

MISSOURI PUBLIC SERVICE COMMISSION

**STAFF REPORT
COST OF SERVICE**

APPENDIX 1

Staff Credentials

SPIRE MISSOURI, INC., d/b/a SPIRE

**SPIRE EAST and SPIRE WEST
GENERAL RATE CASE**

CASE NO. GR-2021-0108

*Jefferson City, Missouri
May 12, 2021*

APPENDIX 1
STAFF CREDENTIALS
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Deborah Ann Bernsen

Education and Employment Credentials

I am currently employed as a Senior Research/Data Analyst in the Customer Experience Department of the Missouri Public Service Commission (Commission or PSC).

I graduated from the University of Missouri-Columbia in 1975 with a Bachelor of Science degree in Business Administration. I completed a Masters degree in Public Administration in 1990 from the same university. I have passed all four parts of the Certified Internal Auditor (CIA) examination and received the CIA designation in November 2004 and am a member of the Institute of Internal Auditors.

I have been employed by the Commission since 1976 when I began a graduate internship with the agency. I subsequently entered the Consumer Services Department of the PSC as a Consumer Services Specialist responding to consumer complaints and inquiries. I entered the Management Services Department in 1978 as a Management Analyst and have had responsibility for conducting and directing management audits and reviews of management operating and control systems at utility companies under the Commission's jurisdiction. These reviews have included electric, natural gas, telecommunications, water and sewer companies operating within the state of Missouri. I have led project teams, as well as provided oversight for the use of outside consultants providing services for the Commission Staff. I have also filed testimony on a number of areas that included analysis of service quality, performance measurement, customer surveys and customer service practices and procedures.

At the direction of the Commission during 2001, the Engineering and Management Services Department began reviewing the customer service practices of small water and sewer utilities when they request rate increases or file for a Certificate of Convenience and Necessity (CCN). The name of the Management Services Department was changed to the Engineering and Management Services Department (EMSD) in February 2000 and was renamed the Consumer and Management Analysis Unit in October 2015. I have been a member of the Customer Experience Department since its creation in November 2017.

I was the Staff's representative and a member of the Consumer Interest Working Group within the Missouri Public Service Commission's Retail Electric Competition Task Force in 1999.

cont'd Deborah Ann Bernsen
Education and Employment Credentials

I was also a member and then Chair for six years of the National Association of Regulatory Utility Commissioners (NARUC) Staff Subcommittee on Competition and Performance Analysis (SSCPA). I have been an instructor for the Michigan State University Regulatory Studies Program and developed and administered training programs for management and operational auditors.

CASE PARTICIPATION

DEBORAH ANN BERNSEN

ISSUES	CASE NUMBER	FILING TYPE	COMPANY NAME
Cold Weather Event	AO-2021-0264	Staff Report	All Energy utilities
Quality of Service	SA-2021-0120	Staff Rec	Missouri-American Water-Taos
Quality of Service	GO-2020-0182	Investigation	Spire Missouri
Quality of Service	WM-2020-0403	Staff Rec	Terre du Lac, Branson, Confluence
Customer Service	WA-2018-0370	Staff Rec	Carl Mills Water
Customer Service/ Quality of Service	WR-2017-0042	Live Testimony	Ridge Creek Water Company
Quality of Service	WR-2015-0301	Staff Report	Missouri-American Water Company
Quality of Service	GR-2014-0152	Testimony	Liberty
Quality of Service	WO-2014-0362	Staff Report	Missouri-American Water Company
Quality of Service	WR-2013-0334	Testimony	Algonquin-Liberty
Quality of Service	GM-2013-0254	Staff Rec	Laclede Gas
Quality of Service	GM-2011-0412	Stipulation & Agreement	Missouri Gas Energy
Quality of Service	ER-2010-0355	Testimony	Kansas City Power and Light
Management Audit	EO-2006-0356	Management Audit Report	Aquila
Performance Measures	ER-2006-0314	Rebuttal	Kansas City Power and Light
Customer Service; Rate of Return Adjustment	GR-2004-0209	Direct & Rebuttal	Missouri Gas Energy
Customer Service	WR-2003-0500 & WC-2004-0168	Direct	Missouri-American Water Company
Quality of Service	GM-2003-0238	Rebuttal	Southern Union Company d/b/a Missouri Gas Energy
Alternative Regulation Plan - Quality of Service	EC-2002-1	Surrebuttal	Union Electric Company d/b/a AmerenUE
Call Center Reporting	ER-2001-672	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service

cont'd Deborah Ann Bernsen
Case Participation

ISSUES	CASE NUMBER	FILING TYPE	COMPANY NAME
Customer Service Call Center Reporting	EC-2002-265	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
Customer Service	WM-2001-0309	Rebuttal	Missouri-American Water Company, et al
Customer Service	EM-2000-292	Rebuttal	Utilicorp United Inc./St. Joseph Light and Power
Affiliated Transactions	WR92207 & SR92208	Surrebuttal	Missouri Cities Water Company
Capital Deployment	TR89196	Rebuttal	Contel of Missouri, Inc.
Management Efficiency; Rate of Return Adjustment	ER85128 & EO85185	Direct	Kansas City Power & Light
Customer Service	GR83225	Direct	Gas Service Company
Management Efficiency	TR83253	Rebuttal	Southwestern Bell Telephone Company

At the direction of the Commission in 2001, the Staff began reviewing the customer service practices of small water and sewer utilities when they file for a rate increase request or a Certificate of Convenience and Necessity (CCN). Staff also performs follow-up on the company's progress. There are a large number of these and they are not listed individually here.

In addition, there are a large number of tariff, formal complaint and other types of cases that were participated in although not listed as a primary responsibility or SME classification.

Kimberly Bolin

Present Position:

I am a Utility Regulatory Manager for the Missouri Public Service Commission. As a Utility Regulatory Manager in this proceeding, I am responsible for the supervision of other Commission employees.

Educational Credentials and Work Experience:

I graduated from Central Missouri State University in Warrensburg, Missouri, with a Bachelor of Science in Business Administration, major emphasis in Accounting, in May 1993. Prior to working at the Commission, I was employed by the Missouri Office of the Public Counsel (OPC) as a Public Utility Accountant from September 1994 to April 2005. OPC represents residential and small commercial customers before the Commission. I have been employed by this Commission or by OPC as a Regulatory Auditor for over 25 years, and have submitted testimony on ratemaking matters numerous times before the Commission.

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Spire Missouri, Inc.	GU-2020-0376	<u>Rebuttal</u> – Accounting Authority Order, Lost Revenues	Settled
Evergy Metro, Inc., d/b/a Evergy Missouri Metro and Evergy Missouri West, Inc. d/b/a Evergy Missouri West	EU-2020-0350	<u>Rebuttal</u> – Accounting Authority Order, Lost Revenue, Carrying Costs	Contested
Missouri-American Water Company	WR-2020-0344	<u>Cost of Service Report</u> – Future Test Year, Credit Card Fee Expense, Amortization of Excess ADIT, COVID-19 AAO Recovery <u>Rebuttal</u> – Future Test Year, COVID-19 AAO Recovery, Amortization of Excess ADIT, Affiliate Transactions, AFUDC Rate <u>Surrebuttal</u> – Future Test Year, COVID-19 AAO, Tax Cut and Jobs Act of 2017, Outside Services, COVID Impacts on Revenue	Settled
Empire District Electric Company	ER-2020-0311	<u>Rebuttal</u> – Coal Inventory Adjustment <u>Surrebuttal</u> – Coal Inventory Adjustment	Settled

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Empire District Electric Company	ER-2019-0374	<p><u>Direct</u> – Overview of Staff’s Filing <u>Cost of Service Report</u> – Executive Overview, Test year/True-Up Period, Vegetation Management Tracker Regulatory Asset, Iatan and Plum Point Carrying Costs, Stub Period Tax Cut/Removal of Tax Impact, Tornado AAO, Rate Case Expense Sharing, Credit Card Fees, Clearing Accounts <u>Rebuttal</u> – Asset Retirement Obligations, AAO and Tracker Policy, Affiliate Transactions <u>Surrebuttal/True-Up</u> – Unamortized Balance of Joplin AAO, Credit Card Fees, Payroll Test year, Rate Case Expense Sharing, LED Lighting, Low-Income Pilot Program Amortization, Affiliate Transactions <u>Supplemental</u> – Jurisdictional Allocations, Rate Case Expense, Management Expense, Pension and OPEBs, Affiliate Transactions, Software Maintenance</p>	Contested
Confluence Rivers Utility Operating Co., Inc.	WA-2019-0299	<p><u>Surrebuttal</u> – Quality of Service <u>Direct</u> – Net Book Value of Plant</p>	Contested
Osage Utility Operating Co., Inc.	WA-2019-0185	<p><u>Surrebuttal</u> – Rate Base, Acquisition Incentive</p>	Contested
Spire Inc.	GO-2019-0115 and GO-2019-116	<p><u>Staff Direct Report</u> – Blanket Work Orders and Current Income Taxes</p>	Contested
Empire District Electric Company and Liberty Utilities	AO-2018-0179	<p><u>Direct</u> – Moneypool <u>Surrebuttal</u> - Moneypool</p>	Contested
Confluence Rivers Utility Operating Company, Inc.	WM-2018-0116 and SM-2018-0117	<p><u>Direct</u> – Rate Base, Roy L Utilities</p>	Settled

**CASE PARTICIPATION
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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Spire Missouri Inc.	GO-2016-0332, GO-2016-0333, GO-2017-0201, GO-2017-0202 GO-2018-0309 and GO-2018-0310	<u>Direct</u> – Removal of Plastic Main and Service Line Replacement Costs	Contested
Missouri-American Water Company	WO-2018-0059	<u>Direct</u> – ISRS Overview, Accumulated Deferred Income Taxes, Reconciliation	
Missouri-American Water Company	WR-2017-0285	<u>Cost of Service Report</u> – Pension/OPEB Tracker, FAS 87 Pension Costs, FAS 106 OPEBs Costs, Franchise Taxes <u>Rebuttal</u> – Defined Contribution Plan, Cloud Computing, Affiliate Transaction Rule (Water Utility) <u>Surrebuttal</u> – Rate Case Expense	Settled
Missouri Gas Energy and Laclede Gas Company	GO-2016-0332 and GO-2016-0333	<u>Rebuttal</u> – Inclusion of Plastic Main and Service Line Replacements	Contested
Empire District Electric Company/Liberty Utilities	EM-2016-0213	<u>Rebuttal</u> – Overview of Transaction, Ratemaking /Accounting Conditions, Access to Records <u>Surrebuttal</u> – OPC Recommended Conditions, SERP	Settled
Hillcrest Utility Operating Company, Inc.	WR-2016-0064	<u>Direct</u> – Partial Disposition Agreement	Contested
Empire District Electric Company	ER-2016-0023	<u>Requirement Report</u> – Riverton Conversion Project and Asbury Air Quality Control System <u>Direct</u> – Overview of Staff’s Revenue Requirement Report and Overview of Staff’s Rate Design Filing	Settled
Missouri-American Water Company	WR-2015-0301	<u>Report on Cost of Service</u> – Corporate Allocation, District Allocations <u>Rebuttal</u> – District Allocations, Business Transformation <u>Surrebuttal</u> – District Allocations, Business Transformation, Service Company Costs	Settled

