date Filed	Case Number	Company Name	Exhibit	Issue
09/01/1995	ER-95-279	Empire District Electric Company	Direct	Payroll, Payroll Taxes, Incentive Pay, 401K Retirement Plan
	GR-96-285	Missouri Gas Energy (Southern Union Company)	Direct	Plant In Service, Depreciation Expense, Depreciation Reserve, Service Line Replacement Program
	GR-96-285	Missouri Gas Energy (Southern Union Company)	Rebuttal	Service Line Replacement Program
	GR-96-285	Missouri Gas Energy (Southern Union Company)	Surrebuttal	Service Line Replacement Program
06/26/1997	GR-97-272	Associated Natural Gas Company and Division of Arkansas Western Gas Company	Direct	Revenues, Plant in Service, Customer Billing Expense, Normalized Bad Debt Expense, Depreciation Expense, Depreciation Reserve
10/08/1998	EC-98-573	St. Joseph Light and Power Company	Direct	Fuel Expense Adjustment, Miscellaneous Administrative and General Expenses, PSC Assessment, Capacity Demand Costs, Rate Case Expense, Fuel Inventory
12/16/1998	EC-98-573	St. Joseph Light and Power Company	Additional Direct	Fuel Expense Adjustment, Fuel Inventory, Insurance and Other Admin. Expenses
05/13/1999	ER-99-247 – EC-98-573	St. Joseph Light & Power Company	Direct	Purchased Power Demand Cost, Fuel Expense, Fuel Inventory, PSC Assessment, Rate Case Expense
05/13/1999	HR-99-245	St. Joseph Light & Power Company	Direct	Steam Revenues
06/10/1999	HR-99-245	St. Joseph Light & Power Company	Rebuttal	Fuel Inventories, Rate Case Expense
06/10/1999	GR-99-246	St. Joseph Light & Power Company	Rebuttal	Rate Case Expense
06/10/1999	ER-99-247 – EC-98-573	St. Joseph Light & Power Company	Rebuttal	Fuel Price, Fuel Inventories, Rate Case Expense
06/22/1999	HR-99-245	St. Joseph Light & Power Company	Surrebuttal	Fuel Inventory, Possible Loss on the Sale of No. 6 Fuel Oil, Rate Case Expense
06/22/1999	GR-99-246	St. Joseph Light & Power Company	Surrebuttal	Rate Case Expense
06/22/1999	ER-99-247 – EC-98-573	St. Joseph Light & Power Company	Surrebuttal	Fuel Price, Fuel Inventories, Possible Loss on the Sale of No. 6 Fuel Oil, Rate Case Expense
05/02/2000	EM-2000-292	UtiliCorp United Inc. / St. Joseph Light and Power	Rebuttal	Merger Savings

CASE PROCEEDING PARTICIPATION

V. WILLIAM HARRIS, CPA, CIA

Rate Cases

Date Filed	Case Number	Company Name	Exhibit	Issue
06/21/2000	EM-2000-369	UtiliCorp United Inc. / Empire District Electric Company	Rebuttal	Merger Savings
10/11/2000	EO-2000-845	St. Joseph Light and Power Company	Rebuttal	Accounting Authority Order
10/23/2000	EO-2000-845	St. Joseph Light and Power Company	Revised Rebuttal	Accounting Authority Order
11/30/2000	TT-2001-115	Green Hills Telephone Corporation	Rebuttal	Revenue Requirements
2001	TC-2001-401	Green Hills Telephone Corporation	Direct	Revenue Requirement
04/03/2001	ER-2001-299	The Empire District Electric Company	Direct	Fuel Stock Inventory Levels
04/03/2001	ER-2001-299	The Empire District Electric Company	Direct	Fuel and Purchase Power Expenses
05/17/2001	ER-2001-299	The Empire District Electric Company	Surrebuttal	Fuel and Purchased Power
08/07/2001	ER-2001-299	The Empire District Electric Company	True-up Direct	Fuel and Purchased Power Expense
08/07/2001	ER-2001-299	The Empire District Electric Company	True-up Direct	Allowance for Funds Used During Construction
12/06/2001	ER-2001-672	UtiliCorp United Inc. d/b/a Missouri Public Service	Direct	Purchased Power Expense
01/08/2002	ER-2001-672/ EC-2002-265	UtiliCorp United Inc. d/b/a Missouri Public Service	Rebuttal	Purchase Power Expense, Fuel
01/22/2002	ER-2001-672/ EC-2002-265	UtiliCorp United Inc. d/b/a Missouri Public Service	Surrebuttal	Natural Gas Price
08/16/2002	ER-2002-424	The Empire District Electric Company	Direct	Rate Base, Plant in Service, Depreciation, Income Statement Adjustment, Income Taxes
12/09/2003	ER-2004-0034 HR-2004-0024	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks – L&P	Direct	Purchased Power Analysis, Off-System Interchange Sales, Income Tax Expense
01/06/2004	GR-2004-0072	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks – L&P	Direct	Revenue Annualization, Bad Debt Expense, Income Tax Expense
02/13/2004	GR-2004-0072	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks – L&P	Rebuttal	Bad Debt Expense

