

**MISSOURI PUBLIC SERVICE COMMISSION**

**STAFF REPORT  
COST OF SERVICE**

**APPENDIX 1  
Staff Credentials**

**THE EMPIRE DISTRICT ELECTRIC COMPANY**

**FILE NO. ER-2011-0004**

*Jefferson City, Missouri  
February 2011*

# APPENDIX 1

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# **SHANA ATKINSON**

## **Educational and Employment Background and Credentials**

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

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

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

I have developed rate of return recommendations for numerous small water and sewer rate cases and have assisted as needed in small water and sewer certificate cases.

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
04/23/2010	ER-2010-0130	Empire District Electric Company	Surrebuttal	Rate of Return Capital Structure
04/02/2010	ER-2010-0130	Empire District Electric Company	Rebuttal	Rate of Return Capital Structure
02/26/2010	ER-2010-0130	Empire District Electric Company	Direct	Rate of Return Capital Structure
01/13/2010	WR-2010-0111	Lake Region Water & Sewer Company	Direct	Rate of Return Capital Structure
01/13/2010	SR-2010-0110	Lake Region Water & Sewer Company	Direct	Rate of Return Capital Structure
10/20/2009	GR-2009-0434	Empire District Gas Company	Direct	Rate of Return Capital Structure

SUMMARY  
OF  
MATTHEW J. BARNES  
CASE PARTICIPATION

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
09/08/2004	Merger with TXU Gas	GM20040607	Staff Recommendation	Atmos Energy Corporation
10/15/2004	Rate of Return	TC20021076	Supplemental Direct	BPS Telephone Company
06/28/2005	Finance *	EF20050387	Staff Recommendation	Kansas City Power and Light Company
06/28/2005	Finance *	EF20050388	Staff Recommendation	Kansas City Power and Light Company
08/31/2005	Finance *	EF20050498	Staff Recommendation	Kansas City Power and Light Company
11/15/2005	Spin-off of landline operations	IO20060086	Rebuttal	Sprint Nextel Corporation
03/08/2006	Spin-off of landline operations	TM20060272	Rebuttal	Alltel Missouri, Inc.
08/08/2006	Rate of Return	ER20060314	Direct	Kansas City Power & Light Company
09/08/2006	Rate of Return	ER20060314	Rebuttal	Kansas City Power & Light Company
09/13/2006	Rate of Return	GR20060387	Direct	Atmos Energy Corporation

SUMMARY  
OF  
MATTHEW J. BARNES  
CASE PARTICIPATION

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
10/06/2006	Rate of Return	ER20060314	Surrebuttal	Kansas City Power & Light Company
11/07/2006	Rate of Return	ER20060314	True-Up Direct	Kansas City Power & Light Company
11/13/2006	Rate of Return	GR20060387	Rebuttal	Atmos Energy Corporation
11/23/2006	Rate of Return	GR20060387	Surrebuttal	Atmos Energy Corporation
12/01/2006	Rate of Return	WR20060425	Direct	Algonquin Water Resources of Missouri LLC
12/28/2006	Rate of Return	WR20060425	Rebuttal	Algonquin Water Resources of Missouri LLC
01/12/2007	Rate of Return	WR20060425	Surrebuttal	Algonquin Water Resources of Missouri LLC
02/07/2007	Finance *	GF20070220	Staff Recommendation	Laclede Gas Company
05/04/2007	Rate of Return	GR20070208	Direct	Laclede Gas Company
07/24/2007	Rate of Return	ER20070291	Direct	Kansas City Power and Light Company

SUMMARY  
OF  
MATTHEW J. BARNES  
CASE PARTICIPATION

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
08/30/2007	Rate of Return	ER20070291	Rebuttal	Kansas City Power and Light Company
09/20/2007	Rate of Return	ER20070291	Surrebuttal	Kansas City Power and Light Company
11/02/2007	Rate of Return	ER20070291	True-up Direct	Kansas City Power and Light Company
02/01/2008	Finance *	EF20080214	Staff Recommendation	Kansas City Power and Light Company
02/22/2008	Rate of Return	ER20080093	Staff Report	The Empire District Electric Company
04/04/2008	Rate of Return	ER20080093	Rebuttal Testimony	The Empire District Electric Company
04/25/2008	Rate of Return	ER20080093	Surrebuttal Testimony	The Empire District Electric Company
08/18/2008	Rate of Return	WR20080311	Staff Report	Missouri-American Water Company
09/30/2008	Rate of Return	WR20080311	Rebuttal Testimony	Missouri-American Water Company
10/16/2008	Rate of Return	WR2008031	Surrebuttal Testimony	Missouri-American Water Company

SUMMARY  
OF  
MATTHEW J. BARNES  
CASE PARTICIPATION

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
02/26/2010	Fuel Adjustment Clause	ER20100130	Staff Report	The Empire District Electric Company
04/02/2010	Fuel Adjustment Clause	ER20100130	Rebuttal Testimony	The Empire District Electric Company
04/23/2010	Fuel Adjustment Clause	ER20100130	Surrebuttal Testimony	The Empire District Electric Company

\* The Finance issue involves Staff approval for a utility company to issue debt securities and/or common stock. This includes analyzing a utility company's key credit metric ratios to determine if the issuances will have a detrimental effect on their current credit rating. The key credit metric ratios that Staff analyzes include Total Debt to Total Capital, Funds Flow From Operations as a percent of Total Debt, and Funds Flow From Operations to Interest Coverage.

## **ALAN BAX**

### **Educational and Employment Background and Credentials**

I graduated from the University of Missouri - Columbia with a Bachelor of Science degree in Electrical Engineering in December 1995. Concurrent with my studies, I was employed as an Engineering Assistant in the Energy Management Department of the University of Missouri - Columbia from the Fall of 1992 through the Fall of 1995. Prior to this, I completed a tour of duty in the United States Navy, completing a course of study at the Navy Nuclear Power School and a Navy Nuclear Propulsion Plant. Following my graduation from the University of Missouri - Columbia, I was employed by The Empire District Electric Company (Empire or Company) as a Staff Engineer until August 1999, at which time I began my employment with the Staff of the Missouri Public Service Commission (Staff). I am a member of the Institute of Electrical/Electronic Engineers (IEEE).



TESTIMONY AND REPORTS  
BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION

BY ALAN J. BAX

<u>COMPANY</u>	<u>CASE NUMBER</u>
Aquila Networks – MPS	ER-2004-0034
Union Electric Company d/b/a AmerenUE	EO-2004-0108
Empire District Electric Company	ER-2002-0424
Kansas City Power and Light	EA-2003-0135
Union Electric Company d/b/a AmerenUE	EO-2003-0271
Aquila Networks – MPS	EO-2004-0603
Union Electric Company d/b/a AmerenUE	EC-2002-0117
Three Rivers and Gascosage Electric Coops	EO-2005-0122
Union Electric Company d/b/a AmerenUE	EC-2002-1
Empire District Electric Company	ER-2001-299
Aquila Networks – MPS	EA-2003-0370
Union Electric Company d/b/a AmerenUE	EW-2004-0583
Union Electric Company d/b/a AmerenUE	EO-2005-0369
Trigen Kansas City	HA-2006-0294
Union Electric Company d/b/a AmerenUE	EC-2005-0352
Missouri Public Service	ER-2001-672
Aquila Networks – MPS	EO-2003-0543
Kansas City Power and Light	ER-2006-0314
Macon Electric Coop	EO-2005-0076
Aquila Networks – MPS	EO-2006-0244
Union Electric Company d/b/a AmerenUE	EO-2003-0271
Union Electric Company d/b/a AmerenUE	EC-2004-0556
Union Electric Company d/b/a AmerenUE	EC-2004-0598
Empire District Electric Company	ER-2004-0570
Union Electric Company d/b/a AmerenUE	EC-2005-0110
Union Electric Company d/b/a AmerenUE	EC-2005-0177
Union Electric Company d/b/a AmerenUE	EC-2005-0313
Empire District Electric Company	EO-2005-0275
Aquila Networks – MPS	EO-2005-0270
Union Electric Company d/b/a AmerenUE	EO-2006-0145
Empire District Electric Company	ER-2006-0315
Aquila Networks – MPS	ER-2005-0436
Union Electric Company d/b/a AmerenUE	EO-2006-0096
Union Electric Company d/b/a AmerenUE	EO-2008-0031
Empire District Electric Company	ER-2008-0093
Missouri Rural Electric Cooperative	EO-2008-0332
Grundy Electric Cooperative	EO-2008-0414

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Osage Valley Electric Cooperative	EO-2009-0315
Union Electric Company d/b/a AmerenUE	EO-2008-0310
Aquila Networks – MPS	EA-2008-0279
West Central Electric Cooperative	EO-2008-0339
Empire District Electric Company	EO-2009-0233
Union Electric Company d/b/a/ AmerenUE	EO-2009-0272
Empire District Electric Company	EO-2009-0181
Union Electric Company d/b/a AmerenUE	ER-2008-0318
Kansas City Power and Light	ER-2009-0089
Kansas City Power and Light – GMO	ER-2009-0090
Union Electric Company d/b/a AmerenUE	ER-2010-0036
Empire District Electric Company	ER-2010-0130
Laclede Electric Cooperative	EO-2010-0125
Union Electric Company d/b/a AmerenUE	EC-2010-0364
Union Electric Company d/b/a AmerenUE	ER-2011-0052
Kansas City Power and Light	ER-2010-0355
Kansas City Power and Light – GMO	EO-2011-0137
Kansas City Power and Light – GMO	ER-2010-0356
Ameren Missouri	ER-2011-0028
Empire District Electric Company	ER-2011-0004

## **Leon C. Bender**

### **Education and Employment Background and Credentials**

I received a Bachelor of Science degree in Mechanical Engineering in August 1978 from Texas Tech University. I became employed by Southwestern Public Service Company (SPS) as a power generation plant design engineer in September 1978. While employed by SPS, I was lead engineer on many projects involving design and construction of new power generating stations and the upgrading of their older plants. In 1983, I became a registered Professional Engineer in the state of Texas. In 1986, I transferred to SPS's newly formed subsidiary company, Utility Engineering Corporation, and was responsible for various projects at various other clients' power generation plants. In June 1990, I accepted employment as a systems engineer with Entergy Operations, Inc. at the nuclear powered generating station, Arkansas Nuclear One. In December 1995, I joined the Missouri Public Service Commission (Commission). While employed by the Commission I have been responsible for determining variable fuel and purchased power cost using the production cost fuel model in numerous cases. In June 2008, I accepted employment with Kiewit Power Engineers but returned to the Commission in October 2008 where I now work in the Energy Resource Analysis section.