**CASE PARTICIPATION
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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Empire District Electric Company	ER-2014-0351	<u>Direct</u> – Overview of Staff’s Filing <u>Rebuttal</u> - ITC Over-Collection, Cost of Removal Deferred Tax Amortization, State Flow-Through <u>Surrebuttal</u> – Unamortized Balance of Joplin Tornado, ITC Over-Collections, Cost of Removal Deferred Tax Amortization, State Flow-Through, Transmission Revenues and Expenses	Settled
Brandco Investments/ Hillcrest Utility Operating Company, Inc.	WO-2014-0340	<u>Rebuttal</u> – Rate Base and Future Rates	Settled
Lake Region Water & Sewer	WR-2013-0461	<u>Direct</u> – Overview of Staff’s Filing <u>Report on Cost of Service</u> – True-Up, Availability Fees, Sewer Operating Expense, Sewer Equipment Maintenance Expense <u>Surrebuttal</u> – Availability Fees <u>True-Up Direct</u> – Overview of True-Up Audit <u>True-Up Rebuttal</u> – Corrections to True-Up	Contested
Empire District Electric Company	ER-2012-0345	<u>Direct</u> - Overview of Staff’s Filing <u>Report on Cost of Service</u> – SWPA Hydro Reimbursement, Joplin Tornado AAO Asset, SPP Revenues, SPP Expenses, Regulatory Plan Amortization Impacts, SWPA Amortization, Tornado AAO Amortization <u>Rebuttal</u> – Unamortized Balance of Joplin Tornado AAO, Rate Case Expense, True-Up and Uncontested Issues <u>Surrebuttal</u> – Unamortized Balance of Joplin Tornado AAO, SPP Transmission Expense, True-Up, Advanced Coal Investment Tax Credit	Settled

**CASE PARTICIPATION
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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri-American Water Company	WR-2011-0337	<u>Direct</u> – Overview of Staff’s Filing <u>Report on Cost of Service</u> - True-Up Recommendation, Tank Painting Tracker, Tank Painting Expense <u>Rebuttal</u> - Tank Painting Expense, Business Transformation <u>Surrebuttal</u> – Tank Painting Tracker, Acquisition Adjustment	Settled
Missouri-American Water Company	WR-2010-0131	<u>Report on Cost of Service</u> - Pension/OPEB Tracker, Tank Painting Tracker, Deferred Income Taxes, FAS 87 Pension Costs, FAS 106 – Other Post-Employment Benefits, Incentive Compensation, Group Insurance and 401(k) Employer Costs, Tank Painting Expense, Dues and Donations, Advertising Expense, Promotional Items, Current and Deferred Income Tax Expense	Settled
Empire District Gas Company	GR-2009-0434	<u>Report on Cost of Service</u> – Prepaid Pension Asset, Pension Tracker Asset/Liability, Unamortized Accounting Authority Order Balances, Pension Expense, OPEBs, Amortization of Stock Issuance Costs, Amortization of Accounting Authority Orders <u>Direct</u> – Overview of Staff’s Filing	Settled
Laclede Gas Company	GT-2009-0056	<u>Surrebuttal Testimony</u> – Tariff	Contested
Missouri-American Water Company	WR-2008-0311 and SR-2008-0312	<u>Report on Cost of Service</u> – Tank Painting Tracker, Lobbying Costs, PSC Assessment <u>Direct</u> – Overview of Staff’s Filing <u>Rebuttal</u> – True-Up Items, Unamortized Balance of Security AAO, Tank Painting Expense, Fire Hydrant Painting Expense <u>Surrebuttal</u> – Unamortized Balance of Security AAO, Cedar Hill Waste Water Plant, Tank Painting Expense, Fire Hydrant Painting Expense	Settled

**CASE PARTICIPATION
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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri Gas Utility, Inc.	GR-2008-0060	<u>Report on Cost of Service</u> – Plant-in Service/Capitalization Policy, Plant-in Service/Purchase Price Valuation, Depreciation Reserve, Revenues, Uncollectible Expense	Settled
Laclede Gas Company	GR-2007-0208	<u>Direct</u> - Test Year and True-Up, Environmental costs, AAOs, Revenue, Miscellaneous Revenue, Gross receipts Tax, Gas Costs, Uncollectibles, EWCR, AMR, Acquisition Adjustment	Settled
Kansas City Power and Light Company	ER-2006-0314	<u>Direct</u> - Gross Receipts Tax, Revenues, Weather Normalization, Customer Growth/Loss Annualization, Large Customer Annualization, Other Revenue, Uncollectible (Bad Debt) Expense, Payroll, A&G Salaries Capitalization Ratio, Payroll Taxes, Employer 401 (k) Match, Other Employee Benefits <u>Surrebuttal</u> - Uncollectible (Bad Debt) Expense, Payroll, A&G Salaries Capitalization Ratio, Other Employee Benefits	Contested
Missouri Gas Energy	GR-2006-0204	<u>Direct</u> - Payroll, Incentive Compensation, Payroll Taxes, Employee Benefits, Lobbying, Customer & Governmental Relations Department, Collections Contract	Settled

**CASE PARTICIPATION
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WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri Gas Energy	GU-2005-0095	<u>Rebuttal</u> - Accounting Authority Order <u>Surrebuttal</u> - Accounting Authority Order	Contested
The Empire District Electric Company	ER-2004-0570	<u>Direct</u> - Payroll	Settled
Missouri American Water Company & Cedar Hill Utility Company	SM-2004-0275	<u>Direct</u> - Acquisition Premium	Settled
Missouri Gas Energy	GR-2004-0209	<u>Direct</u> - Safety Line Replacement Program; Environmental Response Fund; Dues & Donations; Payroll; Customer & Governmental Relations Department Disallowance; Outside Lobbyist Costs <u>Rebuttal</u> - Customer Service; Incentive Compensation; Environmental Response Fund; Lobbying/Legislative Costs <u>True-Up</u> - Rate Case Expense	Contested
Osage Water Company	ST-2003-0562 and WT-2003-0563	<u>Direct</u> - Payroll <u>Rebuttal</u> - Payroll; Lease Payments to Affiliated Company; alleged Legal Requirement of a Reserve	Case Dismissed
Missouri American Water Company	WR-2003-0500	<u>Direct</u> - Acquisition Adjustment; Water Treatment Plant Excess Capacity; Retired Treatment Plan; Affiliated Transactions; Security AAO; Advertising Expense; Customer Correspondence	Settled
Empire District Electric	ER-2002-424	<u>Direct</u> - Dues & Donations; Memberships; Payroll; Security Costs <u>Rebuttal</u> - Energy Traders' Commission <u>Surrebuttal</u> - Energy Traders' Commission	Settled

**CASE PARTICIPATION
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WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Laclede Gas Company	GR-2002-356	<u>Direct</u> - Advertising Expense; Safety Replacement Program and the Copper Service Replacement Program; Dues & Donations; Rate Case Expense <u>Rebuttal</u> - Gas Safety Replacement Program / Deferred Income Taxes for AAOs	Settled
Missouri-American Water Company	WO-2002-273	<u>Rebuttal</u> - Accounting Authority Order <u>Cross-Surrebuttal</u> - Accounting Authority Order	Contested
Environmental Utilities	WA-2002-65	<u>Direct</u> - Water Supply Agreement <u>Rebuttal</u> - Certificate of Convenience & Necessity	Contested
Warren County Water & Sewer	WC-2002-160 and SC-2002-155	<u>Direct</u> - Clean Water Act Violations; DNR Violations; Customer Service; Water Storage Tank; Financial Ability; Management Issues <u>Surrebuttal</u> - Customer Complaints; Poor Management Decisions; Commingling of Regulated & Non-Related Business	Contested
Laclede Gas Company	GR-2001-629	<u>Direct</u> - Advertising Expense; Safety Replacement Program; Dues & Donations; Customer Correspondence	Settled
Gateway Pipeline Company	GM-2001-585	<u>Rebuttal</u> - Acquisition Adjustment; Affiliated Transactions; Company's Strategic Plan	Contested
Empire District Electric	ER-2001-299	<u>Direct</u> - Payroll; Merger Expense <u>Rebuttal</u> - Payroll <u>Surrebuttal</u> - Payroll	Settled
Osage Water Company	SR-2000-556 and WR-2000-557	<u>Direct</u> - Customer Service	Contested

**CASE PARTICIPATION
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WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
St. Louis County Water Company	WR-2000-844	<u>Direct</u> - Main Incident Expense	Settled
Missouri American Water Company	WR-2000-281 and SR-2000-282	<u>Direct</u> - Water Plant Premature Retirement; Rate Case Expense <u>Rebuttal</u> - Water Plant Premature Retirement <u>Surrebuttal</u> - Water Plant Premature Retirement	Contested
Laclede Gas Company	GR-99-315	<u>Direct</u> - Advertising Expense; Dues & Donations; Miscellaneous Expense; Items to be Trued-up	Contested
St. Joseph Light & Power	HR-99-245	<u>Direct</u> - Advertising Expense; Dues & Donations; Miscellaneous Expense; Items to be Trued-up <u>Rebuttal</u> - Advertising Expense <u>Surrebuttal</u> - Advertising Expense	Settled
St. Joseph Light & Power	ER-99-247	<u>Direct</u> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs <u>Rebuttal</u> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs <u>Surrebuttal</u> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs	Settled
Laclede Gas Company	GR-98-374	<u>Direct</u> - Advertising Expense; Gas Safety Replacement AAO; Computer System Replacement Costs	Settled
Missouri Gas Energy	GR-98-140	<u>Direct</u> - Payroll; Advertising; Dues & Donations; Regulatory Commission Expense; Rate Case Expense	Contested

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WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Gascony Water Company, Inc.	WA-97-510	<u>Rebuttal</u> - Rate Base; Rate Case Expense; Cash Working Capital	Settled
Union Electric Company	GR-97-393	<u>Direct</u> - Interest Rates for Customer Deposits	Settled
St. Louis County Water Company	WR-97-382	<u>Direct</u> - Interest Rates for Customer Deposits, Main Incident Expense	Settled
Associated Natural Gas Company	GR-97-272	<u>Direct</u> - Acquisition Adjustment; Interest Rates for Customer Deposits <u>Rebuttal</u> - Acquisition Adjustment; Interest Rates for Customer Deposits <u>Surrebuttal</u> - Interest Rates for Customer Deposits	Contested
Missouri-American Water Company	WA-97-45	<u>Rebuttal</u> - Waiver of Service Connection Charges	Contested
Imperial Utility Corporation	SC-96-427	<u>Direct</u> - Revenues, CIAC <u>Surrebuttal</u> - Payroll; Uncollectible Accounts Expense; Rate Case Expense, Revenues	Settled
St. Louis Water Company	WR-96-263	<u>Direct</u> -Main Incident Repairs <u>Rebuttal</u> - Main Incident Repairs <u>Surrebuttal</u> - Main Incident Repairs	Contested
Steelville Telephone Company	TR-96-123	<u>Direct</u> - Depreciation Reserve Deficiency	Settled

**CASE PARTICIPATION
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WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri-American Water Company	WR-95-205 and SR-95-206	<u>Direct</u> - Property Held for Future Use; Premature Retirement of Sewer Plant; Depreciation Study Expense; Deferred Maintenance <u>Rebuttal</u> - Property Held for Future Use; Premature Retirement of Sewer Plant; Deferred Maintenance <u>Surrebuttal</u> - Property Held for Future Use; Premature Retirement of Sewer Plant	Contested
St. Louis County Water Company	WR-95-145	<u>Rebuttal</u> - Tank Painting Reserve Account; Main Repair Reserve Account <u>Surrebuttal</u> - Main Repair Reserve Account	Contested

Kory J. Boustead

Education and Employment Background

I am a Research/Data Analyst in the Energy Resources Department, Industry Analysis Division of the Missouri Public Service Commission (Commission). I have been employed at the Missouri Public Service Commission as Rate & Tariff Examiner since July 2012.

In December 1998, I earned a Bachelor of Science degree in Business Administration with an emphasis in Marketing from Columbia College. I went on to earn a Master of Business Administration, in Business Administration and Management from William Woods University in 2001.

Prior to joining the Commission, beginning in 2002, I was employed with Ameren Missouri as a Customer Service Representative in the Jefferson City Call Center. In this role, I was responsible for answering customer inquiries and requests through the call center including establishment of new and transfer accounts. I effectively managed customer complaints, resolving billing issues, and handling trouble calls. I was responsible for establishing payment agreements, advising customers regarding collection procedures and responsible for maintaining personal telephone statistics and call volume in excess of company average. Prior to my employment with Ameren Missouri I worked for Sprint Telephone in customer service, KRCC-TV in advertising and was the retail store manager for Alamosa PCS (a Sprint PCS affiliate) in Jefferson City.