CASE PROCEEDING PARTICIPATION

V. WILLIAM HARRIS, CPA, CIA

Rate Cases

Date Filed	Case Number	Company Name	Exhibit	Issue
03/11/2004	GR-2004-0072	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks – L&P	Surrebuttal	Bad Debt Expense
10/14/2005	ER-2005-0436	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks – L&P	Direct	Purchased Power Analysis, Off-System Interchange Sales, Income Tax Expense
10/14/2005	HR-2005-0450	Aquila, Inc. d/b/a Aquila Networks – L&P	Direct	Income Tax Expense
04/13/2006	HA-2006-0294	Trigen-Kansas City Energy Corporation	Rebuttal	Staff’s Position on Expansion
08/08/2006	ER-2006-0314	Kansas City Power and Light	Direct	Incentive Compensation, Supplemental Executive Retirement (SERP), Other Executive Bonuses, Maintenance Expense, Regulatory Expense, Accumulated Deferred Income Taxes – Rate Base Offset
10/06/2006	ER-2006-0314	Kansas City Power and Light	Surrebuttal	Incentive Compensation, Maintenance Expense
01/18/2007	ER-2007-0004	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks – L&P	Direct	Purchased Power Analysis, Off-System Interchange Sales, Incentive Compensation
02/11/2009	ER-2009-0089	Great Plains Energy, Inc. - Kansas City Power & Light Company	Direct	Fuel and Purchased Power costs, Fuel Inventories, Off-system Sales
02/13/2009	ER-2009-0090	Great Plains Energy, Inc. – Greater Missouri Operations Company	Direct	Fuel and Purchased Power costs, Fuel Inventories, Off-system Sales
03/11/2009	ER-2009-0089	Great Plains Energy, Inc. - Kansas City Power & Light Company	Rebuttal	Off-system Sales Margin
03/13/2009	ER-2009-0090	Great Plains Energy, Inc. – Greater Missouri Operations Company	Rebuttal	Off-system Sales Margin
04/07/2009	ER-2009-0089	Great Plains Energy, Inc.- Kansas City Power & Light Company	Surrebuttal	Off-System Sales and Fuel Expense
04/09/2009	ER-2009-0090	Great Plains Energy, Inc. – Greater Missouri Operations Company	Surrebuttal	Fuel Expense
01/14/2010	SR-2010-0110 WR-2010-0111	Lake Region Water and Sewer Company	Direct	Executive Management Oversight
03/12/2010	SR-2010-0110 WR-2010-0111	Lake Region Water and Sewer Company	Surrebuttal	Executive Management Oversight