## List of Previously Filed Testimony for Leon Bender

1.	ER-2011-0028	Union Electric Company d/b/a AmerenMissouri	Rate Case
2.	ER-2011-0095	The Empire District Electric Company	FAC
3.	ER-2011-0018	Union Electric Company d/b/a AmerenUE	FAC
4.	HT-2010-0288	Kansas City Power & Light Company\GMO	QCA
5.	ER-2010-0275	The Empire District Electric Company	FAC
6.	ER-2010-0264	Union Electric Company d/b/a AmerenUE	FAC
7.	ER-2010-0130	The Empire District Electric Company	Rate Case
8.	ER-2010-0105	The Empire District Electric Company	FAC
9.	EO-2011-0066	The Empire District Electric Company	IRP
10.	EO-2010-0255	Union Electric Company d/b/a AmerenUE	FAC Prudence Review
11.	EO-2010-0167	Kansas City Power & Light Company\GMO	FAC Prudence Review
12.	EO-2010-0167	Kansas City Power & Light Company	FAC Prudence Review
13.	EO-2010-0084	The Empire District Electric Company	FAC Prudence Review
14.	EO-2008-0915	Kansas City Power & Light Company\GMO	FAC
15.	EO-2008-0415	Kansas City Power & Light Company\GMO	FAC
16.	EE-2009-0237	Kansas City Power & Light Company\GMO	IRP
17.	EE-2008-0034	Kansas City Power & Light Company	IRP
18.	ER-2008-0093	The Empire District Electric Company	Rate Case\Fuel Expense
19.	ER-2008-089	Kansas City Power & Light Company	Rate Case\Fuel Expense
20.	ER-2007-0291	Kansas City Power & Light Company	Rate Case\Fuel Expense
21.	ER-2007-0004	Aquila, Inc.	Rate Case\Fuel Expense
22.	ER-2007-0002	Union Electric Company d/b/a AmerenUE	Rate Case\Fuel Expense
23.	ER-2006-0314	Kansas City Power & Light Company	Rate Case\Fuel Expense
24.	EA-2006-0309	Aquila, Inc.	Rate Case\Fuel Expense
25.	ER-2005-0436	Aquila, Inc.	Rate Case\Fuel Expense
26.	ER-2004-0570	The Empire District Electric Company	Rate Case\Fuel Expense
27.	ER-2004-0034	Aquila, Inc.	Rate Case\Fuel Expense
28.	EC-2002-0001	Union Electric Company d/b/a AmerenUE	Complaint Case\Fuel Expense
29.	ER-2001-0299	The Empire District Electric Company	Rate Case\Fuel Expense
30.	EM-97-0515	Kansas City Power & Light Company	Merger Case\Fuel Expense
31.	ER-97-0394	Utilicorp United, Inc.	Rate Case\Fuel Expense
32.	EC-97-0362	Utilicorp United, Inc.	Complaint Case\Fuel Expense

## WALT CECIL

### PRESENT POSITION:

I am a Regulatory Economist III in the Economic Analysis Section of the Energy Department, Utility Operations Division.

### EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:

I hold a B.A. in business administration from Baylor University and a M.A. in economics from the University of Kansas. I joined the Commission's Telecommunications Department Staff in 1999 and was assigned to the Energy Department in June 2008.

### Cases in which Testimony was Filed and/or Cross Examination was Stood

#### Issues

#### Case No.

ER-2011-0028	Ameren Missouri; Weather Normalization of Usage (Sales), 365-days Adjustment
Er-2010-0355	KCP&L; Weather Normalization of Usage (Sales), 365-days Adjustment, Weather Normalization of Net System Input
ER-2010-0356	KCP&L d/b/a Greater Missouri Operating Company; Weather Normalization of Usage (Sales), 365-days Adjustment, Weather Normalization of Net System Input
ER-2010-0130	Empire District Electric Company; Weather Normalization of Usage (Sales), 365-Days Adjustment, Weather Normalization of Net System Input
ER-2010-0036	Union Electric Company d/b/a AmerenUE; Weather Normalization of Usage (Sales)
ER-2009-0090	KCP&L d/b/a Greater Missouri Operating Company; Weather Normalization of Sales and Rate Design
ER-2009-0089	KCP&L; Weather Normalization of Sales
TX-2008-0090	In the Matter of a Proposed Rulemaking to Amend 4 CSR 240-33.0160, Customer Proprietary Network Information

CO-2006-0464	Eligible Telecommunications Carrier Designation
IO-2006-0551	In the Matter of Embarq Missouri, Inc., for Competitive Classification under Section 392.245.5, RSMo 2005
TO-2005-0308	Recommendation Concerning the Surcharge for Deaf Relay Service and Equipment Distribution Program Fund
TO-2005-0035	Directory Assistance
TO-2004-0207	Geographic Market Definition
TO-2002-227	Term Discounts
TO-2002-222	Arbitration Issues 9, 13, 15, 16, 17, 19, 20, 21, 23, 24, 26, 29, 30, 33, 48, 49, 50
TT-2002-108 and TT-2002-130	Tariff Winback Provisions; Multi-Year Contracts—Consolidated Cases
TO-2001-455	Physical Network Interconnection Issues; Inter-Carrier Compensation; Operations Support Services
TO-2001-347	Geographic Deaveraging
TO-2000-374	NPA Relief Plan for the 314 and 816 Area Codes

## **David W. Elliott**

### **Educational Background and work Experience:**

I am employed by the Missouri Public Service Commission (Commission) as a Utility Engineering Specialist III in the Energy Department of the Utility Operations Division.

I graduated from Iowa State University with a Bachelor of Science degree in Mechanical Engineering in May 1975. I was employed by Iowa-Illinois Gas and Electric Company (IIGE) as an engineer from July 1975 to May 1993. While at IIGE, I worked at Riverside Generating Station, first as an assistant to the maintenance engineer, and then as an engineer responsible for monitoring station performance. In 1982, I transferred to the Mechanical Design Division of the Engineering Department where I was an engineer responsible for various projects at IIGE's power plants. In September 1993, I began my employment with the Commission. While employed by The Commission I have been responsible for running a production cost model to determine variable fuel costs for generating units, and conducting engineering construction audits for construction of new generating units and power plant equipment.

### **List of Previous Testimony Filed of David W. Elliott:**

- 1) ER-94-163, St. Joseph Light & Power Co.
- 2) HR-94-177, St. Joseph Light & Power Co.
- 3) ER-94-174, The Empire District Electric Co.
- 4) ER-95-279, The Empire District Electric Co.
- 5) EM-96-149, Union Electric Co.
- 6) ER-99-247, St. Joseph Light & Power Co.
- 7) EM-2000-369, UtiliCorp United, Inc. and The Empire District Electric Co.
- 8) ER-2001-299, The Empire District Electric Co.
- 9) ER-2001-672, Utilicorp United, Inc.
- 10) ER-2002-424, The Empire District Electric Co.
- 11) ER-2004-0034, Aquila, Inc.
- 12) ER-2004-0570, The Empire District Electric Co.
- 13) HM-2004-0618, Trigen-Kansas City Energy Corp. and Thermal North America, Inc.
- 14) ER-2005-0436, Aquila, Inc.
- 15) HR-2005-0450, Aquila, Inc.
- 16) ER-2006-0314, Kansas City Power & Light Co.

- 17) ER-2006-0315, The Empire District Electric Co.
- 18) ER-2007-0004, Aquila, Inc.
- 19) ER-2007-0291, Kansas City Power & Light Co.
- 20) ER-2008-0093, The Empire District Electric Co
- 21) ER-2009-0090, KCPL Greater Missouri Operations Co.
- 22) HR-2009-0092, KCPL Greater Missouri Operations Co.
- 23) ER-2010-0036, Union Electric Co. d/b/a AmerenUE
- 24) ER-2010-0355, Kansas City Power & Light Co.
- 25) ER-2010-0356, KCPL Greater Missouri Operations Co.
- 26) ER-2011-0028, Union Electric Co. d/b/a AmerenMissouri



## **Keith D. Foster**

### **Educational and Employment Background and Credentials**

I am currently employed as a Utility Regulatory Auditor III for the Missouri Public Service Commission (Commission) within the Auditing Department. I was employed by the Commission in January 2008. After a 27-year career in the Information Systems (IS) industry, I returned to college and earned a Bachelor of Science degree in Business Administration, major in Accounting from Columbia College. I graduated summa cum laude in October 2007.

Most recently, I was employed by IBM as a Project Manager from March 1991 to December 1998 and as a Project Executive from January 1999 until April 2002. In my capacity as Project Executive, I managed the development and implementation of welfare reform and other system enhancements, ongoing operations and maintenance activities, warranty support, application help desk, and system turnover for the Missouri Automated Child Support System (MACSS), a statewide integrated financial and case management system. I managed all budget, revenue, and profit objectives; developed and maintained detailed spreadsheets to prepare project budgets and revenue projections, to track and manage project costs and revenue daily, and to reconcile with corporate accounting.

I am a member of the Institute of Internal Auditors (IIA) as well as the Project Management Institute (PMI) including the local chapters. I am currently a board member of the Mid-Missouri PMI chapter, serving as Vice-President of Financial Affairs. In addition, I am a PMI-certified Project Management Professional (PMP), a credential I have held since January 2000.