List of Previous Testimony Filed
Kory J. Boustead

Date Filed	Issue	Case Number	Case Name
05/30/2014	Direct - Staff Report - Low Income Weatherization Programs, Energy Efficiency, Service Line Extension	GR-2014-0086	Summit Natural Gas of Missouri, Inc.
06/06/2014	Direct - Staff Report - Low Income Weatherization Programs, Energy Efficiency, Main Line Extension	GR-2014-0152	Liberty Utilities
07/11/2014	Rebuttal - Energy Efficiency, Low Income Weatherization Program	GR-2014-0086	Summit Natural Gas of Missouri, Inc.
07/30/2014	Rebuttal - Low Income Weatherization Programs, Energy Efficiency, Main Line Extension	GR-2014-0152	Liberty Utilities
08/08/2014	Surrebuttal - Low Income Weatherization Program	GR-2014-0086	Summit Natural Gas of Missouri, Inc.
12/05/2014	Direct - Staff Report - Low Income Keeping Current Pilot Program	ER-2014-0258	Ameren Missouri
02/06/15	Surrebuttal - Low Income Keeping Current Pilot Program	ER-2014-0258	Ameren Missouri
04/03/2015	Direct - Staff Report - Economic Relief Pilot Program, Low Income Weatherization Program	ER-2014-0370	Kansas City Power & Light Company

cont'd Kory J. Boustead

Date Filed	Issue	Case Number	Case Name
03/25/2016	Direct - Staff Report - Low Income Programs, Low Income Weatherization Program	ER-2016-0023	The Empire District Electric Company
05/12/2016	Rebuttal - Low Income Weatherization Program	ER-2016-0023	The Empire District Electric Company
07/15/2016	Direct- Staff Report – Income-Eligible Weatherization, Economic Relief Pilot Program	ER-2016-0156	KCP&L Greater Missouri Operations Company
09/02/2016	Surrebuttal – Income-Eligible Weatherization, Economic Relief Pilot Program	ER-2016-0156	KCP&L Greater Missouri Operations Company
11/30/2016	Direct – Staff Report – Income-Eligible Weatherization, Economic Relief Pilot Program	ER-2016-0258	Kansas City Power & Light Company
12/09/2016	Direct – Staff Report - Low Income Keeping Current Pilot Program, Low Income Weatherization Assistance Program	ER-2016-0179	Ameren Missouri
01/20/2017	Rebuttal – Low Income Weatherization Program	ER-2016-0179	Ameren Missouri
02/28/2018	Staff Report - Emission Allowances and Interest	EO-2018-0067	Staff’s Sixth Fuel Adjustment Clause Prudence Review Report – Ameren Missouri
03/16/2018	Direct – Staff Report – Tariff Organization	GR-2018-0013	Liberty Utilities

Date Filed	Issue	Case Number	Case Name
06/19/2018	Direct – Staff Report – Income Eligible Weatherization	ER-2018-0245	Kansas City Power & Light Company
04/30/2018	Direct – Staff Report – Interest	EO-2018-0155	First Prudence Review for Cycle 2 of Costs Related to the Demand-Side Programs for the Electric Operations of Union Electric Company, d/b/a Ameren Missouri
06/19/2018	Direct – Staff Report - Income Eligible Weatherization	ER-2018-0246	KCP&L Greater Missouri Operations Company
08/30/2018	Rebuttal – Low-Income Programs and Tariff design	EO-2018-0122	Ameren Missouri’s 3 rd Filing to Implement Regulatory Changes in Furtherance of Energy Efficiency as Allowed by MEEIA
09/05/2018	Staff Report – Interest, Renewable Energy Credit Revenue and Plant Outages	EO-2018-0244	In the Matter of the Seventh Prudence Review of Costs Subject to the Commission Approved Fuel Adjustment Clause of The Empire District Electric Company
09/17/2018	Surrebuttal – Low-Income Programs and Tariff design	EO-2018-0122	Ameren Missouri’s 3 rd Filing to Implement Regulatory Changes in Furtherance of Energy Efficiency as Allowed by MEEIA
02/28/2019	Staff Report – Renewable Energy Credits	EO-2019-0067	In the Matter of the Eighth Prudence Review of Costs Subject to the Commission- Approved Fuel Adjustment Clause of KCP&L Greater Missouri Operations Company
02/28/2019	Staff Report – Renewable Energy Credits	EO-2019-0068	In the Matter of the Second Prudence Review of Costs Subject to the Commission- Approved Fuel Adjustment Clause of Kansas City Power and Light Company

Date Filed	Issue	Case Number	Case Name
4/19/2019	Staff Direct Cost of Service Report – Energy Efficiency, Low-Income Programs & Low-Income Weatherization	GR-2019-0077	In the Matter of Union Electric Company d/b/a Ameren Missouri’s Tariffs to Increase its Revenues for Natural Gas Service
6/6/2019	Rebuttal Testimony - Renewable Energy Credits	EO-2019-0067	In the Matter of the 8 th Prudence Review of Costs Subject to the Commission-Approved Fuel Adjustment Clause of KCP&L Greater Missouri Operations Company
6/7/2019	Rebuttal Testimony – Energy Efficiency, Low-Income Programs and Low-Income Weatherization	GR-2019-0077	In the Matter of Union Electric Company d/b/a Ameren Missouri’s Tariffs to Increase its Revenues for Natural Gas Service
7/10/2019	Surrebuttal Testimony - Energy Efficiency, Low-Income Programs & Low-Income Weatherization	GR-2019-0077	In the Matter of Union Electric Company d/b/a Ameren Missouri’s Tariffs to Increase its Revenues for Natural Gas Service
7/22/2019	Cross-Rebuttal Testimony – Renewable Energy Credits	EO-2019-0067	In the Matter of the 8 th Prudence Review of Costs Subject to the Commission-Approved Fuel Adjustment Clause of KCP&L Greater Missouri Operations Company

Date Filed	Issue	Case Number	Case Name
12/04/2019	Staff Direct Cost of Service Report – Energy Efficiency, Low-Income Programs & Low-Income Weatherization	ER-2019-0335	In the Matter of Union Electric Company d/b/a Ameren Missouri’s Tariffs to Decrease Its Revenues for Electric Service
01/15/2020	Staff Direct Cost of Service Report – Low-Income Programs & Low-Income Weatherization	ER-2019-0374	In the Matter of The Empire District Electric Company’s Request for Authority To File Tariffs Increasing Rates for Electric Service Provided to Customers in its Missouri Service Area
01/21/2020	Rebuttal Testimony – Energy Efficiency, Low-Income Programs and Low-Income Weatherization	ER-2019-0335	In the Matter of Union Electric Company d/b/a Ameren Missouri’s Tariffs to Decrease Its Revenues for Electric Service

DAVID T. BUTTIG, PE

PRESENT POSITION:

I am a Professional Engineer in the Engineering Analysis Department, Industry Analysis Division, of the Missouri Public Service Commission.

EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:

I received my Bachelor of Science Degree in Environmental Engineering from the Missouri University of Science & Technology in May of 2012. In February of 2013 I began employment with the Missouri Department of Natural Resources in the Air Pollution Control Program as an Environmental Engineer I. In February of 2014, I was promoted to an Environmental Engineer II within the Air Pollution Control Program. I began employment with the commission as an engineer in July of 2018. I am a licensed professional engineer in the State of Missouri.

SUMMARY OF CASE INVOLVEMENT:

Case Number	Utility	Type	Issue
EA-2019-0010	Empire District Electric Company	Staff Report	Certificate of Convenience and Necessity
GR-2019-0077	Ameren Missouri (Gas)	Staff Report Rebuttal Testimony	Depreciation
GE-2020-0009	Summit Natural Gas of Missouri	Memorandum	Waiver Request
WR-2020-0264	Raytown Water Company	Staff Memorandum	Depreciation
WA-2021-0116	Missouri American Water Company	Staff Memorandum	Depreciation

KIM COX

Education and Employment Background and Credentials

I attended Central Missouri State University at Warrensburg, Missouri. In May 1996, I received a Bachelor of Science degree.

I am currently employed as a Senior Research/Data Analyst with the Tariff/Rate Design Department within the Industry Analysis Division of the Missouri Public Service Commission (Commission). I have been employed by the Commission since July, 2009. From July 2009 to June 2013, I worked in the Tariffs/Rate Design Section of the Energy Unit as a Rate and Tariff Examiner III, where my duties consisted of analyzing applications, reviewing tariffs and making recommendations based upon those evaluations. On June 16, 2013, I assumed the position of a Utility Policy Analyst II (which is now reclassified as a Senior Research/Data Analyst) within the same Section, where my duties consist of coordinating highly complex activities, analyzing applications, reviewing tariffs, and making recommendations based upon my evaluations. I currently serve on the NARUC Staff Subcommittee on Rate Design. Prior to joining the Commission, I held the position of a Quality Assurance Analyst in the regulatory field for ten years.

KIM COX

Summary of Case Involvement

	Company	Issue	Type of Filing
GR-2009-0434	The Empire District Gas Company	Weather Normalized Sales and Coincident-Peak Day Demand	Staff Report
GR-2010-0171	Laclede Gas Company	Weather Normalized Sales, Blocks and Coincident-Peak Day Demand	Staff Report
GR-2010-0171	Laclede Gas Company	Weather Normalized Sales	Rebuttal
GR-2010-0363	Union Electric d/b/a AmerenUE	Weather Normalized Sales, Blocks and Coincident-Peak Day Demand	Staff Report
GR-2010-0347	Southern Missouri Natural Gas	Weather Normalized Sales	Staff Report
GR-2010-0192	Atmos	Weather Normalized Sales and Coincident-Peak Day Demand	Staff Report
HR-2011-0241	Veolia	Weather Normalized Sales	Staff Report
ER-2012-0175	KCP&L and GMO	L&P Normalization and Annualization	Staff Report
GR-2014-0007 Coordinated	Missouri Gas Energy	Direct COS sponsor of Weather, Weather Normalization and Large Volume Customer Revenue Adjustment	Direct Testimony
GR-2014-0007 Coordinated	Missouri Gas Energy	Direct CCOS sponsor of Rate Design, Miscellaneous Tariff Issues, School Transportation Capacity, Gas Supply Incentive Plan and Staff's CCOS	Direct Testimony
GR-2014-0086	Summit Natural Gas	Lake Ozark Transportation	Staff Report
GR-2014-0152	Liberty Utilities	Special Contract, Large and Industrial Customers	Staff Report, Rebuttal and Surrebuttal
ER-2016-0023	Empire	Large Power Feed Mill Annualization	Staff Report
GR-2017-0215 and GR-2017-0216	Spire Missouri Inc.	Executive Summary, Background, Test Year/True-Up Period and Staff's Revenue Requirement Recommendation	Staff Report

	Company	Issue	Type of Filing
ER-2018-0145 and ER-2018-0146	Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company	Rate Revenues Introduction, The Development of Rate Revenue, Regulatory Adjustments to Test Year Sales and Rate Revenue, Customer Growth, and Adjustment for Non-Missouri classes	Staff Report
GR-2019-0077	Union Electric Company, d/b/a Ameren Missouri	Class Cost of Service, Rate Design and Bill Format Recommendation	Staff Report
ER-2019-0335	Union Electric Company, d/b/a Ameren Missouri	Cost of Service, Update Period Adjustments, Large Customer Annualization, MEEIA Revenue Adjustment, Weather Normalization of Revenue and 365 Day Adjustment	Staff Report

Sarah Fontaine

Educational and Employment Background and Credentials

I am currently employed as a Research/Data Analyst for the Missouri Public Service Commission (“Commission”). I began my current employment with the Commission in June 2020. I also worked for the Commission from 2004-2008 as an Administrative Support Assistant in the General Counsel’s Office. I earned a Bachelor of Science degree in Human Services from Columbia College in May 2013.

Prior to my current position at the Commission, I worked for the State of Missouri at the Secretary of State’s Office and the Department of Revenue. I have also worked in regulatory affairs for a natural gas company and in the real estate field.