CASE PROCEEDING PARTICIPATION

V. WILLIAM HARRIS, CPA, CIA

Rate Cases

Date Filed	Case Number	Company Name	Exhibit	Issue
11/10/2010	ER-2010-0355	Kansas City Power & Light Company	Direct	Fuel and Purchased Power costs, Fuel Inventories, Off-system Sales
11/17/2010	ER-2010-0356	KCPL – Greater Missouri Operations Company	Direct	Fuel and Purchased Power costs, Fuel Inventories, Off-system Sales
11/23/2010	SR-2010-0320	Timber Creek Sewer Co.	Direct	Rate Case Expense and Annual PSC Assessment
12/08/2010	ER-2010-0355	Great Plains Energy, Inc. Kansas City Power & Light Company	Rebuttal	Off-system Sales Margin
12-15-2010	ER-2010-0356	KCPL – Greater Missouri Operations Company (MPS and L&P Electric)	Rebuttal	Off-system Sales
12-21-2010	SR-2010-0320	Timber Creek Sewer Co.	Rebuttal	Rate Case Expense and PSC Assessment
12-28-2010	SR-2010-0320	Timber Creek Sewer Co.	Surrebuttal	Rate Case Expense
01-05-2011	ER-2010-0355	Great Plains Energy, Inc. Kansas City Power & Light Company	Surrebuttal	Fuel Expense and Off-system Sales Margin
01-12-2011	ER-2010-0356	KCPL – Greater Missouri Operations Company	Surrebuttal	Off-system Sales
02-28-2011	ER-2010-0355	Great Plains Energy, Inc. Kansas City Power & Light Company	True-Up Rebuttal	Off-system Sales
08-02-2012	ER-2012-0174	Great Plains Energy, Inc. Kansas City Power & Light Company	Direct	Cash Working Capital, Sale of Accounts Receivable, Emission Allowances, Off-system Sales Margin (OSS), OSS Tracker
08-09-2012	ER-2012-0175	KCPL – Greater Missouri Operations Company	Direct	Cash Working Capital, Off-system Sales Margin (OSS), Emission Allowances
09-05-2012	ER-2012-0174	Great Plains Energy, Inc. Kansas City Power & Light Company	Rebuttal	Natural Gas Costs, Off-system Sales (OSS) Margin, Adjustments to OSS Margin
09-09-2012	ER-2012-0175	KCPL – Greater Missouri Operations Company	Rebuttal	Natural Gas Cost, Off-system Sales Margin
10-05-2012	ER-2012-0174	Great Plains Energy, Inc. Kansas City Power & Light Company	Surrebuttal	Off-system Sales
10-10-2012	ER-2012-0175	KCPL – Greater Missouri Operations Company	Surrebuttal	Off-system Sales

CASE PROCEEDING PARTICIPATION

V. WILLIAM HARRIS, CPA, CIA

Rate Cases

Date Filed	Case Number	Company Name	Exhibit	Issue
01-29-2014	GR-2014-0007	Missouri Gas Energy a Division of Laclede Gas Company	Direct	Insurance, Injuries and Damages, Maintenance Expense, Lease Expense, Credit Card Expense

CASE PROCEEDING PARTICIPATION

V. WILLIAM HARRIS, CPA, CIA

List of Informal Cases Processed Under the Commission Informal Rate Case Procedure

(Served as Lead Auditor or in a supervisory capacity on all but U.S. Water/Lexington and Raytown Water.)

<u>Company Name</u>	<u>Case No.</u>	<u>Other Auditors</u>
Woodland Manor Water Co.	WR-2013-0326	Patricia Gaskins
WPC Sewer Company	SR-2013-0053	Patricia Gaskins
Taney County Water, LLC	WR-2012-0163	Sean Furey/Patricia Gaskins
Valley Woods Water Company	WR-2010-0139	Karen Herrington
	SR-2010-0140	
West 16 th Street Sewer Company	SR-2008-0389	Bret Prenger
WPC Sewer Company	SR-2008-0388	Bret Prenger
Spokane Highlands Water Company	WR-2008-0314	Karen Herrington Keith Majors
Timber Creek Sewer Company	SR-2008-0080	Graham Vesely (left) (then) Phil Williams
Timber Creek Sewer Company	SR-2004-0532	None
Taney County Utilities	WR-96-418	David Mansfield
	SR-96-418	David Mansfield
Ozark Mountain Water Company	WR-96-237	None
Hickory Hills Water and Sewer Co.	WR-95-432	Robert O'Keefe
	SR-95-432	Brett Peter
Raytown Water Company	WR-92-85	Phil Williams (Lead)
U.S. Water / Lexington	WR999	Phil Williams (Lead)