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

## **Keith D. Foster**

and written testimony. For cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Other cases I have been assigned are listed below:

<b>Case/Tracking Number</b>	<b>Company Name - Issue</b>
QW-2008-0010	<b>Tri-States Utility, Inc.</b> - Property Taxes; Fuel & Electricity Expense; Telephone Expense; Rent Expense; Plant in Service; Depreciation Schedule, Reserve, Rates, and Expense; Transportation Expense; Chemicals Expense; Waste Disposal; Insurance Expense; Contractual Services; Bad Debt Expense; Miscellaneous Expenses
WR-2008-0311	<b>Missouri-American Water Company</b> - Advertising & Promotional Items; Dues and Donations; Cash Working Capital; Plant in Service; Depreciation Expense; Depreciation Reserve; Franchise Tax; Property Taxes; Fuel & Electricity Expense; Telephone Expense; Postage Expense; Purchased Water; Prepayments; Materials & Supplies; Customer Advances; Contributions in Aid of Construction (CIAC)
WR-2009-0098	<b>Raytown Water Company</b> - Materials & Supplies; Prepayments; Customer Deposits; Revenues; Insurance Expense; Utilities Expense; Directors Fees; Office Supplies Expense; Postage Expense; Laboratory Fees; Transportation Expenses; Rate Case Expense; Regulatory Commission Expense
GO-2009-0302	<b>Missouri Gas Energy</b> - Infrastructure Service Replacement Surcharge (ISRS)
SA-2009-0319	<b>Mid-MO Sanitation, LLC</b> – Certificate Case; All Revenue and Expenses; Plant in Service; Depreciation Reserve; Other Rate Base Items
GR-2009-0355	<b>Missouri Gas Energy</b> – Payroll, Payroll Taxes, 401(k), and Other Employee Benefit Costs; Incentive Compensation and Bonuses; Medical and Dental Expense; Bad Debt Expense; Rate Case Expense; Pension Expense; FAS106/OPEBs; Prepaid Pension Asset (PPA); Franchise Tax Expense; Income Tax Expense
SR-2010-0095	<b>Mid-MO Sanitation, LLC</b> – Full Audit of All Revenue and Expenses; Plant in Service; Depreciation Reserve; Other Rate Base Items
ER-2010-0130	<b>Empire District Electric</b> – Fuel and Purchased Power; Fuel Inventories; Gas Stored Underground; Off-System

**Keith D. Foster**

	Sales; Transmission Revenue; Payroll, Payroll Taxes, and 401(k) Benefit Costs; Incentive Compensation; Maintenance Normalization Adjustments
WR-2010-0304	<b>Raytown Water Company</b> – Revenues; Rate Case Expense; Regulatory Commission Expense; Utilities Expense; Purchased Water; Insurance Expense; Laboratory Fees; Communication Expense; Transportation Expense
GO-2011-0003	<b>Missouri Gas Energy</b> - Infrastructure Service Replacement Surcharge (ISRS)

## **Paul R. Harrison**

### **Education, Background and Case Participation**

I am a Utility Regulatory Auditor IV with the Missouri Public Service Commission (PSC or Commission). I have performed duties as a Utility Regulatory Auditor within the Auditing Department at the Commission since January 18, 2000. I have also been responsible for the supervision of other Audit Department employees in rate cases and other regulatory proceedings before the Commission.

I graduated from Park College, Kansas City, Missouri, where I earned Bachelor of Science degrees in both Accounting and Management with Magna Cum Laude honors in July 1995. I also earned an Associate degree in Missile Maintenance Technology from the Community College of the Air Force in June 1990.

Prior to coming to work at the Commission, I was the manager for Tool Warehouse Inc. for four and one-half years. As the manager, I managed; supervised, coordinated and scheduled daily activities of personal assigned to the Tool Warehouse. In addition, I created and maintained corporate monthly budgets; performed monthly inventory and generated inventory loss reports to corporate headquarters. I was responsible for the daily sales volume and ordered all merchandise, (\$2.5million), for the tool warehouse in accordance with Tool Warehouse policy and procedures.

Prior to being the manager of the Tool Warehouse Inc, I was in the United States Air Force (USAF) for twenty-three years. During my career in the USAF, I was assigned many different duty positions with various levels of responsibility. I retired from active duty on May 1, 1994 as Superintendent of the 321st Strategic Missile Wing Missile Mechanical Flight. In

that capacity, I supervised 95 missile maintenance technicians and managed assets valued in excess of \$50 million.

My duties at the Commission include performing audits of the books and records of regulated public utilities under the jurisdiction of the MoPSC, in conjunction with other Commission Staff (Staff) members. In this capacity, I am required to prepare testimony and serve as a Staff expert witness on rate cases concerning the ratemaking philosophy and methodology of issues that I am assigned.

I have acquired general knowledge of these topics through my experience and analyses in prior rate cases before this Commission. I have also acquired knowledge of these topics through review of Staff work papers for prior rate cases brought before this Commission. I have reviewed prior Commission decisions with regard to these areas. I have reviewed the Company's testimony, annual reports, work papers and responses to Staff's data requests addressing these topics. In addition, my college coursework included accounting and auditing classes. Since commencing employment with the Commission in January 2000, I have attended various in house training seminars and National Association of Regulatory Utility Commission (NARUC) conferences. I have participated in approximately twenty-five formal rate case proceedings. I have also participated in and supervised the work on a number of informal rate proceedings. As a senior auditor and the Lead Auditor on a number of cases, I have participated in the supervision and instruction of new accountants and auditors within the Utility Services Division.

The Schedule below lists the rate cases in which I filed testimony, the issues that I have successfully accomplished and the small informal rate cases that I have completed.

**CASE PROCEEDING/PARTICIPATION**

**PAUL R. HARRISON**

COMPANY	CASE NO.	TESTIMONY/ISSUES
<b>SUMMARY OF FORMAL CASES</b>		
KCPL-GMO MPS & L&P Electric	ER-2010-0356	<b>January 2010</b> <b>Surrebuttal Testimony-</b> Advanced Coal Credits ITC; KC Earnings Tax
Kansas City Power & Light (KCPL)	ER-2010-0355	<b>January 2010</b> <b>Surrebuttal Testimony-</b> Advanced Coal Credits ITC; KC Earnings
Kansas City Power & Light (KCPL)	ER-2010-0355	<b>December 2010</b> <b>Rebuttal Testimony-</b> Regulatory Plan Amortization Impact on Income Taxes
KCPL-GMO MPS & L&P Electric	ER-2010-0356	<b>November 2010</b> <b>Cost of Service Report-</b> Pensions & OPEBS; Current & Deferred Income Taxes; Advanced Coal Credits ITC; KC Earnings Tax and Regulatory Plan Amortization Impact on Income Taxes
Kansas City Power & Light (KCPL)	ER-2010-0355	<b>November 2010</b> <b>Cost of Service Report-</b> Pensions & OPEBS; Current & Deferred Income Taxes; Advanced Coal Credits ITC; KC Earnings Tax and Regulatory Plan Amortization Impact on Income Taxes
The Empire District Electric Company	ER-2010-0130	<b>April 2010</b>  <b>Surrebuttal Testimony</b> – Bad Debt Expense; Infrastructure Rule Expense; State Income Tax Flow Through Prior to 1994 – Tax Timing Differences  <b>Lead Auditor</b>
The Empire District Electric Company	ER-2010-0130	<b>April 2010</b>  <b>Rebuttal Testimony</b> – State Income Tax Flow-Through Prior to 1994 – Tax Timing Differences  <b>Lead Auditor</b>

COMPANY	CASE NO.	TESTIMONY/ISSUES
The Empire District Electric Company	ER-2010-0130	<p align="center"><b>February 2010</b></p> <p><b>Cost of Service Report-</b> Allocations; Pensions &amp; OPEBS; DSM Program; Amortization Rate Base &amp; Expense; Revenues; Bad Debt; Banking Fees; Infrastructure &amp; Tree Trimming Expense; Employee Benefits; Lease Expense; O&amp;M Expenses New Plant; Carrying Cost New Plant; Current Income &amp; Deferred Taxes.</p> <p><b>Lead Auditor</b></p>
The Empire District Gas Company	<b>GR-2009-0434</b>	<p align="center"><b>October 2009</b></p> <p><b>Cost of Service Report-</b> Allocations/Rents; Right-of-Way Clearing; AAO-MGP Costs; Franchise Fees; Reconciliation; Current Income &amp; Deferred Taxes.</p> <p><b>Lead Auditor</b></p>
Kansas City Power & Light (KCPL)	<b>ER-2009-0089</b>	<p align="center"><b>April 2009</b></p> <p><b>Surrebuttal-</b> Non-Talent Assessment Severance Costs</p> <p><b>True-Up - Pensions &amp; OPEBS; Current Income &amp; Deferred Taxes</b></p>
KCPL-GMO MPS & L&P Electric	<b>ER-2009-0090</b>	<p align="center"><b>April 2009</b></p> <p><b>Surrebuttal-</b>Cost of Removal-Income Taxes, Regulatory Asset Amortization.</p> <p><b>True-Up - Pensions &amp; OPEBS; Income &amp; Deferred Taxes</b></p> <p><b>Lead Auditor</b></p>
Kansas City Power & Light (KCPL)	<b>ER-2009-0089</b>	<p align="center"><b>March 2009</b></p> <p><b>Cost of Service Report-</b> Pensions &amp; OPEBS; Non-Talent Assessment Severance Costs; Officer Expenses; Meals &amp; Entertainment Expense; Employee Relocation Expense; Lobbying Expense; Lease Expenses; Non-Operating Cost Adjustment; Income &amp; Deferred Taxes</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
KCPL-GMO MPS & L&P Electric	<b>ER-2009-0090</b>	<p style="text-align: center;"><b>March 2009</b></p> <p><b>Cost of Service Report-</b> Pensions &amp; OPEBS; Miscellaneous Adjustments; SJLP Merger Transition Costs; Employee Relocation Expense; Lease Expenses; Income &amp; Deferred Taxes</p> <p><b>Lead Auditor</b></p>
KCPL-GMO L&P Steam	<b>HR-2009-0092</b>	<p style="text-align: center;"><b>March 2009</b></p> <p><b>Cost of Service Report-</b> Pensions &amp; OPEBS; Miscellaneous Adjustments; Income &amp; Deferred Taxes</p> <p><b>Lead Auditor</b></p>
Missouri American Water Company	<b>WR-2008-0311</b>	<p style="text-align: center;"><b>October 2008</b></p> <p><b>Surrebuttal-</b> Belleville Lab Allocations; Compensation for Services MAWC Provided to AWR</p> <p><b>Litigated- Corporate Allocations</b></p> <p><b>True-Up - Corporate Allocations; Income &amp; Deferred Taxes</b></p> <p><b>Lead Auditor</b></p>
Missouri American Water Company	<b>WR-2008-0311</b>	<p style="text-align: center;"><b>August 2008</b></p> <p><b>Cost of Service Report-</b> Case Reconciliation; Corporate Allocations &amp; Expenses; Belleville Lab Allocations; Compensation for Services MAWC Provided to AWR; Income &amp; Deferred Taxes</p> <p><b>Lead Auditor</b></p>
Laclede Gas Company		<p style="text-align: center;"><b>In Progress</b></p> <p>Investigation of Affiliated Transactions, Corporate Allocations &amp; Appropriate Time Charges Between Laclede's Regulated &amp; Unregulated Subsidiaries</p>