The following is a list of cases before the Commission in which I have provided testimony, Staff recommendation or significant analysis:

Case Number	Company Name/Type of Case	Contribution
AW-2020-0356	Working Case to Consider Best Practices for Recovery of Past-Due Utility Customer Payments After the Covid-19 Pandemic Emergency	Staff Report
GO-2020-0182	Spire - Investigation - Customer Service, Billing/Recordkeeping practices	Analysis
AO-2021-0264	Cause of the February 2021 Cold Weather Event and its Impact on Investor Owned Utilities	Staff Report
EC-2021-0079	Coleman Russ v. Evergy Metro, Inc. – Formal Complaint	Analysis
EC-2021-0317	Vivian Houston v. Ameren Missouri – Formal Complaint	Analysis
GC-2021-0209	Tom O’Sullivan v. Spire – Formal Complaint	Analysis

cont'd Sarah Fontaine

Case Number	Company Name/Type of Case	Contribution
GR-2021-0108	Rate Case – Spire Missouri, Inc.	Direct Testimony
WC-2021-0075	Louis DeFeo v. Missouri-American Water Company – Formal Complaint	Staff Report
WC-2021-0251	William B. Rilenge v. Missouri-American Water Company – Formal Complaint	Staff Report

Jared Giacone

Present Position:

I am a Utility Regulatory Auditor with the Missouri Public Service Commission. I have been employed by the Missouri Public Service Commission Since April 2019.

Educational Background and Work Experience:

I earned a Bachelor of Science degree in Business Administration with an emphasis in Accounting in 2007 from DeVry University in Kansas City, MO. I was previously employed in sales and finance operations for semi-truck dealerships. Prior to that, I was a Compliance Auditor with the Missouri Gaming Commission for 6 years.

Case Participation:

<u>Company Name</u>	<u>Case Number</u>	<u>Type</u>
Missouri-American Water Company	SA-2021-0074	Certificate of Convenience and Necessity (CCN)
Spire	GO-2021-0030	Infrastructure System Replacement Surcharge (ISRS)
Raytown Water Company	WR-2020-0264	Rate case (increase)
Spire	GO-2020-0230	Infrastructure System Replacement Surcharge (ISRS)
Spire	GO-2020-0229	Infrastructure System Replacement Surcharge (ISRS)
Empire	ER-2019-0374	Rate case (increase)
Spire	GO-2019-0357	Infrastructure System Replacement Surcharge (ISRS)
Spire	GO-2019-0356	Infrastructure System Replacement Surcharge (ISRS)
Missouri-American Water Company	SA-2019-0367 ***Dismissed by company***	Certificate of Convenience and Necessity (CCN)
Missouri-American Water Company	WA-2019-0366 ***Dismissed by company***	Certificate of Convenience and Necessity (CCN)

Jeremy Juliette

Educational and Employment Background and Credentials

I am currently employed as a Senior Utility Regulatory Auditor for the Missouri Public Service Commission (“Commission”). I began my employment with the Commission in April 2019. I earned a Bachelor of Science in Accounting from Western Governors University in July 2019. I earned a Master of Science in Accounting from Western Governors University in May 2020.

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 work papers 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:

Company Name	Case Number	Case Type/Issue
Spire Missouri, Inc. d/b/a/ Spire	GR-2021-0108	Pending
Spire Missouri, Inc. d/b/a Spire	GO-2021-0030 & GO-2021-0031	Infrastructure System Replacement Surcharge (ISRS) – Staff Memorandum
Spire Missouri, Inc. d/b/a Spire	GO-2018-0309 & GO-2018-0310 (Remand Cases)	Infrastructure System Replacement Surcharge (ISRS) – Direct & Rebuttal
Raytown Water Company	WR-2020-0264	Water Rate Case – Staff Memorandum (Advertising, Revenues, Bad Debts, Dues and Donations, Payroll, Employee Benefits, PSC Assessment)
Spire Missouri, Inc., d/b/a Spire	GO-2020-0230	Infrastructure System Replacement Surcharge (ISRS) – Staff Memorandum
Spire Missouri, Inc., d/b/a Spire	GO-2020-0229	Infrastructure System Replacement Surcharge (ISRS) – Staff Memorandum
Elm Hills Utility Operating Company, Inc.	SA-2020-0152	Certificate of Convenience and Necessity (CCN) – Staff Memorandum

Company Name	Case Number	Case Type/Issue
Elm Hills Utility Operating Company, Inc.	SM-2020-0146	Certificate of Convenience and Necessity (CCN) – Staff Memorandum
Spire Missouri, Inc., d/b/a Spire	GA-2020-0105	Certificate of Convenience and Necessity (CCN) – Staff Memorandum
Union Electric Company, d/b/a Ameren Missouri	ER-2019-0335	Electric Rate Case – Filed Direct and Rebuttal (Cash Working Capital & Rate Case Expense Adjustment)
Spire Missouri, Inc., d/b/a Spire	GO-2019-0357	Infrastructure System Replacement Surcharge (ISRS) – Staff Memorandum
Spire Missouri, Inc., d/b/a Spire	GO-2019-0356	Infrastructure System Replacement Surcharge (ISRS) – Staff Memorandum
Missouri American Water Company	WA-2019-0364 & SA-2019-0365	Certificate of Convenience and Necessity (CCN)

Robin Kliethermes

Present Position:

I am the Regulatory Compliance Manager of the Tariff and Rate Design Department, Industry Analysis Division, of the Missouri Public Service Commission ("Commission"). I have held this position since July 16th, 2016. I have been employed by the 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. I am also a member of the Electric Meter Variance Committee.

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.

Additionally, I completed two online classes through Bismarck State College: Energy Markets and Structures (ENRG 420) in December, 2014 and Energy Economics and Finance (ENRG 412) in May, 2015.

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 Company	Staff Report	Economic Considerations
ER-2012-0175	KCP&L Greater Missouri Operations Company	Staff Report	Economic Considerations & Large Power Revenues
ER-2012-0345	Empire District Electric Company	Staff Report	Economic Considerations, Non-Weather Sensitive Classes & Energy Efficiency
HR-2014-0066	Veolia Kansas City	Staff Report	Revenue by Class and Class Cost of Service
GR-2014-0086	Summit Natural Gas	Staff Report	Large Customer Revenues
GR-2014-0086	Summit Natural Gas	Rebuttal	Large Customer Revenues
EC-2014-0316	City of O'Fallon Missouri and City of Ballwin, Missouri v. Union Electric Company d/b/a Ameren Missouri	Staff Memorandum	Overview of Case
EO-2014-0151	KCP&L Greater Missouri Operations Company	Staff Recommendation	Renewable Energy Standard Rate Adjustment Mechanism (RESRAM)
ER-2014-0258	Ameren Missouri	Staff Report	Rate Revenue by Class, Class Cost of Service study, Residential Customer Charge
ER-2014-0258	Ameren Missouri	Rebuttal	Weather normalization adjustment to class billing units
ER-2014-0258	Ameren Missouri	Surrebuttal	Residential Customer Charge and Class allocations
ER-2014-0351	Empire District Electric Company	Staff Report	Rate Revenue by Class, Class Cost of Service study, Residential Customer Charge

cont'd Previous Testimony of
Robin Kliethermes

Case No.	Company	Type of Filing	Issue
ER-2014-0351	Empire District Electric Company	Rebuttal & Surrebuttal	Residential Customer, Interruptible Customers
ER-2014-0370	Kansas City Power & Light Company	Staff Report	Rate Revenue by Class, Class Cost of Service study, Residential Customer Charge
ER-2014-0370	Kansas City Power & Light Company	Rebuttal & Surrebuttal	Class Cost of Service, Rate Design, Residential Customer Charge
ER-2014-0370	Kansas City Power & Light Company	True-Up Direct & True-Up Rebuttal	Customer Growth & Rate Switching
EE-2015-0177	Kansas City Power & Light Company	Staff Recommendation	Electric Meter Variance Request
EE-2016-0090	Ameren Missouri	Staff Recommendation	Tariff Variance Request
EO-2016-0100	KCP&L Greater Missouri Operations Company	Staff Recommendation	RESRAM Annual Rate Adjustment Filing
ET-2016-0185	Kansas City Power & Light Company	Staff Recommendation	Solar Rebate Tariff Change
ER-2016-0023	Empire District Electric Company	Staff Report	Rate Revenue by Class, CCOS and Residential Customer Charge
ER-2016-0023	Empire District Electric Company	Rebuttal & Surrebuttal	Residential Customer Charge and CCOS
ER-2016-0156	KCP&L Greater Missouri Operations	Staff Report	Rate Revenue by Class, CCOS and Residential Customer Charge
ER-2016-0156	KCP&L Greater Missouri Operations	Rebuttal & Surrebuttal	Data Availability, Energy Efficiency Revenue Adj., Residential Customer Charge
ER-2016-0179	Ameren Missouri	Rebuttal	Blocked Usage
ER-2016-0285	Kansas City Power & Light Company	Rebuttal & Surrebuttal	Clean Charge Network Tariff, Rate Design
GR-2017-0215	Spire (Laclede Gas Company)	Staff Report, Rebuttal & Surrebuttal	Tariff Issues, Rate Design and Class Cost of Service

cont'd Previous Testimony of
Robin Kliethermes

Case No.	Company	Type of Filing	Issue
GR-2017-0216	Spire (Missouri Gas Energy)	Staff Report, Rebuttal & Surrebuttal	Tariff Issues, Rate Design and Class Cost of Service
EC-2018-0103	Kansas City Power & Light Company	Staff Report	Customer Complaint
EO-2015-0055	Ameren Missouri	Rebuttal	Flex-Pay Program
GR-2018-0013	Liberty	Staff Report	Class Cost of Service and Rate Design Report
ER-2018-0145	Kansas City Power & Light Company	Staff Report & Rebuttal & Surrebuttal	Tariff Issues, Rate Design, Revenue, Class Cost of Service
ER-2018-0146	KCP&L Greater Missouri Operations	Staff Report & Rebuttal & Surrebuttal	Tariff Issues, Rate Design, Revenue, Class Cost of Service
EO-2018-0211	Ameren Missouri	Staff Rebuttal Report	MEEIA Margin Rates
GO-2019-0059	Spire Missouri West	Staff Recommendation & Rebuttal	Weather Normalization Adjustment Rider (WNAR)
GO-2019-0058	Spire Missouri East	Staff Recommendation & Rebuttal	Weather Normalization Adjustment Rider (WNAR)
ET-2018-0132	Ameren Missouri	Surrebuttal	Risk Sharing Mechanism
ER-2019-0291	Ameren Missouri	Staff Recommendation	MEEIA EEIC rates
GR-2019-0077	Ameren Missouri	Staff Report, Rebuttal & Surrebuttal	Tariff Issues, Rate Design, Revenue, Class Cost of Service
EO-2019-0132	KCPL and GMO	Staff Rebuttal Report	MEEIA DSIM mechanism, Tariff Issues
ER-2019-0335	Ameren Missouri	Staff Report, Rebuttal and Surrebuttal	Cost of Service and Class Cost of Service
ER-2019-0374	Empire District Electric Company	Staff Report, Rebuttal and Surrebuttal	Class Cost of Service and Estimated Bills
ER-2019-0374	Empire District Electric Company	Supplemental and Surrebuttal Supplemental	Estimated Bills and Billing Determinants
EU-2020-0350	Evergy Missouri Metro and Evergy Missouri West	Rebuttal Testimony	Lost Revenue Recovery

Credentials and Background of J Luebbert

I have a Bachelor of Science degree in Biological Engineering from the University of Missouri. My work experience prior to becoming a member of the Missouri Public Service Commission Staff includes three years of regulatory work for the Missouri Department of Natural Resources.

I am currently employed as an Associate Engineer in the Engineering Analysis Department of the Industry Analysis Division of the Missouri Public Service Commission Staff. Prior to holding my current position, I was employed as Case Manager of the Commission Staff Division and as a Utility Engineering Specialist III in the Engineering Resources Department of the Commission Staff Division. I have been employed at the Missouri Public Service Commission since March 2016 and am responsible for preparing staff recommendations and ensuring that Staff presents recommendations in a neutral, independent manner to inform the Commission of Staff's position and possible alternatives.