CASE PROCEEDING PARTICIPATION

V. WILLIAM HARRIS, CPA, CIA

Other Non-Rate Case Assignments

List of assigned cases with primary responsibility for the Auditing Department scope of work, but for which testimony was not required. (NOTE: Did not have primary responsibility in Cass County Telephone Company Case Nos. TO-2005-0237 and TC-2005-0357 which were performed by a team of several auditors and other Staff.)

<u>Company Name</u>	<u>Case No.</u>	<u>Docket / Case Type</u>
Missouri Gas Energy	GA-2014-0232	Certificate
Missouri Gas Energy	GO-2014-0179	ISRS
Central Rivers Wastewater Utility, Inc.	SA-2014-0005	Certificate
West 16 th Street Sewer Company	SC-2013-0332	Complaint
Noel Water Company	WO-2011-0328	Sale
Timber Creek Sewer Company	SU-2011-0289	AAO
Canyon Treatment Facility	SA-2010-0219	Certificate
Timber Creek Sewer Company	SA-2010-0100	Certificate
Timber Creek Sewer Company	SA-2010-0063	Certificate
Savannah Heights Industrial Treatment	SO-2008-0094	Sale
Aquila, Inc.	EO-2006-0309	Certificate
Missouri Gas Energy	GO-2006-0201	ISRS
Aquila, Inc.	EO-2006-0036	Sale
Missouri Gas Energy	GO-2005-0273	ISRS
Kansas City Power & Light	EO-2005-0270	Sale
Cass County Telephone Company	TC-2005-0357	Complaint
Cass County Telephone Company	TO-2005-0237	Investigation
Sendero SMGC	GM- 2005-0136	Acquisition
Missouri Gas Energy	GA-2005-0107	Certificate
Missouri Gas Energy	GA-2005-0053	Certificate
Missouri Gas Energy	GO-2005-0019	Acquisition
Trigen-Kansas City Energy Corp.	HM-2004-0618	Sale
Atmos Energy Corporation	GM-2004-0607	Acquisition
Emerald Pointe Utility Company	WA-2004-0582	Certificate
Emerald Pointe Utility Company	WA-2004-0581	Certificate
DOD-CO Enterprise / Shell Rock	WM-2004-0449	Sale (Water & Sewer)
Missouri Gas Energy	GA-2003-0492	Certificate

CASE PROCEEDING PARTICIPATION

V. WILLIAM HARRIS, CPA, CIA

Wilden Heights Water Company	WO-2003-0086	Sale
Aquila, Inc.	EM-2003-0091	Sale
Missouri Public Service Company	EM-99-551	Sale
Savannah Heights Industrial Treatment	SA-98-294	Certificate
Kansas City Power & Light Co.	EM-97-305	Sale
Oregon Farmer's Mutual Telephone	TO-00-049	Investigation

Robin Kliethermes

Present Position:

I am a Regulatory Economist in the Economic Analysis Section, of the Regulatory Review Division of the Missouri Public Service Commission. I have been employed by the Missouri Public Service Commission since March of 2012. In May of 2013, I presented on Class Cost of Service and Cost Allocation to the National Agency for Energy Regulation of Moldova (ANRE) as part of the National Association of Regulatory Utility Commissioners (NARUC) Energy Regulatory Partnership Program.

Educational Background and Work Experience:

I have a Bachelor of Science degree in Parks, Recreation and Tourism with a minor in Agricultural Economics from the University of Missouri – Columbia in 2008, and a Master of Science degree in Agricultural Economics from the same institution in 2010. Prior to joining the Commission, I was employed by the University of Missouri Extension as a 4-H Youth Development Specialist and County Program Director in Gasconade County.