COMPANY	CASE NO.	TESTIMONY/ISSUES
Missouri Gas Utility	<b>GR-2008-0060</b>	<p align="center"><b>February 2008</b></p> <p><b>Cost of Service Report-</b> Revenue Requirement Run (EMS) Merger &amp; Acquisition Costs (Start-Up Costs); Corporate Allocations; Income &amp; Deferred Taxes</p> <p><b>Lead Auditor</b></p>
Missouri Gas Energy	<b>GU-2007-0480</b>	<p align="center"><b>July 2008</b></p> <p><b>Rebuttal-</b> AAO Manufactured Gas Plant</p> <p><b>Litigated-</b> Manufactured Gas Plant</p> <p><b>Lead Auditor</b></p>
Missouri Gas Energy	<b>GU-2007-0480</b>	<p align="center"><b>September 2007</b></p> <p><b>Memorandum</b> – AAO Manufactured Gas Plant</p> <p><b>Lead Auditor</b></p>
Laclede Gas Company	<b>GR-2007-0208</b>	<p align="center"><b>May 2007</b></p> <p><b>Direct</b> – Affiliated Operations; HVAC &amp; Home Sale Inspection; Injuries &amp; Damages; Insurance; 401 (k) Expenses; Pensions &amp; OPEBS; Non-Qualified Pension Plan Expenses; Current &amp; Deferred Income Taxes</p> <p><b>True-UP – Current &amp; Deferred Income Taxes</b></p>
Missouri Gas Energy	<b>GR-2006-0422</b>	<p align="center"><b>November 2006</b></p> <p><b>Rebuttal-</b> Environmental Response Fund, Manufactured Gas Plant</p> <p><b>Litigated-</b> Manufactured Gas Plant</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
Missouri Gas Energy	<b>GR-2006-0422</b>	<p style="text-align: center;"><b>October 2006</b></p> <p><b>Direct</b>– Revenues; Purchased Gas Adjustments; Bad Debt Expense; ECWR AAO Bad Debt; Rent; Pensions &amp; OPEBS; Income Taxes; Franchise Taxes; Manufactured Gas Plant, and Case Reconciliation</p> <p><b>Litigated- Emergency Cold Weather Rule</b></p> <p><b>True-Up - Revenues; Bad Debt Expense; Pensions &amp; OPEBS; Income Taxes</b></p>
Empire Electric Company	<b>ER-2006-0315</b>	<p style="text-align: center;"><b>July 2006</b></p> <p><b>Rebuttal-</b> Storm Damage Tracker</p>
Empire Electric Company	<b>ER-2006-0315</b>	<p style="text-align: center;"><b>June 2006</b></p> <p><b>Direct-</b> Tree Trimming Expense and Construction Over-Run Costs</p>
Missouri Pipeline & Missouri Gas Company LLC	<b>GC-2006-0378</b>	<p style="text-align: center;"><b>November 2006</b></p> <p>Plant in Service, Depreciation Reserve, Depreciation Expense, Transactions &amp; Acquisition Costs and Income Taxes</p>
New Florence Telephone	<b>TC-2006-0184</b>	<p style="text-align: center;"><b>October 2006</b></p> <p>Plant in Service; Depreciation Reserve; Depreciation Expense; Plant Overage; and Materials &amp; Supplies</p>
Cass County Telephone	<b>TC-2005-0357</b>	<p style="text-align: center;"><b>July 2006</b></p> <p>Plant in Service; Depreciation Reserve; Depreciation Expense; Plant Overage; Plant Held for Future Use and Missouri Universal Service Fund</p>
Cass County Telephone & New Florence Telephone Fraud Investigation Case	<b>TO-2005-0237</b>	<p style="text-align: center;"><b>May 2006</b></p> <p>Fraud Investigation case involving Cass County Telephone and New Florence Telephone</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
Missouri Gas Energy	<b>GR-2004-0209</b>	<p align="center"><b>June 2004</b></p> <p><b>Surrebuttal</b> - Revenues and Bad Debt Expense</p> <p><b>True-Up</b> - <b>Revenues; Bad Debt Expense; Income Taxes</b></p>
Missouri Gas Energy	<b>GR-2004-0209</b>	<p align="center"><b>May 2004</b></p> <p><b>Rebuttal</b> - Revenues; Bad Debt Expense; and Manufactured Gas Plant</p> <p><b>Litigated- Manufactured Gas Plant</b></p>
Missouri Gas Energy	<b>GR-2004-0209</b>	<p align="center"><b>April 2004</b></p> <p><b>Direct</b> – Revenues; Purchased Gas Adjustments; Bad Debt Expense; Medical Expense; Rents; and Income Taxes</p>
Union Electric Company d/b/a AmerenUE (Gas)	<b>GR-2003-0517</b>	<p align="center"><b>October 2003</b></p> <p><b>Direct</b> – Corporate Allocations; UEC Missouri Gas Allocations; CILCORP Allocations; Rent Expense; Maintenance of General Plant Expense; Lease Agreements; and Employee Relocation Expense</p>
Union Electric Company d/b/a AmerenUE	<b>EC-2002-1</b>	<p align="center"><b>June 2002</b></p> <p><b>Surrebuttal</b> - Coal Inventory; Venice Power Plant Fire; Tree Trimming Expense; and Automated Meter Reading Service</p>
Laclede Gas Company	<b>GR-2002-356</b>	<p align="center"><b>June 2002</b></p> <p><b>Direct</b> - Payroll; Payroll Taxes; 401k Pension Plan; Health Care Expenses; Pension Plan Trustee Fees; and Clearing Account:</p> <p><b>True- Up – Payroll; Payroll Taxes; and Clearing Accounts</b></p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
Union Electric Company d/b/a AmerenUE (2 <sup>nd</sup> period, 3 <sup>rd</sup> EARP)	EC-2002-1025	<p style="text-align: center;"><b>April 2002</b></p> <p><b>Direct</b> - Revenue Requirement Run; Plant in Service; Depreciation Reserve; Other Rate Base items; Venice Power Plant Fire expenditures; Tree Trimming Expense; and Coal Inventory</p>
<p>2<sup>nd</sup> Complaint Case, Union Electric Company d/b/a AmerenUE</p> <p>New Test Year ordered by the Commission.</p>	EC-2002-1	<p style="text-align: center;"><b>March 2002</b></p> <p><b>Direct</b> - Materials and Supplies; Prepayments; Fuel Inventory; Customer Advances for Construction; Customer Deposits; Plant in Service; Depreciation Reserve; Venice Power Plant Fire Expenditures; Tree-Trimming Expense; Automated Meter Reading Expense; Customer Deposit Interest Expense; Year 2000 Computer Modification Expense; Regulatory Advisor's Consulting Fees; and Property Taxes</p> <p><b>Deposition – April 11, 2002</b></p>
1 <sup>st</sup> Complaint Case, Union Electric Company d/b/a AmerenUE	EC-2002-1	<p style="text-align: center;"><b>July 2001</b></p> <p><b>Direct</b> - Materials and Supplies; Prepayments; Fuel Inventory; Customer Advances for Construction; Customer Deposits; Plant in Service; Depreciation Reserve; Power Plant Maintenance Expense; Tree-Trimming Expense; Automated Meter Reading Expense; Customer Deposit Interest Expense; Year 2000 Computer Modification Expense; Computer Software Expense; Regulatory Advisor's Consulting Fees; Board of Directors Advisor's Fees and Property Taxes.</p> <p><b>Deposition – November 27 2001</b></p>
Union Electric Company d/b/a AmerenUE (2 <sup>nd</sup> period, 2 <sup>nd</sup> EARP)	EC-2001-431	<p style="text-align: center;"><b>February 2001</b></p> <p>Coal Inventory</p>
Union Electric Company d/b/a AmerenUE (Gas)	GR-2000-512	<p style="text-align: center;"><b>August 2000</b></p> <p><b>Direct</b> - Cash Working Capital; Advertising Expense; Missouri PSC Assessment; Dues and Donations; Automated Meter Reading Expenses; Computer System Software Expenses (CSS); Computer System Software Expenses (Y2K); Computer System Software Expenses (EMPRV); Generation Strategy Project Expenses; Regulatory Advisor's Consulting fees and Board of Directors Advisor's fees.</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
<b>SUMMARY OF INFORMAL CASES</b>		
Missouri American Water Company & Roark Water Acquisition Case	WO-2011-0213 SO-2011-0214	<b>Memorandum--</b> Plant in Service; Depreciation Reserve; Other Rate Base Items including CIAC
Tri-State Water Company	WR-2011-0037	<b>In Progress</b>  Cost of Service; Rate Case Expense; Medical; Insurance; Communications Expense; Transportation Expense; Office Expense; Miscellaneous maintenance expenses; Rate Base and Income Taxes.  <b>Lead Auditor</b>
Raytown Water Company	<b>WR-2010-0304</b>	<b>In Progress</b>  Cost of Service; Affiliated Transactions; Tank Painting; Hydrant Maintenance; City Permit Fees; EIIRA Insurance Costs; I&D & Workers Comp; CIAC; Board of Directors Fees; DNR Fees; Education Expense; Software & IT Expenses; Office Expense & Lease Equipment; Franchise Taxes; Income & Deferred Taxes.  <b>Lead Auditor</b>
Noel Water Company	<b>WR-2009-0395</b>	<b>August 2009</b>  Cost of Service; All Revenues & Expenses related to Noel Water Company; Plant in Service; Depreciation Reserve & other Rate Base Items.  <b>Lead Auditor</b>
Tri-State Water Company	<b>WR-2009-0058</b>	<b>May 2008</b>  Cost of Service; Payroll; rent expense; miscellaneous maintenance expenses; Rate Base and Income Taxes.  <b>Lead Auditor</b>

COMPANY	CASE NO.	TESTIMONY/ISSUES
Big Island Water & Sewer	<b>WA-2006-0480</b> <b>SA-2006-0482</b>	<p style="text-align: center;"><b>January 2007</b></p> <b>Direct</b> - Certificate of Necessitate Application Case: Cost of Service; All Revenues & Expenses related to Big Island Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items.  <b>Lead Auditor</b>
Aqua Missouri Water and Sewer	<b>QS-2005-0008</b> <b>QW-2005-009</b> <b>QS-2005-0010</b> <b>QW-2005-0011</b>	<p style="text-align: center;"><b>October 2006</b></p> All Revenues & Expenses related to Aqua MO Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items.  <b>Lead Auditor</b>
Lake Region Water and Sewer Certificate Case	<b>WA-2005-0463</b>	<p style="text-align: center;"><b>October 2006</b></p> Certificate of Necessitate Application Case  <b>Lead Auditor</b>
Tri-State Utility Inc.	<b>WA-2006-0241</b>	<p style="text-align: center;"><b>May 2006</b></p> Certificate of Necessitate Application Case  <b>Lead Auditor</b>
Osage Water Company Environmental Utilities Missouri American Water	<b>WO-2005-0086</b>	<p style="text-align: center;"><b>February 2005</b></p> Rate Base; Cost of Service; Income Statement Items; Pre-Post Sale of OWC, Sale of EU Assets to MAWC
North Suburban Water & Sewer	<b>WF-2005-0164</b>	<p style="text-align: center;"><b>December 2004</b></p> Sale of All Stocks of Lake Region Water & Sewer to North Suburban Water & Sewer, Value of Rate Base Assets, Acquisition Premium  <b>Lead Auditor</b>