Case Number	Company	Issues
EO-2015-0055	Ameren Missouri	Evaluation, Measurement, and Verification
EO-2016-0223	Empire District Electric Company	Supply-Side Resource Analysis, Transmission and Distribution Analysis, Demand-Side Resource Analysis, Integrated Resource Analysis
EO-2016-0228	Ameren Missouri	Utilization of Generation Capacity, Plant Outages, and Demand Response Program
ER-2016-0179	Ameren Missouri	Heat Rate Testing
ER-2016-0285	Kansas City Power & Light Company	Heat Rate Testing
EO-2017-0065	Empire District Electric Company	Utilization of Generation Capacity and Station Outages
EO-2017-0231	Kansas City Power & Light Company	Utilization of Generation Capacity, Heat Rates, and Plant Outages

Case Number	Company	Issues
EO-2017-0232	KCP&L Greater Missouri Operations Company	Utilization of Generation Capacity, Heat Rates, and Plant Outages
EO-2018-0038	Ameren Missouri	Supply-Side Resource Analysis, Transmission and Distribution Analysis, Demand-Side Resource Analysis, Integrated Resource Analysis
EO-2018-0067	Ameren Missouri	Utilization of Generation Capacity, Heat Rates, and Plant Outages
EO-2018-0211	Ameren Missouri	Avoided Costs and Demand Response Programs
EA-2019-0010	Empire District Electric Company	Market Protection Provision
EO-2018-0211	Ameren Missouri	Avoided Cost and Demand Response Programs
GO-2019-0115	Spire East	Policy
GO-2019-0116	Spire West	Policy
EO-2019-0132	Kansas City Power & Light Company	Avoided Cost, SPP resource adequacy requirements, and Demand Response Programs
ER-2019-0335	Ameren Missouri	Unregulated Competition Waivers and Class Cost Of Service
ER-2019-0374	Empire District Electric Company	SPP resource adequacy
EO-2020-0227	Evergy Missouri Metro	Demand Response programs
EO-2020-0228	Evergy Missouri West	Demand Response programs
EO-2020-0262	Evergy Missouri Metro	Demand Response programs
EO-2020-0263	Evergy Missouri West	Demand Response programs
EO-2020-0280	Evergy Missouri Metro	Integrated Resource Planning Requirements
EO-2020-0281	Evergy Missouri West	Integrated Resource Planning Requirements
EO-2021-0021	Ameren Missouri	Integrated Resource Planning Requirements

Educational and Employment Background and Credentials
of
Karen Lyons

I am currently employed as a Utility Regulatory Supervisor 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 Master’s in Business Administration from Park University.

As a Utility Regulatory Supervisor, I have assisted, conducted, and supervised audits of electric, natural gas, steam, and water and sewer utility companies operating within the state of Missouri. I have participated in numerous rate cases, merger cases, certificate cases, and ISRS cases and filed testimony on a variety of topics.

Cases I have participated in are shown in the following table:

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2020-2021	GR-2021-0108 (Pending)	Spire Missouri-General Rate Case	
2020	SA-2021-0074	Missouri American Water Company (Sewer) Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight
2020	SA-2021-0017	Missouri American Water Company (Sewer) Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight
2020	GO-2021-0031 (Stipulated)	Spire West-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum
2020	GO-2021-0030 (Stipulated)	Spire West-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum
2020	GA-2021-0010	Spire Missouri- Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight
2020	WR-2020-0264 (Unanimous Disposition Agreement)	The Raytown Water Company (Water Rate Case)	Staff Memorandum- Supervisory Oversight
2020	WM-2020-0174	Liberty Utilities (Missouri Water) Acquisition	Staff Memorandum- Supervisory Oversight
2020	GO-2016-0332, GO-2016-0333 and GO-2017-0201, GO-2017-0202 (Remand Cases-Stipulated)	Spire Missouri-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum-Refund calculation
2020	GO-2018-0309 and GO-2018-0310 (Remand Cases-Stipulated)	Spire Missouri-Infrastructure System Replacement Surcharge (ISRS)	Staff Direct Report-Refund calculation
2020	GO-2020-0230 (Stipulated)	Spire West-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum Direct: Income Taxes

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2020	GO-2020-0229 (Stipulated)	Spire East-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum Direct: Income Taxes
2020	GA-2020-0251	Summit Natural Gas of Missouri (CCN)	Staff Memorandum- Supervisory Oversight
2020	SM-2020-0146	Elm Hills Utility Operating Company (Acquisition)	Staff Memorandum
2019	GA-2020-0105	Spire Missouri, Inc Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight
2020	ER-2019-0374	Empire District Electric Company (Electric Rate Case)	CWC- Supervisory Oversight
2019-2020	ER-2019-0335 (Stipulated)	Union Electric Company, d/b/a Ameren Missouri (Electric Rate Case)	Direct: Cloud Computing, Electric Vehicle Employee Incentive, Charge Ahead Program Rebuttal: Cloud Computing, Paperless Bill Credit, Time of Use Pilot Tracker
2019	WA-2019-0364 & SA-2019-0365 (Proceedings Stayed)	Missouri American Water Company (CCN)	Supervisory Oversight
2019	WA-2019-0366 & SA-2019-0367 (Dismissed)	Missouri American Water Company (CCN)	Supervisory Oversight
2019	GO-2019-0357 (Contested)	Spire West-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum Direct: Income Taxes
2019	GO-2019-0356 (Contested)	Spire East-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum Direct: Income Taxes
2019	WO-2019-0184 (Contested)	Missouri American Water Company (ISRS)	Staff Memorandum Direct: Net Operating Loss Rebuttal: Net Operating Loss
2019	SA-2019-0161	United Services, Inc (CCN)	Staff Memorandum
2019	SA-2019-0183	Missouri American Water Company (CCN)	Staff Memorandum
2018	ER-2018-0145 (Stipulated)	Kansas City Power & Light Company (Electric Rate Case)	Direct: Greenwood Solar, Cash Working Capital, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Revenue Neutral Uplift charges, Off System Sales, Missouri Iowa Nebraska Transmission Line Losses, IT Software, Insurance, Injuries and Damages, Common Use Plant Billings, Income Taxes, Kansas City earning tax, ADIT, TCJA impacts Rebuttal: Injuries and Damages, Sibley and Montrose O&M Surrebuttal: Greenwood Solar, Injuries and Damages, Kansas City Earnings Tax, Income Taxes

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2018	ER-2018-0146 (Stipulated)	KCP&L Greater Missouri Operations Company (Electric Rate Case)	<p>Direct: Greenwood Solar, Cash Working Capital, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Revenue Neutral Uplift charges, Off System Sales, Missouri Iowa Nebraska Transmission Line Losses, IT Software, Insurance, Injuries and Damages, Common Use Plant Billings, Income Taxes, Kansas City earning tax, ADIT, TCJA impacts</p> <p>Rebuttal: Injuries and Damages, Sibley and Montrose O&M</p> <p>Surrebuttal: Greenwood Solar, Injuries and Damages, Kansas City Earnings Tax, Income Taxes</p>
2017	GR-2017-0215 and GR-2017-0216-Contested	Laclede Gas and Missouri Gas Energy (Gas Rate Case)	<p>Direct: Cash Working Capital, JJ's incident, Environmental costs, Property Taxes, Kansas Property Taxes, Cyber Security Costs, Energy Efficiency, Low Income Energy Assistance Program, One time Energy Affordability Program, Low Income Weatherization, Red Tag Program</p> <p>Rebuttal: Cyber-Security, Environmental and Kansas Property Tax Trackers, St Peters Lateral Pipeline</p> <p>Surrebuttal: Kansas Property Tax, Cash Working Capital, Energy Efficiency, JJ's related costs, Rate base treatment of Red Tag Program, St Peters pipeline lateral and MGE's one-time Energy Affordability Program</p> <p>Litigated: Kansas Property taxes and Trackers</p>
2016-2017	ER-2016-0285-Contested	Kansas City Power & Light Company (Electric Rate Case)	<p>Direct: Greenwood Solar, Fuel Inventories, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Market to Market Sales, Revenue Neutral Uplift charges, Fuel additives, Purchase Power, Fuel prices, Off System Sales IT Software, FERC Assessment, SPP Administrative fees, Transmission expense, CIP and Cyber Security, Depreciation Clearing, ERPP, Surface Transportation Board Reparation Amortization Amortization</p> <p>Rebuttal: Transmission expense/revenue and Property tax Forecasts/Trackers, Wholesale Transmission Revenue</p> <p>Surrebuttal Transmission expense/revenue and Property tax Forecasts/Trackers, Wholesale Transmission Revenue, Transmission Wholesale Revenue, Greenwood Solar True-up Direct: Transmission Expense and Revenue, Transmission Congestion Rights</p> <p>True-up Rebuttal: Transmission Expense</p> <p>Litigated: Transmission Expense</p>

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2016	ER-2016-0156-Stipulated	KCP&L Greater Missouri Operations Company (Electric Rate Case)	<p>Direct: Greenwood Solar, Fuel Inventories, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Market to Market Sales, Revenue Neutral Uplift charges, Fuel additives, Purchase Power, Fuel prices, Off System Sales IT Software Maintenance, FERC Assessment, SPP Administrative fees, Transmission expense, CIP and Cyber Security, Depreciation Clearing, Amortization of Regulatory Liabilities and Assets, Transource</p> <p>Rebuttal: Cyber-Security and Transmission expense/revenue Forecasts/Trackers, Wholesale Transmission Revenue</p> <p>Surrebuttal: Cyber-Security and Transmission expense/revenue Forecasts/Trackers, Crossroad Transmission expense, Wholesale Transmission Revenue, Greenwood Solar, Amortizations</p>
2016	EA-2015-0256-Contested	KCP&L Greater Missouri Operations Company (Solar CCN)	<p>Deposition</p> <p>Direct and Rebuttal Testimony: No pre-filed testimony. Live testimony during hearing</p>
2015	WO-2016-0098	Missouri American Water Company-Infrastructure Service Replacement Surcharge (ISRS Reconciliation)	Staff Memorandum
2015	ER-2014-0370-Contested	Kansas City Power & Light Company (Electric Rate Case)	<p>Direct: Fuel Inventories, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Market to Market Sales, Revenue Neutral Uplift charges, Fuel additives, Purchase Power, Fuel prices, IT Roadmap O&M, FERC Assessment, SPP Administrative fees, Transmission expense, Research and Development Tax Credit,</p> <p>Rebuttal: Property Tax, Vegetation Management and Cyber Security Trackers, SPP Region-Wide Transmission, Transmission Wholesale Revenue</p> <p>Surrebuttal: Property Tax, Vegetation Management and Cyber Security and Transmission Trackers, SPP Region-Wide Transmission, Transmission Wholesale Revenue, Transmission Expense</p> <p>True-up Rebuttal: Independence Power & Light Transmission Expense</p> <p>Litigated Issues: Transmission expense, Property Tax expense, CIP/Cyber Security expense, Independence Power & Light Transmission Expense</p>
2014	HR-2014-0066-Stipulated	Veolia Energy Kansas City, Inc. (Steam Rate Case)	<p>Direct: Fuel Inventories, Prepayments, Material Supplies, Customer Deposits, Fuel Expense, Purchased Power, Environmental Fees, Miscellaneous Non-Recurring Expenses</p>