Previous Testimony of Robin Kliethermes

Case No.	Company	Type of Filing	Issue
ER-2012-0166	Ameren Missouri	Staff Report	Economic Considerations
ER-2012-0174	Kansas City Power& Light	Staff Report	Economic Considerations
ER-2012-0175	KCP&L Greater Missouri Operations Company (“GMO”)	Staff Report	Economic Considerations & Large Power Annualizations
ER-2012-0345	Empire District Electric Co.	Staff Report	Economic Considerations & Non-Weather Sensitive Classes & Energy Efficiency

Educational and Employment Background and Credentials
of
Karen Lyons

I am currently employed as a Utility Regulatory Auditor IV for the Missouri Public Service Commission (Commission). I was employed by the Commission in April 2007. Previously, I was employed by AT&T as a Regulatory Complaint Manager from December 1999 to February 2007. In that capacity I was responsible for addressing consumer and business complaints filed with various state and federal regulatory agencies. I earned a Bachelor of Science degree in Management Accounting and a Masters in Business Administration from Park University.

As a Utility Regulatory Auditor, IV I perform rate audits and prepare miscellaneous filings as ordered by the Commission. In addition, I review all exhibits and testimony on assigned issues, develop accounting adjustments and issue positions which are supported by workpapers and written testimony. For cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Cases I have been assigned are shown in the following table:

Date Filed	Case/Tracking Number	Company Name - Issue
5/1/2014-Direct	HR-2014-0066	Veolia Energy Kansas City, Inc (Steam Rate Case)
1/29/2014-Direct 4/3/2014-Surrebuttal	GR-2014-0007	Missouri Gas Energy Company (Gas Rate Case)
4/9/2013-Staff Memorandum	GO-2013-0391	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)
2/1/13 Memorandum	WM-2013-0329	Bilyeu Ridge Water Company, LLC (Water Sale Case)

8/9/2012-Direct 9/12/12-Rebuttal 10/10/12-Surrebuttal	ER-2012-0175	KCP&L Greater Missouri Operations (Electric Rate Case)
8/2/2012-Direct 9/5/2012-Rebuttal 10/8/2012-Surrebuttal	ER-2012-0174	Kansas City Power & Light (Electric Rate Case)
4/20/2012-Staff Memorandum	WM-2012-0288	Valley Woods Water Company, Inc. (Water Sale Case)
1/6/2012-Staff Memorandum	GO-2012-0144	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)
8/8/2011-Direct	HR-2011-0241	Veolia Energy Kansas City, Inc. (Steam Rate Case)
11/17/2010-Direct 12/15/2010-Rebuttal 1/5/2011-Surrebuttal	ER-2010-0356	KCP&L Greater Missouri Operations (Electric Rate Case)
11/10/2010-Direct 12/8/2010-Rebuttal 1/5/2011-Surrebuttal	ER-2010-0355	Kansas City Power & Light (Electric Rate Case)
12/22/2011-Staff Memorandum	SA-2010-0219	Canyon Treatment Facility, LLC (Certificate Case)
6/7/2010-Staff Memorandum	WR-2010-0202	Stockton Water Company (Water Rate Case)
4/2/2010-Staff Memorandum	SR-2010-0140	Valley Woods Water Company (Water Rate Case)
4/2/2010-Staff Memorandum	WR-2010-0139	Valley Woods Water Company (Sewer Rate Case)
1/14/2010-Direct	SR-2010-0110	Lake Region Water and Sewer (Sewer Rate Case)

1/14/2010-Direct	WR-2010-0111	Lake Region Water and Sewer (Water Rate Case)
8/12/2009-Direct	GR-2009-0355	Missouri Gas Energy (Gas Rate Case)
2/13/2009-Direct 3/13/2009-Rebuttal 4/9/2009-Surrebuttal	ER-2009-0090	KCP&L Greater Missouri Operations (Electric Rate Case)
2/13/2009-Direct 3/13/2009-Rebuttal 4/9/2009-Surrebuttal	HR-2009-0092	KCP&L Greater Missouri Operations (Steam Rate Case)
2/11/2009-Direct 3/11/2009-Rebuttal 4/7/2009-Surrebuttal	ER-2009-0089	Kansas City Power & Light (Electric Rate Case)
8/1/2008	HR-2008-0300	Trigen Kansas City Energy Corporation (Steam Rate Case)
4/28/2008	QW-2008-0003	Spokane Highlands Water Company (Water Rate Case)
12/17/2007	GO-2008-0113	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS).