COMPANY	CASE NO.	TESTIMONY/ISSUES
Mill Creek Sewer	<b>SR-2005-0116</b>	<p style="text-align: center;"><b>December 2004</b></p> <p>Cost of Service; All Revenues &amp; Expenses related to Mill Creek Sewer; Plant in Service; Depreciation Reserve &amp; other Rate Base Items.</p> <p><b>Lead Auditor</b></p>
Roark Water and Sewer	<b>WR-2005-0153</b>  <b>SR-2005-0154</b>	<p style="text-align: center;"><b>September 2004</b></p> <p>Cost of Service; All Revenues &amp; Expenses related to Roark Water &amp; Sewer; Plant in Service; Depreciation Reserve &amp; other Rate Base Items.</p> <p><b>Lead Auditor</b></p>
Osage Water Company	<b>WT-2003-0583</b>  <b>SR-2003-0584</b>	<p style="text-align: center;"><b>December 2003</b></p> <p>Cost of Service; All Revenues &amp; Expenses related to Osage Water; Plant in Service; Depreciation Reserve &amp; other Rate Base Items</p>
<b>SUMMARY OF NON-CASE RELATED AUDITS</b>		
<p><b>January 2006</b> – Environmental Utilities and Osage Water Company Audit Concerning Provision of Service to Eagle Woods Subdivision and Disconnect Notice</p>		
<p><b>November 2004</b> - Internal Audit of Public Service Commission (PSC) Fixed Assets, Physical Inventory Control Process and Location of Assets</p>		

**CHARLES R. HYNEMAN**

**CASE PARTICIPATION**

<b>Date Filed</b>	<b>Case Name</b>	<b>Case Number</b>	<b>Issue</b>	<b>Exhibit</b>
2/22/11	Kansas City Power and Light Company-Greater Missouri Operations	ER-2010-0356	Iatan 1 and Iatan 2 and Common Plant Construction Audit and Prudence Review	Staff's Construction Audit And Prudence Review Of Iatan Construction Project For Costs Reported As Of October 30, 2010
2/22/11	Kansas City Power and Light Company	ER-2010-0355	Iatan 1 and Iatan 2 and Common Plant Construction Audit and Prudence Review	Staff's Construction Audit And Prudence Review Of Iatan Construction Project For Costs Reported As Of October 30, 2010
11/3/10	Kansas City Power and Light Company-Greater Missouri Operations	ER-2010-0356	Iatan 1 and Iatan 2 and Common Plant Construction Audit and Prudence Review	Staff's Construction Audit And Prudence Review Of Iatan Construction Project For Costs Reported As Of June 30, 2010
11/3/10	Kansas City Power and Light Company	ER-2010-0355	Iatan 1 and Iatan 2 and Common Plant Construction Audit and Prudence Review	Staff's Construction Audit And Prudence Review Of Iatan Construction Project For Costs Reported As Of June 30, 2010
11/17/10, 12/15/10, 1/12/11	Kansas City Power and Light Company-Greater Missouri Operations	ER-2010-0355	Iatan 1 and Iatan 2 and Common Plant Construction Audit and Prudence Review/Generally Accepted Auditing Standards/DSM Costs	Direct/Rebuttal Surrebuttal
11/10/10, 12//8/10, 1/5/11	Kansas City Power and Light Company	ER-2010-0355	Iatan 1 and Iatan 2 and Common Plant Construction Audit and Prudence Review/Generally Accepted Auditing Standards/DSM Costs	Direct/Rebuttal Surrebuttal



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**CASE PARTICIPATION**

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8/6/2010	Kansas City Power and Light Company-Greater Missouri Operations	ER-2010-0356	Iatan 1 AQCS Construction Audit and Prudence Review	Staff's Construction Audit And Prudence Review Of Iatan 1 Environmental Upgrades (Air Quality Control System - AQCS) For Costs Reported As Of April 30, 2010
8/6/2010	Kansas City Power and Light Company	ER-2010-0355	Iatan 1 AQCS Construction Audit and Prudence Review	Staff's Construction Audit And Prudence Review Of Iatan 1 Environmental Upgrades (Air Quality Control System - AQCS) For Costs Reported As Of April 30, 2010
1/1/2010	Kansas City Power and Light Company-Greater Missouri Operations	ER-2009-0090	Iatan 1 AQCS Construction Audit and Prudence Review	Staff's Report Regarding Construction Audit and Prudence Review of Environmental Upgrades to Iatan 1 and Iatan Common Plant
12/31/2009	Kansas City Power and Light Company	ER-2009-0089	Iatan 1 AQCS Construction Audit and Prudence Review	Staff's Report Regarding Construction Audit and Prudence Review of Environmental Upgrades to Iatan 1 and Iatan Common Plant
4/09/2009	Kansas City Power and Light Company-Greater Missouri Operations	ER-2009-0090	Transition costs, SJLP SERP, Acquisition Detriments, Capacity Costs, Crossroads Deferred Taxes	Surrebuttal

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3/13/2009	Kansas City Power and Light Company-Greater Missouri Operations	ER-2009-0090	Crossroads Energy Center, Acquisition Saving and Transition Cost Recovery	Rebuttal
2/27/2009	Kansas City Power and Light Company-Greater Missouri Operations	ER-2009-0090	Various Ratemaking issues	Direct COS Report
4/7/2009	Kansas City Power and Light Company	ER-2009-0089	Transition Costs, Talent Assessment Program, SERP, STB Recovery, Settlements, Refueling Outage, Expense Disallowance	Surrebuttal
3/11/2009	Kansas City Power and Light Company	ER-2009-0089	KCPL Acquisition Savings and Transition Costs	Rebuttal
02/11/2009	Kansas City Power and Light Company	ER-2009-0089	Corporate Costs, Merger Costs, Warranty Payments	Direct COS Report
09/24/2007	Kansas City Power and Light Company	ER-2007-0291	Miscellaneous A&G Expense	Surrebuttal
7/24/2007	Kansas City Power and Light Company	ER-2007-0291	Miscellaneous	Staff COS Report
07/24/2007	Kansas City Power and Light Company	ER-2007-0291	Talent Assessment, Severance, Hawthorn V Subrogation Proceeds	Direct
03/20/2007	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Hedging Policy Plant Capacity	Surrebuttal
02/20/2007	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Natural Gas Prices	Rebuttal
01/18/2007	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Fuel Prices Corporate Allocation	Direct
11/07/2006	Kansas City Power and Light Company	ER-2006-0314	Fuel Prices	True-Up
10/06/2006	Kansas City Power and Light Company	ER-2006-0314	Severance, SO <sub>2</sub> Liability, Corporate Projects	Surrebuttal
08/08/2006	Kansas City Power and Light Company	ER-2006-0314	Fuel Prices Miscellaneous Adjustments	Direct
12/13/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Natural Gas Prices; Supplemental Executive Retirement Plan Costs; Merger Transition Costs	Surrebuttal

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**CASE PARTICIPATION**

<b>Date Filed</b>	<b>Case Name</b>	<b>Case Number</b>	<b>Issue</b>	<b>Exhibit</b>
12/13/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR-2005-0450	Natural Gas Prices; Supplemental Executive Retirement Plan Costs; Merger Transition Costs	Surrebuttal
11/18/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Natural Gas Prices	Rebuttal
10/14/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Corporate Allocations, Natural Gas Prices Merger Transition Costs	Direct
10/14/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR-2005-0450	Corporate Allocations, Natural Gas Prices Merger Transition Costs	Direct
02/15/2005	Missouri Gas Energy	GU20050095	Accounting Authority Order	Direct
01/14/2005	Missouri Gas Energy	GU20050095	Accounting Authority Order	Direct
06/14/2004	Missouri Gas Energy	GR20040209	Alternative Minimum Tax; Stipulation Compliance; NYC Office; Executive Compensation; Corporate Incentive Compensation; True-up Audit; Pension Expense; Cost of Removal; Lobbying.	Surrebuttal
04/15/2004	Missouri Gas Energy	GR20040209	Pensions and OPEBs; True-Up Audit; Cost of Removal; Prepaid Pensions; Lobbying Activities; Corporate Costs; Miscellaneous Adjustments	Direct
02/13/2004	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR20040024	Severance Adjustment; Supplemental Executive Retirement Plan; Corporate Cost Allocations	Surrebuttal
02/13/2004	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER20040034	Severance Adjustment; Corporate Cost Allocations; Supplemental Executive Retirement Plan	Surrebuttal
01/06/2004	Aquila, Inc.	GR20040072	Corporate Allocation Adjustments; Reserve Allocations; Corporate Plant	Direct

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**CASE PARTICIPATION**

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12/09/2003	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR20040024	Current Corporate Structure; Aquila's Financial Problems; Aquila's Organizational Structure in 2001; Corporate History; Corporate Plant and Reserve Allocations; Corporate Allocation Adjustments	Direct
12/09/2003	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER20040034	Corporate Plant and Reserve Allocations; Corporate Allocation Adjustments; Aquila's Financial Problems; Aquila's Organizational Structure in 2001; Corporate History; Current Corporate Structure	Direct
03/17/2003	Southern Union Co. d/b/a Missouri Gas Energy	GM20030238	Acquisition Detriment	Rebuttal
08/16/2002	The Empire District Electric Company	ER2002424	Prepaid Pension Asset; FAS 87 Volatility; Historical Ratemaking Treatments-Pensions & OPEB Costs; Pension Expense-FAS 87 & OPEB Expense-FAS 106; Bad Debt Expense; Sale of Emission Credits; Revenues	Direct
04/17/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service & St. Joseph Light & Power	GO2002175	Accounting Authority Order	Rebuttal
01/22/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER2001265	Acquisition Adjustment	Surrebuttal
01/22/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	EC2001265	Acquisition Adjustment; Corporate Allocations;	Surrebuttal
01/08/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	EC2002265	Acquisition Adjustment	Rebuttal
01/08/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER2001672	Acquisition Adjustment	Rebuttal