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2014	GR-2014-0007-Stipulated	Missouri Gas Energy Company (Gas Rate Case)	Direct: Cash Working Capital, Revenues, Bad Debt, Outside Services, Environmental costs, Energy Efficiency, Regulatory Expenses, Amortization Expense, System Line Replacement costs, Property taxes, Kansas Property taxes Surrebuttal: Property taxes, Cash Working Capital, Manufactured Gas Plant costs
2013	GO-2013-0391	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)	Staff Memorandum
2013	WM-2013-0329	Bilyeu Ridge Water Company, LLC (Water Sale Case)	Staff Memorandum
2012	ER-2012-0175-Contested	KCP&L Greater Missouri Operations Company (Electric Rate Case)	Direct: Revenues, L&P Revenue Phase In, Maintenance, L&P Ice Storm AAO, Iatan 2 O&M, Bad Debt, Outsourced Meter reading, Credit Card fees, ERPP, Renewable Energy Costs Rebuttal: Bad Debt, Property tax tracker, Renewable Energy Costs Surrebuttal: Bad Debt, Renewable Energy Costs, Property tax tracker, Revenues, L&P Ice Storm AAO, L&P Revenue Phase In, Credit and Debit Card fees
2012	ER-2012-0174-Contested	Kansas City Power & Light Company (Electric Rate Case)	Direct: Revenues, Maintenance, Wolf Creek Refueling, Nuclear Decommissioning, Iatan 2 O&M, Hawthorn V SCR, Hawthorn V Transformer, Bad Debt, Credit Card fees, ERPP, Demand Side Management costs, Renewable Energy Costs Rebuttal: Bad Debt, Property tax tracker, Renewable Energy Costs Surrebuttal: Bad Debt, Hawthorn SCR and Transformer, Renewable Energy Costs, Property tax tracker, Revenues, Credit and Debit card fees.
2012	WM-2012-0288	Valley Woods Water Company, Inc. (Water Sale Case)	Staff Memorandum
2012	GO-2012-0144	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)	Staff Memorandum
2011	HR-2011-0241-Stipulated	Veolia Energy Kansas City, Inc. (Steam Rate Case)	Direct: Revenues, Allocations, Income Taxes, Miscellaneous Non-recurring expenses
2010-2011	ER-2010-0356-Contested	KCP&L Greater Missouri Operations Company (Electric Rate Case)	Direct: Plant/Reserve, Cash Working Capital, Maintenance, Ice Storm AAO, Iatan 2 O&M, Depreciation Clearing, Property Taxes, Outsourced Meter reading, Insurance, Injuries and Damages Rebuttal: Property Tax, Maintenance Surrebuttal: Property Tax,

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2010-2011	ER-2010-0355-Contested	Kansas City Power & Light Company (Electric Rate Case)	Direct: Plant/Reserve, Cash Working Capital, Maintenance, Wolf Creek Refueling, Nuclear Decommissioning, Maintenance, Iatan 2 O&M, Depreciation Clearing, Hawthorn V SCR Impairment, Property Taxes, Insurance, Injuries and Damages Rebuttal: Property Tax, CWC-Gross Receipts Tax, Maintenance Surrebuttal: Property Tax, CWC-Gross Receipts Tax, Maintenance, Injuries and Damages, Decommissioning Expense, Litigated: Hawthorn V SCR Settlement, Hawthorn V Transformer Settlement
2011	SA-2010-0219	Canyon Treatment Facility, LLC (Certificate Case)	Staff Memorandum
2010	WR-2010-0202	Stockton Water Company (Water Rate Case)	Staff Memorandum
2010	SR-2010-0140	Valley Woods Water Company (Water Rate Case)	Staff Memorandum
2010	WR-2010-0139	Valley Woods Water Company (Sewer Rate Case)	Staff Memorandum
2010	SR-2010-0110	Lake Region Water and Sewer (Sewer Rate Case)	Direct: Plant and Reserve, CIAC, PSC Assessment, Property Taxes, Insurance, Injuries and Damages, Rate Case Expense, Other Operating Expenses, Allocations
2010	WR-2010-0111	Lake Region Water and Sewer (Water Rate Case)	Direct: Plant and Reserve, CIAC, PSC Assessment, Property Taxes, Insurance, Injuries and Damages, Rate Case Expense, Other Operating Expenses, Allocations
2009	GR-2009-0355-Stipulated	Missouri Gas Energy (Gas Rate Case)	Direct: Cash Working Capital
2009	ER-2009-0090-Global Settlement	KCP&L Greater Missouri Operations Company (Electric Rate Case)	Direct: Plant/Reserve, Cash Working Capital, Maintenance, Depreciation Clearing, Property Taxes, Bank Fees, Insurance, Injuries and Damages, Ice Storm AAO Rebuttal: Property Tax, CWC-Gross Receipts Tax Surrebuttal: Property Tax, CWC Gross Receipts Tax, Maintenance, Injuries and Damages
2009	HR-2009-0092-Global Settlement	KCP&L Greater Missouri Operations Company (Steam Rate Case)	Direct: Plant/Reserve, Cash Working Capital, Maintenance, Property Taxes, Bank Fees, Insurance, Injuries and Damages Rebuttal: Property Tax
2009	ER-2009-0089-Global Settlement	Kansas City Power & Light Company (Electric Rate Case)	Direct: Plant/Reserve, Cash Working Capital, Maintenance, Depreciation Clearing, Hawthorn V Subrogation proceeds, Hawthorn V Transformer, DOE Refund, Property Taxes, Bank Fees, Insurance, Injuries and Damages, Ice Storm AAO Rebuttal: Property Tax, CWC-Gross Receipts Tax Surrebuttal: Property Tax, CWC Gross Receipts Tax, Maintenance, Injuries and Damages

cont'd Karen Lyons

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2008	HR-2008-0300-Stipulated	Trigen Kansas City Energy Corporation (Steam Rate Case)	Direct: Johnson Control Contract, Payroll, Payroll Taxes, and Benefits, Allocations, Insurance
2008	WR-2008-0314	Spokane Highlands Water Company (Water Rate Case)	Staff Memorandum
2007	GO-2008-0113	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)	Staff Memorandum

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.

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

Utility	Case Number	Issues	Exhibit
Spire Missouri	GR-2021-0108	Rate Case Expense, Transition Costs	Staff Report
Ameren Missouri - Electric	ER-2019-0335	Ameren Services Allocations and Affiliate Transaction	Staff Report
KCP&L & KCP&L GMO	ER-2018-0145 & ER-2018-0146	Synergy and Transition Costs Analysis, Transmission Revenue and Expense	Staff Report Rebuttal Surrebuttal
Laclede Gas and Missouri Gas Energy	GR-2017-0215 & GR-2017-0216	Synergy and Transition Costs Analysis, Corporate Allocations	Staff Report Rebuttal Surrebuttal
KCP&L & KCP&L GMO	ER-2016-0156	Income Taxes, Pension & OPEB	Staff Report Rebuttal Surrebuttal
KCP&L & KCP&L GMO	EC-2015-0309	Affiliate Transactions, Allocations	Surrebuttal Testimony
KCP&L	ER-2014-0370	Income Taxes, Pension & OPEB, Revenues	Staff Report Rebuttal Surrebuttal
KCP&L	EU-2015-0094	DOE Nuclear Waste Fund Fees	Direct Testimony
KCP&L	EU-2014-0255	Construction Accounting	Rebuttal Testimony
Veolia Kansas City	HR-2014-0066	Income Taxes, Revenues, Corporate Allocations	Staff Report
Missouri Gas Energy	GR-2014-0007	Corporate Allocations, Pension & OPEB, Incentive Compensation, Income Taxes	Staff Report Rebuttal Surrebuttal

continued Keith Majors

Utility	Case Number	Issues	Exhibit
Missouri Gas Energy ISRS	GO-2013-0391	ISRS	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	ISRS	Staff Memorandum
Noel Water Sale Case	WO-2011-0328	Sale Case Evaluation	Staff Recommendation
KCP&L & KCP&L GMO	ER-2010-0355 & ER-2010-0356	Acquisition Transition Costs, Rate Case Expense	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	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	ISRS	Staff Memorandum

JOEL R. MCNUTT CREDENTIALS

PRESENT POSITION

I am currently employed as an Economics Analyst in the Tariff/Rate Design Department within the Industry Analysis Division of the Missouri Public Service Commission. I was previously employed with the Missouri Public Service Commission as a Regulatory Economist in 2013 and 2014. I have currently been employed with the Missouri Public Service Commission since 2020.

EDUCATION

I received my Bachelor of Science in Economics from Central Missouri State University in Warrensburg, MO in May 2002. I completed my Master of Business Administration from William Woods University in Jefferson City, MO in December 2007.

EMPLOYMENT BACKGROUND

Prior to joining the Commission, I worked in the fields of Procurement and Economic Development for the Missouri Department of Transportation and the Missouri Department of Economic Development. In my previous 10 years of experience working for the State of Missouri, I have administered several State run programs such as the Missouri Enhanced Enterprise Zone Program and the Missouri Certified Sites Program. I also have private sector experience in the fields of healthcare, banking, and nuclear security as well as previous experience in higher education.

PREVIOUS CASE EXPERIENCE

GR-2014-0007
GR-2014-0006
GR-2014-0086

Antonija Nieto

Educational and Employment Background and Credentials

I am currently employed as a Senior Utility Regulatory Auditor for the Missouri Public Service Commission (“Commission”). Previously I was employed by Lauterbach, Borschow and Company, P. C. in El Paso, TX as an auditor specializing in financial institutions audits from January 2008 to November 2009. I earned a Bachelor of Accounting from New Mexico State University in December 2006 and a Master of Accounting with minor in Management, also from New Mexico State University in December 2007. I have been employed by the Commission since October 2016.

As a Senior Utility Regulatory Auditor, I perform rate audits and prepare miscellaneous filings for consideration 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 in which I have participated and the scope of my contributions are listed below:

Case/Tracking Number	Company Name- Type of Case; Issues
GR-2021-0108	Spire, Inc. Advertising, Board of Directors, Cash Working Capital, Communication Equipment Lease, Credit Card Processing Fees, Energy Efficiency and Low Income Programs/Weatherization, Energy Efficiency Program Balances, Fuel Expense Equipment and Vehicles, Insurance, Line Locating, Rents and Leases, Severance, Uncollectible Expense
SA-2021-0017	Missouri-American Water Company Certificate of Convenience and Necessity
WR-2020-0264	Raytown Water Company Leased equipment, Outside Services, Purchased Water Bills, Education Expense, Lab Fees, Office Supplies, Primacy Fees, Printing and Postage Expense, Uniform Expense
WA-2019-0364	Missouri-American Water Company Certificate of Convenience and Necessity

cont'd Antonija Nieto

Case/Tracking Number	Company Name- Type of Case; Issues
GO-2019-0356	Spire Inc. Infrastructure System Replacement Surcharge (ISRS)
WO-2019-0184	Missouri American Water Company Infrastructure System Replacement Surcharge (ISRS) Work Order review, Reconciliation
SA-2019-0161	United Services, Inc. Certificate of Convenience and Necessity Plant buildout, Direct Expenses
ER-2018-0145	Kansas City Power & Light Company and Greater Missouri Energy Company Advertising, Bad Debt Expense, Revenues, Customer Advances, Customer Deposits, Customer Growth, Dues and Donations, Material and Supplies, Other Revenues, Prepayments, Forfeited Discounts annualization, Greater Missouri Energy Company EMS Run, Payroll expenses, Payroll Taxes, Employee Benefits
GR-2017-0215 GR-2017-0216	Laclede Gas and Missouri Gas Energy Payroll, Payroll Taxes, Employee Benefits, Non-Labor Maintenance, A&G and O&M Cost Analysis
WR-2017-0139	Stockton Hills Water Company Payroll, Other Expenses
ER-2016-0285	Kansas City Power & Light Company EMS Run, Insurance expense, Amortization, PSC Assessment, Lease expense

Joseph P. Roling

Present Position:

I am a Economics Analyst in the Tariff and Rate Design Department, Industry Analysis Division, of the Missouri Public Service Commission. I have been employed by the Missouri Public Service Commission since March of 2016.

Educational Background and Work Experience:

I have a Bachelor of Science degree in Business Administration, Finance & Banking with a minor in Economics from the University of Missouri – Columbia in 1991, and a Master of Business Administration from Lincoln University in 1995. Prior to joining the Commission, I was employed in the Financial Service Industry.

Additionally, I completed Financial Planning Certificate Program from Bryant University in October, 2015.