Keith Majors

Educational and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor IV for the Missouri Public Service Commission (Commission). I was employed by the Commission in June 2007. I earned a Bachelor of Science degree in Accounting from Truman State University in May 2007.

As a Utility Regulatory Auditor, I perform rate audits and prepare miscellaneous filings as ordered by the Commission. In addition, I review all exhibits and testimony on assigned issues, develop accounting adjustments and issue positions which are supported by workpapers and written testimony. For cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Prior Case Assignments:

Case Name	Case Number	Issues	Exhibit
Missouri Gas Energy	GR-2014-0007	Corporate Allocations, Pension & OPEB, Incentive Compensation	Staff Report, Rebuttal, Surrebuttal
Missouri Gas Energy ISRS	GO-2013-0391		Staff Memorandum
KCP&L & KCP&L GMO	ER-2012-0174 & ER-2012-0175	Acquisition Transition Costs, Fuel, Legal and Rate Case Expense	Staff Report, Rebuttal, Surrebuttal
Missouri Gas Energy ISRS	GO-2011-0269		Staff Memorandum
Noel Water Sale Case	WO-2011-0328		Staff Recommendation
KCP&L & KCPL GMO	ER-2010-0355 & ER-2010-0356	AFUDC, Property Taxes, Acquisition Transition Costs	Staff Report, Rebuttal, Surrebuttal
KCP&L Construction Audit & Prudence Review	EO-2010-0259	AFUDC, Property Taxes	Staff Report
KCP&L, KCP&L GMO, & KCP&L GMO - Steam	ER-2009-0089, ER-2009-0090, & HR-2009-0092	Payroll, Employee Benefits, Incentive Compensation	Staff Report, Rebuttal, Surrebuttal
Trigen Kansas City Energy Corporation	HR-2008-0300	Fuel Inventories, Rate Base Items, Rate Case Expense, Maintenance	Staff Report
Spokane Highlands Water Company	WR-2008-0314	Plant, CIAC	Staff Recommendation
Missouri Gas Energy ISRS	GO-2008-0113		Staff Memorandum

Educational and Employment Background and Credentials

Of

Arthur W. Rice PE

I am currently employed as a Utility Regulatory Engineer I for the Missouri Public Service Commission (Commission). I was employed by the Commission in April of 2008. Currently a Staff Expert on Utility Company Regulatory Depreciation for water, sewer, gas distribution, and electrical companies.

I received a Bachelors of Science in Chemical Engineering from the University of Massachusetts in 1979. I am a licensed professional engineer in the state of Missouri, license No 028012

From 1998 to 2008 worked as a self employed business owner. I established Arthur Rice Contracting LLC and developed a residential subdivision on 270 Acres in Callaway County Missouri., obtained the appropriate permits, installed infrastructure and built residential homes. Forty three families have moved into the development resulting in approximately \$8,000,000 added to the Callaway County property tax base. I continue to be the President of the Homeowner's association, operate the subdivision sewer company, and maintain the subdivision roads.

From 1979 to 1998 I was employed by Monsanto Company and then Air Products and Chemicals as an engineer and project manager in an industrial equipment manufacture and sales division. I was assigned progressively responsible assignments in equipment and process development, plant operations and plant construction. The processes revolved around manufacturing, installation and operation of gas separation equipment for oil refineries, chemical plants and natural gas processing.

From 1972 to 1977 I was employed by General Electric Company as a tool and die maker apprentice. The facility I worked at produced power, distribution and pole transformers, plus electrical switch gear, surge arrestors and electrical connectors.

From 1966 to 1972 I was trained and employed by the U.S. Navy as a nuclear propulsion plant operator, plant water chemist, and radiological controls specialist. Qualified in submarines and served 3 ½ years on a nuclear submarine. I served the last six months of my tour of duty as an engine room supervisor on a large ammunitions transport ship which was powered by oil fired boilers.