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12/06/2001	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER2001672	Corporate Allocations	Direct
12/06/2001	UtiliCorp United, Inc. d/b/a Missouri Public Service	EC2002265	Corporate Allocations	Direct
04/19/2001	Missouri Gas Energy, a Division of Southern Union Company	GR2001292	Revenue Requirement; Corporate Allocations; Income Taxes; Miscellaneous Rate Base Components; Miscellaneous Income Statement Adjustments	Direct
11/30/2000	Holway Telephone Company	TT2001119	Revenue Requirements	Rebuttal
06/21/2000	UtiliCorp United, Inc. / Empire District Electric Company	EM2000369	Merger Accounting Acquisition	Rebuttal
05/02/2000	UtiliCorp United, Inc. / St. Joseph Light and Power	EM2000292	Deferred Taxes; Acquisition Adjustment; Merger Benefits; Merger Premium; Merger Accounting; Pooling of Interests	Rebuttal
03/01/2000	Atmos Energy Company and Associated Natural Gas Company	GM2000312	Acquisition Detriments	Rebuttal
09/02/1999	Missouri Gas Energy	GO99258	Accounting Authority Order	Rebuttal
04/26/1999	Western Resources Inc. and Kansas City Power and Light Company	EM97515	Merger Premium; Merger Accounting	Rebuttal
07/10/1998	Missouri Gas Energy, a Division of Southern Union Company	GR98140	SLRP AAOs; Reserve; Deferred Taxes; Plant	True-Up
05/15/1998	Missouri Gas Energy, a Division of Southern Union Company	GR98140	SLRP AAOs; Automated Meter Reading (AMR)	Surrebuttal
04/23/1998	Missouri Gas Energy, a Division of Southern Union Company	GR98140	Service Line Replacement Program; Accounting Authority Order	Rebuttal
03/13/1998	Missouri Gas Energy, a Division of Southern Union Company	GR98140	Miscellaneous Adjustments; Plant; Reserve; SLRP; AMR; Income and Property Taxes;	Direct

**CHARLES R. HYNEMAN**

**CASE PARTICIPATION**

<b>Date Filed</b>	<b>Case Name</b>	<b>Case Number</b>	<b>Issue</b>	<b>Exhibit</b>
11/21/1997	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER97394	OPEB's; Pensions	Surrebuttal
08/07/1997	Associated Natural Gas Company, Division of Arkansas Western Gas Company	GR97272	FAS 106 and FAS 109 Regulatory Assets	Rebuttal
06/26/1997	Associated Natural Gas Company, Division of Arkansas Western Gas Company	GR97272	Property Taxes; Store Expense; Material & Supplies; Deferred Tax Reserve; Cash Working Capital; Postretirement Benefits; Pensions; Income Tax Expense	Direct
10/11/1996	Missouri Gas Energy	GR96285	Income Tax Expense; AAO Deferrals; Acquisition Savings	Surrebuttal
09/27/1996	Missouri Gas Energy	GR96285	Income Tax Expense; AAO Deferrals; Acquisition Savings	Rebuttal
08/09/1996	Missouri Gas Energy	GR96285	Income Tax Expense; AAO Deferrals; Acquisition Savings	Direct
05/07/1996	Union Electric Company	EM96149	Merger Premium	Rebuttal
04/20/1995	United Cities Gas Company	GR95160	Pension Expense; OPEB Expense; Deferred Taxes; Income Taxes; Property Taxes	Direct
05/16/1994	St. Joseph Light & Power Company	HR94177	Pension Expense; Other Postretirement Benefits	Direct
04/11/1994	St. Joseph Light & Power Company	ER94163	Pension Expense; Other Postretirement Benefits	Direct
08/25/1993	United Telephone Company of Missouri	TR93181	Cash Working Capital	Surrebuttal
08/13/1993	United Telephone Company of Missouri	TR93181	Cash Working Capital	Rebuttal
07/16/1993	United Telephone Company of Missouri	TR93181	Cash Working Capital; Other Rate Base Components	Direct

# Hojong Kang

## Educational Background and Work Experience

I have a Ph.D degree in Economics from the University of Missouri, Columbia in 2005, a Master of Business Administration degree from California State University at East Bay in 1996 and a Bachelor of Science degree in Business Administration from Hong-Ik University, Korea in 1991. Prior to my current employment, I spent four years as the Associate Director for the International Economic Research Institute at the University of Missouri and facilitated government policy discussions with Korean government officials in the international scholar community at the University of Missouri. From 2006 to 2008, I taught economics classes including Money, Banking and Financial Market, Firm Theories, and Intermediate Macroeconomics as an Adjunct Assistant Teaching Professor. While I was in the Doctoral program, I worked as a Teaching Assistant for various economics classes and a Research Assistant of economic analysis projects for Missouri's social benefit programs. I have been employed by the Missouri Public Service Commission since March 2010 and am responsible for Staff's review of electric utility resource planning compliance filings and energy efficiency and demand response programs.

### **TESTIMONY AND REPORTS BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION**

<u>COMPANY</u>	<u>CASE NUMBER</u>
Kansas City Power & Light Company	ER-2010-0355
KCP&L Greater Missouri Operations Company – GMO	ER-2010-0356
The Empire District Electric Company	EO-2011-0066
Ameren Missouri	ER-2011-0028

## SHAWN E. LANGE

### PRESENT POSITION:

I am a Utility Engineering Specialist III in the Engineering Analysis Section, Energy Department, Utility Operations Division.

### EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:

In December 2002, I received a Bachelor of Science Degree in Mechanical Engineering from the University of Missouri, at Rolla now known as the Missouri University of Science and Technology. I joined the Commission Staff in January 2005. I am a registered Engineer-in-Training in the State of Missouri.

### TESTIMONY FILED:

<b>Case Number</b>	<b>Utility</b>	<b>Testimony</b>	<b>Issue</b>
ER-2005-0436	Aquila Inc.	Direct	Weather Normalization
		Rebuttal	Weather Normalization
		Surrebuttal	Weather Normalization
ER-2006-0314	Kansas City Power & Light Company	Direct	Weather Normalization
		Rebuttal	Weather Normalization
ER-2006-0315	Empire District Electric Company	Direct	Weather Normalization
		Surrebuttal	Weather Normalization
ER-2007-0002	Union Electric Company d/b/a AmerenUE	Direct	Weather Normalization
ER-2007-0004	Aquila Inc.	Direct	Weather Normalization
ER-2007-0291	Kansas City Power & Light Company	Staff Report	Weather Normalization
		Rebuttal	Weather Normalization
ER-2008-0093	Empire District Electric Company	Staff Report	Weather Normalization
ER-2008-0318	Union Electric Company d/b/a AmerenUE	Staff Report	Weather Normalization
ER-2009-0089	Kansas City Power & Light Company	Staff Report	Net System Input
ER-2009-0090	KCP&L Greater Missouri Operations Company	Staff Report	Net System Input
ER-2010-0036	Union Electric Company d/b/a AmerenUE	Staff Report	Net System Input



<b>Case Number</b>	<b>Utility</b>	<b>Testimony</b>	<b>Issue</b>
ER-2010-0130	Empire District Electric Company	Staff Report	Variable Fuel Costs
		Surrebuttal	Variable Fuel Costs
ER-2010-0355	Kansas City Power & Light Company	Staff Report	Variable Fuel Costs
ER-2010-0356	KCP&L Greater Missouri Operations Company	Staff Report	Engineering Review-Sibley 3 SCR
ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Staff Report	Net System Input

## **Keith A. Majors**

### **Educational and Employment Background and Credentials:**

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

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

### **Prior Case Assignments:**

<b>Date Filed</b>	<b>Case Name</b>	<b>Case Number</b>	<b>Issues</b>	<b>Exhibit</b>
11/17/2010 12/15/2010 1/12/2010	KCP&L – Greater Missouri Operations Company	ER-2010-0356	Transition Costs, Rate Case Expense, Regulatory Assets, Jeffrey Energy Center FGD Rebuild Project	Direct COS Report, Rebuttal, Surrebuttal
11/10/2010 12/8/2010 1/5/2010	Kansas City Power & Light Company	ER-2010-0355	Transition Costs, Arbitration Costs, Rate Case Expense, Regulatory Assets	Direct COS Report, Rebuttal, Surrebuttal
12/31/2009 8/3/2010 11/3/2010	KCP&L Construction Audit and Prudence Review	EO-2010-0259	AFUDC, Property Taxes	Staff Report
2/13/2009 3/13/2009 4/9/2009	KCP&L - Greater Missouri Operations Company	HR-2009-0092	Payroll, Employee Benefits, Incentive Compensation	Direct COS Report, Rebuttal, Surrebuttal
2/13/2009 3/13/2009 4/9/2009	KCP&L - Greater Missouri Operations Company	ER-2009-0090	Payroll, Employee Benefits, Incentive Compensation	Direct COS Report, Rebuttal, Surrebuttal
2/11/2009 3/11/2009 4/7/2009	Kansas City Power & Light Company	ER-2009-0089	Payroll, Employee Benefits, Incentive Compensation	Direct COS Report, Rebuttal, Surrebuttal
8/1/2008	Trigen Kansas City Energy Corporation	HR-2008-0300	Fuel Inventories, Prepayments, Materials and Supplies, Property Taxes, Non-wage Maintenance, PSC Assessment Rate Case Expense	Direct COS Report
4/28/2008	Spokane Highlands Water Company	WR-2008-0314	Plant, CIAC	Staff Recommendation
12/17/2007	Missouri Gas Energy ISRS	GO-2008-0113		Staff Memorandum

## Erin Maloney

### **Current Position**

Missouri Public Service Commission, Jefferson City, MO

January 2005 – Present

Utility Engineering Specialist III

### **Previous Position**

Electronic Data Systems, Kansas City, Missouri

August 1995 – November 2002

System Engineer

### **Education**

Bachelor of Science Mechanical Engineering

University of Las Vegas Nevada, May 1992

### **Previous Testimony Filed Before the Commission**

Case Number	Type of Testimony	Issue
ER-2005-0436	Direct	Reliability
ER-2006-0315	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2006-0314	Direct, Rebuttal, Surrebuttal, True-up Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0002	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0004	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0291	Staff Report	System Losses and Jurisdictional Demand and Energy Allocation
ER-2008-0093	Staff Report	System Losses and Jurisdictional Demand and Energy Allocation
ER-2008-0318	Staff Report, Rebuttal, Surrebuttal	Fuel and Purchased Power Prices
ER-2009-0090	Staff Report	Purchased Power Prices
ER-2009-0089	Staff Report	Allocation Factor for Fuel & Purchased Power
ER-2010-0036	Staff Report, Rebuttal	Fuel and Purchased Power Prices
ER-2010-0355	Staff Report, Surrebuttal	Purchased Power Prices
ER-2010-0356	Staff Report	Purchased Power Prices
ER-2011-0028	Staff Report	Fuel and Purchased Power Prices

Amanda C. McMellen  
Utility Regulatory Auditor IV

**EDUCATION**

Bachelors of Science  
DeVry Institute of Technology, Kansas City, MO-June 1998

**PROFESSIONAL EXPERIENCE**

Missouri Public Service Commission  
Utility Regulatory Auditor IV  
November 2006 – Present  
Utility Regulatory Auditor III  
June 2002 – November 2006  
Utility Regulatory Auditor II  
June 2000 – June 2002  
Utility Regulatory Auditor I  
June 1999 – June 2000

I am a Utility Regulatory Auditor for the Missouri Public Service Commission (Commission). I graduated from the DeVry Institute of Technology in June 1998 with a Bachelor of Science degree in Accounting. Before coming to work at the Commission, I worked as an accounts receivable clerk. I commenced employment with the Commission Staff in June 1999. As a Utility Regulatory Auditor, I am responsible for assisting in the audits and examinations of the books and records of utility companies operating within the state of Missouri.