Regulatory Training while at PSC:

5/19/16 – Carbon Markets 101 – Keys to Effective Design & Management

6/27/16 – Evaluation, Measurement & Verification (EM&V) for Energy Efficiency

6/29/16 – Long Term Gas Hedging Why and How

7/2/16 – Setting Baselines for Planning & Evaluation of Efficiency Programs EMV

8/25/16 - Leveraging Power Markets to Achieve a Reliable, Least-Cost Transition to a Low-Carbon Power System Regulatory Assistance Project

9/21/16 – FRI Symposium Attendance - “Managing the Triple Threat to Public Utility Profitability: Safety, Reliability & Affordability.”

10/13/16 - Gas Efficiency Programs – What does it take to pass cost-effectiveness tests?

11/3/16 - More is Less - Environmentally Beneficial Electrification

cont'd Joeseph P. Roling

cont'd Regulatory Training while at PSC:

01-17-17 Harness the Momentum of Power Sector Transformation - Regulatory Assistance Project (RAP) Webinar

01-25-17 New Study on Demand Charge Savings from Residential Solar – Electric Markets & Policy Group, Lawrence Berkeley National Laboratory.

01-31-17 Energy Efficiency - Consistency and Coordination of Energy Efficiency EM&V and Reporting

02-21-17 Assessment of Benefits Derived from Improved Reliability & Resiliency in Utility-owned Microgrid

03-01-17 Flexible & Customizable – Designing Decoupling for your State Regulatory Assistance Project

03-23-17 Part 1 Lessons Learned from Energy Efficiency Programs

03-30-17 Part 2 Lessons Learned from Energy Efficiency Programs

11-17-17 MISO 101 Overview for MPSC

02-06-18 One Size Does Not Fit All – Complexities, Use Case, Trends in Energy Storage

02-13-18 Clean Energy States Alliance-State of the US Energy Storage Industry 2017 Year on Review

05-02-18 Income Trends of Residential Solar Adopters

Previous filed Testimony of Joseph P. Roling

Case No.	Company	Type of Filing	Issue
ER-2019-0375	Kansas City Power & Light Company	Staff Recommendation	MEEIA
ER-2019-0397	KCPL Greater Missouri Operations Company	Staff Recommendation	MEEIA
GR-2019-0077	Ameren Missouri	Cost of Service Report	Revenues
EC-2018-0066	Ameren Missouri	Tariff Investigation Report	Customer Complaint
EC-2018-0097	Ameren Missouri	Tariff Investigation Report	Customer Complaint
GR-2018-0013	Liberty Utilities	Cost of Service Report	Revenues
GC-2017-0348	Spire Missouri, Inc., d/b/a Spire (Laclede Gas Company and Missouri Gas Energy)	Tariff Investigation Report	Customer Complaint
GR-2017-0215 and GR-2017-0216	Spire Missouri, Inc., d/b/a Spire (Laclede Gas Company and Missouri Gas Energy)	Cost of Service Report	Revenues
ER-2016-0179	Ameren Missouri	Cost of Service / Revenue Requirement Report	Revenues
HO-2017-0211	Veolia Energy Kansas City, Inc.-(Steam/Heat)	Staff Recommendation	PACC Filing
ER-2019-0335	Ameren Missouri	Lighting Revenue	Revenues

cont'd Joeseeph P. Roling

Case No.	Company	Type of Filing	Issue
ER-2019-0374	Liberty (Empire)- Investor(Electric)	Low Income Pilot Information	Revenues
GA-2019-0210	Spire Missouri, Inc.- Investor(Gas) Spire-Investor(Gas)	Staff Recommendation	CCN Expansion
GA-2019-0214	Spire Missouri, Inc.- Investor(Gas) Spire-Investor(Gas)	Staff Recommendation	CCN Expansion
ER-2020-0154	Evergy Metro, Inc.- Investor(Electric) Evergy Missouri Metro- Investor(Electric)	Staff Recommendation	MEEIA
ER-2020-0388	Evergy Metro, Inc.- Investor(Electric) Evergy Missouri Metro- Investor(Electric)	Staff Recommendation	MEEIA
ET-2020-0133	Evergy Metro, Inc.- Investor(Electric) Evergy Missouri Metro- Investor(Electric) Evergy Missouri West, Inc.-Investor(Electric) Evergy Missouri West- Investor(Electric)	Staff Recommendation	Request for a variance from the Commission's billing and payment standards
GA-2020-0235	Spire Missouri, Inc.- Investor(Gas) Spire-Investor(Gas)	Staff Recommendation	CCN Expansion
GO-2020-1820	Spire Missouri, Inc.- Investor(Gas) Spire-Investor(Gas)	Staff Investigation	Investigation into the Customer Service and Billing Recordkeeping Practices of Spire Missouri, Inc. d/b/a Spire

cont'd Joeseeph P. Roling

Case No.	Company	Type of Filing	Issue
GA-2021-0010	Spire Missouri, Inc.- Investor(Gas) Spire-Investor(Gas)	Staff Recommendation	CCN Expansion

Michael L. Stahlman

Education

- 2009 M. S., Agricultural Economics, University of Missouri, Columbia.
2007 B.A., Economics, Summa Cum Laude, Westminster College, Fulton, MO.

Professional Experience

- 2010 - Regulatory Economist, Missouri Public Service Commission
2007 – 2009 Graduate Research Assistant, University of Missouri
2008 Graduate Teaching Assistant, University of Missouri
2007 American Institute for Economic Research (AIER) Summer Fellowship Program
2006 Price Analysis Intern, Food and Agricultural Policy Research Institute (FAPRI), Columbia, MO
2006 Legislative Intern for State Representative Munzlinger
2005 – 2006 Certified Tutor in Macroeconomics, Westminster College, Fulton, MO
1998 – 2004 Engineering Watch Supervisor, United States Navy

Expert Witness Testimony

- Union Electric Company d/b/a AmerenUE GR-2010-0363
In the Matter of Union Electric Company d/b/a AmerenUE for Authority to File Tariffs Increasing Rates for Natural Gas Service Provided to Customers in the Company's Missouri Service Area
- Union Electric Company d/b/a Ameren Missouri GT-2011-0410
In the Matter of the Union Electric Company's (d/b/a Ameren Missouri) Gas Service Tariffs Removing Certain Provisions for Rebates from Its Missouri Energy Efficient Natural Gas Equipment and Building Shell Measure Rebate Program
- KCP&L Great Missouri Operations Company EO-2012-0009
In the Matter of KCP&L Greater Missouri Operations Company's Notice of Intent to File an Application for Authority to Establish a Demand-Side Programs Investment Mechanism
- Union Electric Company d/b/a Ameren Missouri EO-2012-0142
In the Matter of Union Electric Company d/b/a Ameren Missouri's Filing to Implement Regulatory Changes Furtherance of Energy Efficiency as Allowed by MEEIA
- Kansas City Power & Light Company EO-2012-0323
In the Matter of the Resource Plan of Kansas City Power & Light Company
- KCP&L Great Missouri Operations Company EO-2012-0324
In the Matter of the Resource Plan of KCP&L Greater Missouri Operations Company
- Kansas City Power & Light Company, KCP&L Great Missouri Operations Company, and Transource Missouri EA-2013-0098
EO-2012-0367
In the Matter of the Application of Transource Missouri, LLC for a Certificate of Convenience and Necessity Authorizing it to Construct, Finance, Own, Operate, and Maintain the Iatan-Nashua and Sibley-Nebraska City Electric Transmission Projects

cont'd Expert Witness Testimony
Michael L. Stahlman

Kansas City Power & Light Company	EO-2012-0135
KCP&L Great Missouri Operations Company	EO-2012-0136
In the Matter of the Application of Kansas City Power & Light Company [KCP&L Great Missouri Operations Company] for Authority to Extend the Transfer of Functional Control of Certain Transmission Assets to the Southwest Power Pool, Inc.	
Kansas City Power & Light Company	EU-2014-0077
KCP&L Great Missouri Operations Company	
In the Matter of the Application of Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company for the Issuance of an Accounting Authority Order relating to their Electrical Operations and for a Contingent Waiver of the Notice Requirement of 4 CSR 240-4.020(2)	
Kansas City Power & Light Company	EO-2014-0095
In the Matter of Kansas City Power & Light Company's Notice of Intent to File an Application for Authority To Establish a Demand-Side Programs Investment Mechanism	
Veolia Energy Kansas City, Inc	HR-2014-0066
In the Matter of Veolia Energy Kansas City, Inc for Authority to File Tariffs to Increase Rates	
Grain Belt Express Clean Line, LLC	EA-2014-0207
In the Matter of the Application of Grain Belt Express Clean Line LLC for a Certificate of Convenience and Necessity Authorizing It to Construct, Own, Operate, Control, Manage, and Maintain a High Voltage, Direct Current Transmission Line and an Associated Converter Station Providing an Interconnection on the Maywood - Montgomery 345 kV Transmission Line	
Union Electric Company d/b/a Ameren Missouri	ER-2014-0258
In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariff to Increase Its Revenues for Electric Service	
Empire District Electric Company	ER-2014-0351
In the Matter of The Empire District Electric Company for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Company's Missouri Service Area	
Kansas City Power & Light Company	ER-2014-0370
In the Matter of Kansas City Power & Light Company's Request for Authority to Implement a General Rate Increase for Electric Service	
Kansas City Power & Light Company	EO-2014-0240
In the Matter of Kansas City Power & Light Company's Filing for Approval of Demand-Side Programs and for Authority to Establish a Demand-Side Programs Investment Mechanism	
KCP&L Great Missouri Operations Company	EO-2014-0241
In the Matter of KCP&L Greater Missouri Operations Company's Filing for Approval of Demand-Side Programs and for Authority to Establish a Demand-Side Programs Investment Mechanism	

cont'd Expert Witness Testimony

Michael L. Stahlman

- Ameren Transmission Company of Illinois EA-2015-0146
In the Matter of the Application of Ameren Transmission Company of Illinois for Other Relief or, in the Alternative, a Certificate of Public Convenience and Necessity Authorizing it to Construct, Install, Own, Operate, Maintain and Otherwise Control and Manage a 345,000-volt Electric Transmission Line from Palmyra, Missouri to the Iowa Border and an Associated Substation Near Kirksville, Missouri
- Empire District Electric Company ER-2016-0023
In the Matter of The Empire District Electric Company's Request for Authority to Implement a General Rate Increase for Electric Service
- KCP&L Great Missouri Operations Company ER-2016-0156
In the Matter of KCP&L Greater Missouri Operations Company's Request for Authority to Implement a General Rate Increase for Electric Service
- Kansas City Power & Light Company ER-2016-0285
In the Matter of Kansas City Power & Light Company's Request for Authority to Implement A General Rate Increase for Electric Service
- Union Electric Company d/b/a Ameren Missouri ER-2016-0179
In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariff to Increase Its Revenues for Electric Service
- Grain Belt Express Clean Line, LLC EA-2016-0358
In the Matter of the Application of Grain Belt Express Clean Line LLC for a Certificate of Convenience and Necessity Authorizing it to Construct, Own, Operate, Control, Manage and Maintain a High Voltage, Direct Current Transmission Line and an Associated Converter Station Providing an Interconnection on the Maywood-Montgomery 345kV transmission line.
- Spire Missouri, Inc. GR-2017-0215 and GR-2017-0216
In the Matter of Spire Missouri, Inc.'s Request to Increase Its Revenues for Gas Service
- Liberty Utilities GR-2018-0013
In the Matter of Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities' Tariff Revisions Designed to Implement a General Rate Increase for Natural Gas Service in the Missouri Service Areas of the Company
- Spire Missouri, Inc. GO-2019-0058 and GO-2019-0059
In the Matter of Spire Missouri, Inc. d/b/a Spire's Request to Decrease [Increase] WNAR
- Grain Belt Express Clean Line LLC EM-2019-0150
Invenergy Transmission LLC
Invenergy Investment Company LLC
In the Matter of the Joint Application of Invenergy Transmission LLC, Invenergy Investment Company LLC, Grain Belt Express Clean Line LLC and Grain Belt Express Holding LLC for an Order Approving the Acquisition by Invenergy Transmission LLC of Grain Belt Express Clean Line LLC

cont'd Expert Witness Testimony
Michael L. Stahlman

- Union Electric Company d/b/a Ameren Missouri GR-2019-0077
In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to
Increase its Revenues for Natural Gas Service
- Union Electric Company d/b/a Ameren Missouri ER-2019-0335
In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to
Decrease Its Revenues for Electric Service
- Empire District Electric Company ER-2019-0374
In the Matter of The Empire District Electric Company's Request for Authority to
File Tariffs Increasing Rates for Electric Service Provided to Customers in its
Missouri Service Area
- Union Electric Company d/b/a Ameren Missouri EA-2020-0371
In the Matter of the Application of Union Electric Company d/b/a Ameren
Missouri for Permission and Approval and a Certificate of Public Convenience
and Necessity Under 20 CSR 4240-3.105

Selected Manuscripts

- Stahlman, Michael and Laura M.J. McCann. "Technology Characteristics, Choice
Architecture and Farmer Knowledge: The Case of Phytase." *Agriculture and
Human Values* (2012) 29: 371-379.
- Stahlman, Michael. "The Amorality of Signals." Awarded in top 50 authors for SEVEN
Fund essay competition, "The Morality of Profit."