**CASE PARTICIPATION of
Arthur W. Rice**

Case/Tracking Number	Company Name - Issue
SR-2008-0388	WPC Sewer, Depreciation Review
SR-2008-0389	West 16Th Street, Depreciation Review
WA-2008-0403	Seges Mobile Home Park, Depreciation Assignment
WR-2009-0098	Raytown Water Company, Depreciation Review
SR-2009-0144	Cannon Home Assoc. Depreciation Review
WR-2009-0145	Peaceful Valley Service Co., Depreciation Review
SR-2009-0146	Peaceful Valley Service Co., Depreciation Review
WR-2009-0218	Terre Du Lac Utilities Corp., Depreciation Review
SR-2009-0219	Terre Du Lac Utilities Corp., Depreciation Review
WR-2009-0227	Lakeland Heights Water, Depreciation Review
WR-2009-0228	Wispering Hills Water, Depreciation Review
WR-2009-0229	Oakbrier Water Company, Depreciation Review
SR-2009-0226	R. D. Sewer Company, Depreciation Review
GA-2009-0264	Missouri Gas Utilities, Depreciation Assignment
WA-2009-0316	Highway H Utilities, Depreciation Assignment
SA-2009-0317	Highway H Utilities, Depreciation Assignment
SA-2009-0319	Mid Mo Sanitation LLC, Depreciation Assignment
SR-2009-0298	Port Perry Service Company, Depreciation Review
WR-2009-0299	Port Perry Service Company, Depreciation Review
SA-2009-0401	Seges Mobile Home Park, Depreciation Assignment
SR-2009-0392	Highway H Utilities, Depreciation Review
WR2009-0393	Highway H Utilities, Depreciation Review
WR-2009-0418	Gladlo Water and Sewer, Depreciation Review
SR-2009-0419	Gladlo Water and Sewer, Depreciation Review
WR-2009-0395	Noel Water Co., Depreciation Review
ER-2010-0036	AmerenUE, Staff Expert for Depreciation
SR-2010-0095	Mid Mo Sanitation LLC, Depreciation Review
WR-2010-0139	Valley Woods Water Company, Depreciation Review
SR-2010-0140	Valley Woods Water Co., Depreciation Review
WA-2010-0281	Holtgrewe Farms Water, Depreciation Assignment
SA-2010-0282	Holtgrewe Farms Sewer, Depreciation Assignment
WR-2010-0304	Raytown Water Company, Depreciation Review
WR-2010-0309	Middlefork Water, Depreciation Review
ER-2010-0355	KCP&L - Staff Expert for Depreciation
ER-2010-0356	KCP&L - GMO, Staff Expert for Depreciation
WR-2011-0337	Missouri American Water - Staff Expert For Depreciation
SR-2011-0338	Missouri American Water - Staff Expert For Depreciation
EO-2912-0340	KCP&L - Depreciation Authority Order
EO-2912-0354	KCP&L - Transmission Line Sale
SA-2012-0362	Emerald Pointe CCN -Staff Expert for Depreciation
WR-2012-0405	Raytown Water Company, Staff Expert for Depreciation
ER-2012-0174	KCP&L - Staff Expert for Depreciation
ER-2012-0175	KCP&L GMO - Staff Expert for Depreciation
SR-2013-0016	Emerald Pointe, Staff Expert for Depreciation
WR-2013-0017	Emerald Pointe, Staff Expert for Depreciation
WW-2013-0196	Terre Du Lac investigation, Staff Expert for Depreciation
WR-2013-0259	Gladlo - Staff Expert for Depreciation
SR-2013-0258	Gladlo - Staff Expert for Depreciation
WR-2013-0326	Woodland Manor - Staff Expert for Depreciation
SR-2013-0435	Rouge Creek Utilities - Staff Expert for Depreciation
WR-2013-0436	Rouge Creek Utilities - Staff Expert for Depreciation
WO-2013-0403	Tri-State Utilities sale to MAWC - Staff Expert for Depreciation
WR-2013-0322	Lincoln County Sewer Water - Staff Expert on Depreciation
SR-2013-0321	Lincoln County Sewer Water - Staff Expert on Depreciation
WR-2013-0461	Lake Region, Staff Expert for Depreciation
SR-2013-0459	Lake Region, Staff Expert for Depreciation
EA-2014-0136	AmerenUE, Solar CCN, Staff Expert for Depreciation
SR-2014-0153	Peaceful Valley Service Co., Staff Expert for Depreciation
WR-2014-0154	Peaceful Valley Service Co., Staff Expert for Depreciation