## Amanda C. McMellen

### SUMMARY OF RATE CASE TESTIMONY FILED

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
Osage Water Company	SR-2000-556	Plant in Service Depreciation Reserve Depreciation Expense Operation & Maintenance Expense
Osage Water Company	WR-2000-557	Plant in Service Depreciation Reserve Depreciation Expense Operation & Maintenance Expense
Empire District Electric Company	ER-2001-299	Plant in Service Depreciation Reserve Depreciation Expense Cash Working Capital Other Working Capital Rate Case Expense PSC Assessment Advertising Dues, Donations & Contributions
UtiliCorp United, Inc./ d/b/a Missouri Public Service	ER-2001-672	Insurance Injuries and Damages Property Taxes Lobbying Outside Services Maintenance SJLP Related Expenses
BPS Telephone Company	TC-2002-1076	Accounting Schedules Separation Factors Plant in Service Depreciation Reserve Revenues Payroll Payroll Related Benefits Other Expenses

# Amanda C. McMellen

## SUMMARY OF RATE CASE TESTIMONY FILED

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
Aquila, Inc. d/b/a Aquila Networks-MPS & Aquila Networks-L&P	ER-2004-0034	Revenue Annualizations Uncollectibles
Fidelity Telephone Company	IR-2004-0272	Revenue Revenue Related Expenses
Aquila, Inc. d/b/a Aquila Networks-MPS & Aquila Networks-L&P	ER-2005-0436	Revenue Annualizations Uncollectibles
Empire District Electric Company	ER-2006-0315	Payroll Payroll Taxes 401(k) Plan Health Care Costs Incentive Compensation Depreciation Expense Amortization Expense Customer Demand Program Deferred State Income Taxes Income Taxes
Aquila, Inc. d/b/a Aquila Networks-MPS & Aquila Networks-L&P	ER-2007-0004	Revenue Annualizations Uncollectibles Maintenance Expenses Turbine Overhaul Maintenance
Empire District Electric Company	ER-2008-0093	Revenues Bad Debts Employee Benefits Tree Trimming Storm Costs Customer Programs Amortizations Current Income Taxes Deferred Income taxes Jurisdictional Allocations Corporate Allocations

# Amanda C. McMellen

## SUMMARY OF RATE CASE TESTIMONY FILED

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
Missouri Gas Energy, a Division of Southern Union Company	GR-2009-0355	Staff Report Cost of Service Revenues-Customer Growth Corporate Allocations Other Rate Base Items Amortization Expense Interest expense on customer Deposits Rents and Leases
Missouri-American Water Company	WR-2010-0131	Staff Report Cost of Service Corporate and District Allocations Lobbying Costs Net Negative Salvage Amortization of Regulatory Assets Belleville Lab Expenses Comprehensive Planning Study Payroll Payroll Taxes
Kansas City Power & Light Company	ER-2010-0355	Staff Report Cost of Service Revenues-Customer Growth In-Field Service Fees Gross Receipts Taxes Forfeited Discounts Other Revenues Credit Card Acceptance Program Bad Debts
KCP&L Greater Missouri Operations Company	ER-2010-0356	Staff Report Cost of Service Revenues-Customer Growth Other Revenues Credit Card Acceptance Program Bad Debts

## **Mark L. Oligschlaeger**

### **Education, Background and Case Participation**

I attended Rockhurst College in Kansas City, Missouri, and received a Bachelor of Science degree in Business Administration, with a major in Accounting, in 1981. I have been employed by the Missouri Public Service Commission (Commission) since September 1981 within the Auditing Department.

In November 1981, I passed the Uniform Certified Public Accountant examination and, since February 1989, have been licensed in the state of Missouri as a CPA. The Uniform CPA examination consisted of four parts: Accounting Practice, Accounting Theory, Auditing and Business Law. I received a passing score in all four of these components the first time that I took the test.

I have been employed by this Commission as a Regulatory Auditor for over 28 years, and have submitted testimony on ratemaking matters numerous times before the Commission. I have also been responsible for the supervision of other Commission employees in rate cases and other regulatory proceedings many times. I have received continuous training at in-house and outside seminars on technical ratemaking matters since I began my employment at the Commission.



**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

<b>Company Name</b>	<b>Case Number</b>	<b>Issues</b>
Western Resources	GR-90-40 and GR-91-149	Take-Or-Pay Costs
Missouri-American Water Company	WR-91-211	True-up; Known and Measurable
Missouri Public Service	EO-91-358 and EO-91-360	AAO
Generic Telephone	TO-92-306	Revenue Neutrality; Accounting Classification
Generic Electric	EO-93-218	Preapproval
Western Resources & Southern Union Company	GM-94-40	Regulatory Asset Transfer
St. Louis County Water	WR-95-145	Policy
Union Electric Company	EM-96-149	Merger Savings; Transmission Policy
St. Louis County Water	WR-96-263	Future Plant
Missouri Gas Energy	GR-96-285	Riders; Savings Sharing
The Empire District Electric Company	ER-97-82	Policy
Missouri Public Service	ER-97-394	Stranded/Transition Costs; Regulatory Asset Amortization; Performance Based Regulation
Western Resources & Kansas City Power & Light	EM-97-515	Regulatory Plan; Ratemaking Recommendations; Stranded Costs
United Water Missouri	WA-98-187	FAS 106 Deferrals
Laclede Gas Company	GR-99-315 (remand)	Depreciation and Cost of Removal
Missouri-American Water	WM-2000-222	Conditions
UtiliCorp United & St. Joseph Light & Power	EM-2000-292	Staff Overall Recommendations
UtiliCorp United & The Empire District Electric Company	EM-2000-369	Overall Recommendations
Green Hills Telephone	TT-2001-115	Policy
IAMO Telephone Company	TT-2001-116	Policy

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

<b>Company Name</b>	<b>Case Number</b>	<b>Issues</b>
Ozark Telephone Company	TT-2001-117	Policy
Peace Valley Telephone	TT-2001-118	Policy
Holway Telephone Company	TT-2001-119	Policy
KLM Telephone Company	TT-2001-120	Policy
Missouri Gas Energy	GR-2001-292	SLRP Deferrals; Y2K Deferrals; Deferred Taxes; SLRP and Y2K CSE/GSIP
The Empire District Electric Company	ER-2001-299	Prudence/State Line Construction/Capital Costs
Ozark Telephone Company	TC-2001-402	Interim Rate Refund
Gateway Pipeline Company	GM-2001-585	Financial Statements
Missouri Public Service	ER-2001-672	Purchased Power Agreement; Merger Savings/Acquisition Adjustment
Union Electric Company	EC-2002-1	Merger Savings; Criticisms of Staff's Case; Injuries and Damages; Uncollectibles
Laclede Gas Company	GA-2002-429	AAO Request
Aquila, Inc., d/b/a Aquila Networks-MPS-Electric and Aquila Networks-L&P-Electric and Steam	ER-2004-0034 and HR-2004-0024 (Consolidated)	Aries Purchased Power Agreement; Merger Savings
Missouri Gas Energy	GR-2004-0209	Revenue Requirement Differences; Corporate Cost Allocation Study; Policy; Load Attrition; Capital Structure
Empire District Electric	ER-2006-0315	Fuel/Purchased Power; Regulatory Plan Amortizations; Return on Equity; True-Up
Missouri Gas Energy	GR-2006-0422	Unrecovered Cost of Service Adjustment; Policy
Laclede Gas Company	GR-2007-0208	Case Overview; Depreciation Expense/Depreciation Reserve; Affiliated Transactions; Regulatory Compact

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

<b>Company Name</b>	<b>Case Number</b>	<b>Issues</b>
Missouri Gas Utility	GR-2008-0060	Report on Cost of Service; Overview of Staff's Filing
The Empire District Electric Company	ER-2008-0093	Case Overview; Regulatory Plan Amortizations; Asbury SCR; Commission Rules Tracker; Fuel Adjustment Clause; ROE and Risk; Depreciation; True-up; Gas Contract Unwinding
Missouri Gas Energy, a Division of Southern Union	GR-2009-0355	<b>Staff Report Cost of Service; Direct</b> Report on Cost of Service; Overview of the Staff's Filing; <b>Rebuttal</b> Kansas Property Taxes/AAO; Bad Debts/Tracker; FAS 106/OPEBs; Policy; <b>Surrebuttal</b> Environmental Expense, FAS 106/OPEBs
The Empire District Electric Company, The-Investor (Electric)	ER-2010-0130	Report on Cost of Service; Overview of the Staff's Filing; Regulatory Plan Amortizations

**Cases prior to 1990 include:**

Kansas City Power and Light Company	ER-82-66
Kansas City Power and Light Company	HR-82-67
Southwestern Bell Telephone Company	TR-82-199
Missouri Public Service Company	ER-83-40
Kansas City Power and Light Company	ER-83-49
Southwestern Bell Telephone Company	TR-83-253
Kansas City Power and Light Company	EO-84-4
Kansas City Power and Light Company	ER-85-128 & EO-85-185
KPL Gas Service Company	GR-86-76
Kansas City Power and Light Company	HO-86-139
Southwestern Bell Telephone Company	TC-89-14

# John A. Robinett

## Educational and Employment Background and Credentials

I am employed as a Utility Engineering Specialist I for the Missouri Public Service Commission (Commission). I began my employment with the Commission in April of 2010. In May of 2008 I graduated from the University of Missouri-Rolla (now Missouri University of Science and Technology) with a Bachelor of Science degree in Mechanical Engineering.