Selected Posters

- Stahlman, Michael, Laura M.J. McCann, and Haluk Gedikoglou. "Adoption of Phytase
by Livestock Farmers." Selected poster at the American Agricultural Economics
Association Annual Meeting, Orlando, FL, July 27-29, 2008. Also presented at
the USDA/CSREES Annual Meeting in St. Louis, MO in February 2009.
- McCann, Laura, Haluk Gedikoglu, Bob Broz, John Lory, Ray Massey, and Michael
Stahlman. "Farm Size and Adoption of BMPs by AFOs." Selected poster at the 5th
National Small Farm Conference in Springfield, IL in September 2009.

Non-Peer-Reviewed Works

- Poole-King, Contessa, Henry Warren, and Michael Stahlman. "Forecasters Predicting
Cold, Wet Winter For Most Of Midwest." *PSConnection* (Fall 2013) 3(7):3-4.
- Poole-King, Contessa, Henry Warren, and Michael Stahlman. "Low Income
Weatherization Programs Provides Services To Help Consumers." *PSConnection*
(Fall 2013) 3(7):5-6.

Credentials and Background of

Seoung Joun Won, PhD

I am currently employed as a Regulatory Compliance Manager in the Financial Analysis Department of the Financial and Business Analysis 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 and my Bachelor of Business Administration in Financial Accounting from Seoul Digital 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 Accounting Management, Financial Risk Manager, Enterprise Resource Planning Accounting Consultant, Derivatives Investment Advisor, Securities Investment Advisor, and Financial Planner.

Prior to joining the Commission, I taught both undergraduate and graduate level mathematics at 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. Before starting my current position at the Missouri Public Service Commission, I had served as a regulatory economist in Tariff/Rate Design Department.

My current duties at the Commission include financial analysis of rate of return and cost of equity, valuation analysis on merger and acquisition, due diligence review and supporting economic and statistical analysis.

List of Previous Testimony Filed

Seoung Joun Won, PhD

<u>Case Number</u>	<u>Company</u>	<u>Issue</u>
WF-2021-0131	Raytown Water Company	Financing Authority
EA-2020-0371	Union Electric Co., d/b/a Ameren Missouri	Financial Ability
SR-2020-0345	Missouri American Water Company	Rate of Return, Capital Structure
WR-2020-0344	Missouri American Water Company	Rate of Return, Capital Structure
WR-2020-0264	Raytown Water Company	Rate of Return, Capital Structure
EF-2020-0301	Evergy Missouri Metro	Financing Authority
WR-2020-0053	Confluence Rivers Utility Operating Company, Inc	Rate of Return, Capital Structure
HM-2020-0039	Veolia Energy Kansas City, Inc. AIP Project Franklin Bidco	Merger and Acquisition
EO-2019-0133	KCP&L Greater Missouri Operations Company, Evergy Metro	Business Process Efficiency
EO-2019-0132	Kansas City Power & Light Company, Evergy Metro	Business Process Efficiency
GO-2019-0059	Spire West, Spire Missouri, Inc.	Weather Variables
GO-2019-0058	Spire East., Spire Missouri, Inc.	Weather Variables
ER-2018-0146	KCP&L Greater Missouri Operations Co.	Weather & Normalization, Net System Input
ER-2018-0145	Kansas City Power & Light Co.	Weather & Normalization, Net System Input
GR-2018-0013	Liberty Utilities (Midstates Natural Gas) Corp.	Weather Variables

cont'd List of Previous Testimony Filed

Seoung Joun Won

GR-2017-0216	Missouri Gas Energy (Laclede), Spire Missouri, Inc.	Weather Variables
GR-2017-0215	Laclede Gas Co., Spire Missouri, Inc.	Weather Variables
ER-2016-0285	Kansas City Power & Light Co.	Weather & Normalization, Net System Input
ER-2016-0179	Union Electric Co., d/b/a Ameren Missouri	Weather & Normalization, Net System Input
ER-2016-0156	KCP&L Greater Missouri Operations Co.	Weather & Normalization, Net System Input
ER-2016-0023	Empire District Electric Co.	Weather & Normalization, Net System Input
ER-2014-0370	Kansas City Power & Light Co	Weather & Normalization, Net System Input
ER-2014-0351	Empire District Electric Co.	Weather & Normalization, Net System Input
ER-2014-0258	Union Electric Co., d/b/a Ameren Missouri	Weather & Normalization, Net System Input
EC-2014-0223	Noranda Aluminum, Inc., et al, Complaint v. Union Electric Co., d/b/a Ameren Missouri	Weather Variables
GR-2014-0152	Liberty Utilities (Midstates Natural Gas) Corp.	Weather Variables
GR-2014-0086	Summit Natural Gas of Missouri, Inc.	Weather Variables
HR-2014-0066	Veolia Energy Kansas City, Inc.	Weather Variables, Revenue
GR-2013-0171	Laclede Gas Co.	Weather Variables
ER-2012-0345	Empire District Electric Co.	Weather Variables, Revenue
ER-2012-0175	KCP&L Greater Missouri Operations Co.	Weather Variables
ER-2012-0174	Kansas City Power & Light Co.	Weather Variables

cont'd List of Previous Testimony Filed

Seoung Joun Won

ER-2012-0166	Union Electric Co., d/b/a Ameren Missouri	Weather Variables, Revenue
HR-2011-0241	Veolia Energy Kansas City, Inc.	Weather Variables
ER-2011-0004	Empire District Electric Co.	Weather Variables, Revenue
ER-2011-0028	Union Electric Co., d/b/a Ameren Missouri	Weather Variables, Revenue
GR-2010-0363	Union Electric Co., d/b/a Ameren Missouri	Weather Variables
ER-2010-0356	KCP&L Greater Missouri Operations Co.	Weather Variables
ER-2010-0355	Kansas City Power & Light Co.	Weather Variables, Revenue

Work Related Publication

Won, Seoung Joun, X. Henry Wang, and Henry E. Warren. "Climate normals and weather normalization for utility regulation." *Energy Economics* (2016).

Matthew R. Young

Educational and Employment Background and Credentials

I am employed as a Senior Utility Regulatory Auditor for the Missouri Public Service Commission (“Commission”). I earned a Bachelor of Liberal Arts Degree 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. I have been employed by the Commission as a Regulatory Auditor since July 2013.

As a Utility Regulatory Auditor, I perform rate audits and prepare miscellaneous filings for consideration by the Commission. In addition, I review 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 in which I have participated and the scope of my contributions are listed below:

Case/Tracking Number	Company Name	Scope of Issues	Testified at Hearing
GO-2021-0030 GO-2021-0031	Spire – East and Spire – West	ISRS Rate Base	
SA-2021-0017	Missouri American Water Company	Sale of Assets	Yes
GA-2021-0010	Spire – West	Costs to Expand Distribution System	
WR-2020-0264	Raytown Water Company	Tank Painting and Tower Maintenance, Taxes, Leases, Capitalized Depreciation	
GO-2020-0229 GO-2020-0230	Spire – East and Spire – West	ISRS Rate Base	
GA-2020-0105	Spire – West	Costs to Expand Distribution System	
WA-2019-0366 SA-2019-0367	Missouri American Water Company	Sale of Assets, Rate Base	

cont'd Matthew R. Young

Case/Tracking Number	Company Name	Scope of Issues	Testified at Hearing
WA-2019-0364 SA-2019-0365	Missouri American Water Company	Sale of Assets, Rate Base	
GO-2019-0356 GO-2019-0357	Spire – East and Spire – West	Overhead Costs in Rate Base, Reconciliation	Yes
ER-2019-0335	Ameren Missouri	Incentive Compensation, Fuel Inventory	
WO-2019-0184	Missouri American Water Company	ISRS Rate Base	
SA-2019-0161	United Services Inc.	Application for Certificate, Rate Base	
ER-2018-0145 ER-2018-0146	Kansas City Power & Light & KCP&L Greater Missouri Operations	Fuel Prices & Inventories, Purchased Power Expense, Pensions, OPEBs, SERP, Outside Services	
WM-2018-0104	Missouri American Water Company	Rate Base	
WM-2018-0023	Liberty Utilities	Sale of Assets, Rate Base	
WR-2017-0343	Gascony Water Company	Rate Base	Yes
GR-2017-0215 GR-2017-0216	Laclede Gas Company & Missouri Gas Energy	Pensions, OPEBs, SERP, Incentive Compensation, Equity Compensation, Severance Costs	Yes
WR-2017-0139	Stockton Hills Water Company	Revenue, Expenses, Rate Base	

cont'd Matthew R. Young

Case/Tracking Number	Company Name	Scope of Issues	Testified at Hearing
ER-2016-0285	Kansas City Power & Light	Forfeited Discounts, Bad Debt Expense, Customer Growth, Cash Working Capital, Payroll and Payroll Related Costs, Incentive Compensation, Rate Case Expense, Renewable Energy Standards Cost Recovery, Property Taxes	Yes
SR-2016-0202	Raccoon Creek Utility Operating Company	Rate Base	
ER-2016-0156	KCP&L Greater Missouri Operations	Payroll, Payroll Benefits, Payroll Taxes, Incentive Compensation, Injuries and Damages, Insurance Expense, Property Tax Expense, Rate Case Expense	
SR-2016-0112	Cannon Home Association	Revenues and Expenses, Rate Base	
WR-2016-0109 SR-2016-0110	Roy-L Utilities	Revenues and Expenses, Rate Base	
WO-2016-0098	Missouri American Water Company	ISRS Revenues	
WR-2015-0246	Raytown Water Company	Revenues and Expenses, Rate Base	
SC-2015-0152	Central Rivers Wastewater Utility	Verification of amounts identified in Complaint	
WR-2015-0104	Spokane Highlands Water Company	Revenues and Expenses, Rate Base	
GR-2015-0026	Laclede Gas Company	Plant Additions and Retirements, Contributions in Aid of Construction	
GR-2015-0025	Missouri Gas Energy	Plant Additions and Retirements, Contributions in Aid of Construction	

cont'd Matthew R. Young

Case/Tracking Number	Company Name	Scope of Issues	Testified at Hearing
WR-2015-0020	Gascony Water Company	Revenues and Expenses, Rate Base	
SM-2015-0014	Raccoon Creek Utility Operating Company	Sale of Assets, Rate Base, Acquisition Premium	
ER-2014-0370	Kansas City Power & Light	Injuries & Damages, Insurance, Payroll, Payroll Benefits, Payroll Taxes, Property Taxes, Rate Case Expense	Yes
SR-2014-0247	Central Rivers Wastewater Utility	Revenues and Expenses, Rate Base, Affiliated Transactions	
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, Contributions in Aid of Construction	
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 Utility	Application for Certificate, Revenue and Expenses, Plant in Service, Depreciation Reserve. Other Rate Base Items	