Credentials and Background of

Seoung Joun Won

I am currently employed as a Regulatory Economist III in the Energy Economic Analysis Section of the Utility Operation Department, Regulatory Review Division of the Missouri Public Service Commission. I have been employed at the Missouri Public Service Commission since May 2010.

I received my Bachelor of Arts, Master of Arts, and Doctor of Philosophy in Mathematics from Yonsei University in Seoul, South Korea, and earned my Doctor of Philosophy in Economics from the University of Missouri - Columbia. Also, I passed several certificate examinations for Finance Specialist in South Korea such as Enterprise Resource Planning Consultant, Financial Risk Management, Derivatives Consultant, and Financial Planner.

Prior to joining the Commission, I taught both undergraduate and graduate level mathematics in the Korean Air Force Academy and Yonsei University for 13 years. I served as the director of the Education and Technology Research Center in NeoEdu for 5 years.

My duties in the Commission include managing weather data, calculating normal weather, and analyzing revenues and rate designs.

List of Previous Testimony Filed

Seoung Joun Won

Case/File Number	Company	Issue
ER-2010-0355	Kansas City Power & Light Co.	Normal Weather Revenue
ER-2010-0356	KCP&L Greater Missouri Operations Co.	Normal Weather
GR-2010-0363	Union Electric Co. d/b/a Ameren Missouri	Normal Weather
ER-2011-0028	Union Electric Co. d/b/a Ameren Missouri	Normal Weather Revenue
ER-2011-0004	Empire District Electric Co.	Normal Weather Revenue
HR-2011-0028	Veolia Energy Kansas City, Inc	Normal Weather
ER-2012-0166	Union Electric Co. d/b/a Ameren Missouri	Normal Weather Revenue
ER-2012-0174	Kansas City Power & Light Co	Normal Weather Revenue
ER-2012-0175	KCP&L Greater Missouri Operations Co.	Normal Weather
ER-2012-0345	Empire District Electric Co.	Normal Weather Revenue
GR-2013-0171	Laclede Gas Co.	Normal Weather

Educational and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor I for the Missouri Public Service Commission (Commission) within the auditing unit. I was employed by the Commission in July 2013. I earned a Bachelor of Liberal Arts from The University of Missouri – Kansas City in May 2009 and a Master of Science in Accounting, also from The University of Missouri – Kansas City, in December 2011.

As a Utility Regulatory Auditor, I perform rate audits and prepare miscellaneous filings as ordered by the Commission. In addition, I review all exhibits and testimony on assigned issues, develop accounting adjustments and issue positions which are supported by workpapers and written testimony. For cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Cases I have been assigned are listed below:

Case/Tracking Number	Company Name - Issue
HR-2014-0066	Veolia Energy Kansas City – Payroll; Payroll Benefits; Payroll Taxes; Bonus Compensation; Property Taxes; Insurance Expense; Injuries & Damages Expense; Outside Services; Rate Case Expense.
GO-2014-0179	Missouri Gas Energy – Plant Additions; Relocation of Mains, Contributions.
GR-2014-0007	Missouri Gas Energy - Advertising & Promotional Items; Dues and Donations; Lobbying Expense; Miscellaneous Expenses; PSC Assessment; Plant in Service; Depreciation Expense; Depreciation Reserve; Prepayments; Materials & Supplies; Customer Advances; Customer Deposits; Interest on Customer Deposits.
SA-2014-0005	Central Rivers Wastewater, Inc. - Certificate Case; All Revenue and Expenses; Plant in Service; Depreciation Reserve; Other Rate Base Items.