During my time as an undergraduate, I was employed as an engineering intern for the Missouri Department of Transportation (MODoT) in their Central Laboratory located in Jefferson City, Missouri for three consecutive summers. During my time with MODoT, I performed various qualification tests on materials for the Soil, Aggregate, and General Materials sections. A listing of duties and tests performed are below:

- Compressive strength testing of 4” and 6” concrete cylinders and fracture analysis
- Gradations of soil, aggregate, and reflective glass beads
- Sample preparations of soil, aggregate, concrete, and steel
- Soil compaction tests
- Flat and elongated testing of aggregate
- Micro-deval and LA testing of aggregate
- Bend testing of welded wire and rebar
- Tensile testing of welded wire, braided cable, and rebar
- Hardness testing of fasteners (plain black and galvanized washers, nuts, and bolts)
- Proof loading and tensile testing of bolts
- Sample collection from active road construction sites
- Set up and performed the initial testing on a new piece of equipment called a Linear Traverse / Image Analysis
- Wrote operator’s manual for the Linear Traverse / Image Analysis machine
- Trained a fulltime employee on how to operate the machine prior to my return to school
- Assisted in batching concrete mixes for testing, mixing the concrete, slump cone testing, percent air testing, and specimen molding of cylinders and beams

Upon graduation I accepted a position as an Engineer I in the Product Evaluation Group for Hughes Christensen Company, a division of Baker Hughes Inc. (Baker), an oil field service company. During my employment with Baker, I performed failure analysis on oil field drill bits as well as composed findings reports which were forwarded to the field engineers in order for them to report to the company the conclusions of the failure causes.

Listed below are the cases in which I have supplied depreciation rates accompanied by a signed affidavit.

<b>Company</b>	<b>Case Number</b>	<b>Issue</b>
Middle Fork Water Company	WR-2010-0309	Depreciation Review
KMB Utility Corporation (Water)	WR-2010-0345	Depreciation Review
KMB Utility Corporation (Sewer)	SR-2010-0346	Depreciation Review
Southern Missouri Gas Company	GR-2010-0347	Depreciation Review
Southern Missouri Gas Company	GE-2011-0096	Depreciation Study Waiver
Tri-States Utility, Inc. (Water)	WR-2011-0037	Depreciation Review
Rex Deffenderfer Enterprises, Inc. (Water)	WR-2011-0056	Depreciation Review

## **John A. Rogers**

### **Educational Background and Work Experience**

I have a Master of Business Administration degree from the University of San Diego and a Bachelor of Science degree in Engineering Science from the University of Notre Dame and am a registered professional engineer. My work experience includes 34 years in energy utility engineering, system operations, strategic planning, regulatory affairs and management consulting. From 1974 to 1985, I was employed by San Diego Gas & Electric with responsibilities in gas engineering, gas system planning and gas system operations. From 1985 to 2000, I was employed by Citizens Utilities in leadership roles for gas operations in Arizona, Colorado and Louisiana. From 2000 to 2003, I was an executive consultant for Convergent Group (a division of Schlumberger) providing management consulting services to energy companies. From 2004 to 2008, I was employed by Arkansas Western Gas and was responsible for strategic planning and resource planning. I have provided expert testimony before the California Public Utilities Commission, Arizona Corporation Commission, Arkansas Public Service Commission and Missouri Public Service Commission in general rate cases, applications for special projects and gas resource plan filings. I have been employed by the Missouri Public Service Commission since December 2008 and am responsible for Staff's review of electric utility resource planning compliance filings, demand-side management programs and fuel adjustment clauses.

**John A. Rogers**  
**Testimony, Reports and Rulemakings**

**BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION**

<u>File Number</u>	<u>Company/Organization</u>	<u>Issues</u>
ER-2010-0036	Ameren Missouri	Fuel Adjustment Clause Demand-Side Programs (DSM) DSM Cost Recovery
EX-2010-0368 EW-2010-0254	Missouri Public Service Commission	Missouri Energy Efficiency Investment Act Rulemaking
EX-2010-0254 EW-2009-0412	Missouri Public Service Commission	Electric Utility Resource Planning Rulemaking
EO-2009-0237	KCP&L Greater Missouri Operations Company	Electric Utility Resource Planning Compliance Filing
ER-2009-0090	KCP&L Greater Missouri Operations Company	Fuel Adjustment Clause
ER-2010-0355	Kansas City Power and Light	DSM Cost Recovery Fuel Switching
ER-2010-0356	KCP&L Greater Missouri Operations Company	Fuel Adjustment Clause DSM Cost Recovery Fuel Switching
ER-2011-0028	Ameren Missouri	DSM Cost Recovery

**BEFORE THE ARKANSAS PUBLIC SERVICE COMMISSION**

<u>Docket Number</u>	<u>Company</u>	<u>Issue</u>
07-079-TF	Arkansas Western Gas	Arkansas Weatherization Program
07-078-TF	Arkansas Western Gas	Initial Energy Efficiency Programs
07-041-P	Arkansas Western Gas	Special Contract
06-028-R	Arkansas Western Gas	Resource Planning Guidelines for Electric Utilities
05-111-P	Arkansas Western Gas	Gas Conservation Home Weatherization Program

**MICHAEL E. TAYLOR**

- Bachelor of Science degree in Mechanical Engineering, University of Missouri-Rolla, 1972
- Master of Science degree in Engineering Management, University of Missouri-Rolla, 1987
- United States Navy (Submarine Service), 1972 to 1979
- Union Electric Company (AmerenUE), 1979 to 2003  
Experience included Callaway Plant operations, work control, engineering, quality assurance, quality control, instrumentation and controls, fire protection, industrial safety, outage scheduling, daily scheduling and work planning  
Licensed as a Senior Reactor Operator
- Missouri Public Service Commission Staff, 2003 to present  
Utility Engineering Specialist II, Safety/Engineering, Energy Department  
Utility Engineering Specialist III, Engineering Analysis, Energy Department

**PREVIOUS TESTIMONY OF MICHAEL E. TAYLOR**

<b>Case Number</b>	<b>Company</b>	<b>Type of Filing</b>	<b>Issue</b>
ER-2006-0314	Kansas City Power & Light	Direct	Plant in Service
ER-2006-0314	Kansas City Power & Light	True-Up Direct	Plant in Service
ER-2007-0002	AmerenUE	Direct	Plant in Service
ER-2007-0002	AmerenUE	Supplemental Direct	Plant in Service
ER-2007-0004	Aquila	Rebuttal	Fuel Adjustment Clause
ER-2007-0291	Kansas City Power & Light	Staff Report	Plant in Service
ER-2007-0291	Kansas City Power & Light	True-Up Direct	Plant in Service
ER-2008-0093	Empire District Electric	Staff Report	Plant in Service
ER-2008-0093	Empire District Electric	Rebuttal	Fuel Adjustment Clause
ER-2008-0093	Empire District Electric	Surrebuttal	Plant in Service
ER-2008-0318	AmerenUE	Rebuttal	Fuel Adjustment Clause
ER-2009-0089	Kansas City Power & Light	Surrebuttal	Plant in Service
ER-2009-0089	Kansas City Power & Light	Live Testimony	Plant in Service
ER-2009-0090	KCP&L Greater Missouri Operations Company	Live Testimony	Plant in Service
ER-2010-0036	AmerenUE	Staff Report	Fuel Adjustment Clause
ER-2010-0355	Kansas City Power & Light	Rebuttal	Renewable Energy Standard
ER-2010-0356	KCP&L Greater Missouri Operations Company	Rebuttal	Renewable Energy Standard
ER-2010-0355	Kansas City Power & Light	Surrebuttal	Renewable Energy Standard
ER-2010-0356	KCP&L Greater Missouri Operations Company	Surrebuttal	Renewable Energy Standard
ER-2011-0028	Ameren Missouri	Staff Report	Plant in service



**HENRY E. WARREN, PHD**  
REGULATORY ECONOMIST  
UTILITY OPERATIONS DIVISION  
ENERGY DEPARTMENT

**EDUCATION AND EXPERIENCE**

I received my Bachelor of Arts and my Master of Arts in Economics from the University of Missouri-Columbia, and a Doctor of Philosophy (PhD) in Economics from Texas A&M University. Prior to joining the PSC Staff (Staff), I was an Economist with the U.S. National Oceanic and Atmospheric Administration (NOAA). At NOAA I conducted research on the economic impact of climate and weather. I began my employment at the Commission on October 1, 1992 as a Research Economist in the Economic Analysis Department. My duties consisted of calculating adjustments to test-year energy use based on test-year weather and normal weather, and I also assisted in the review of Electric Resource Plans for investor owned utilities in Missouri. From December 1, 1997, until May 2001, I was a Regulatory Economist II in the Commission's Gas Department, where my duties included analysis of issues in natural gas rate cases and were expanded to include reviewing tariff filings, applications and various other matters relating to jurisdictional gas utilities in Missouri. On June 1, 2001 the Commission organized an Energy Department and I was assigned to the Tariff/Rate Design Section of the Energy Department. My duties in the Energy Department include analysis of issues in rate cases of natural gas and electric utilities, tariff filings, applications, and various other matters relating to jurisdictional gas and electric utilities in Missouri, including review of Electric Resource Plans and Regulatory Plans for investor owned electric utilities in Missouri. I have also served on various task forces, collaboratives, and working groups dealing with issues relating to jurisdictional natural gas and electric utilities.

**MISSOURI PUBLIC SERVICE COMMISSION  
CASES IN WHICH PREPARED TESTIMONY,  
REPORT, OR REVIEW WAS SUBMITTED BY:  
HENRY E. WARREN, PHD**

<u>COMPANY NAME</u>	<u>CASE NUMBER</u>
St. Joseph Light and Power Company	GR-93-042 <sup>1</sup>
Laclede Gas Co.	GR-93-149
Missouri Public Service	GR-93-172 <sup>1</sup>
Western Resources	GR-93-240 <sup>1</sup>
Laclede Gas Co.	GR-94-220 <sup>1</sup>
Kansas City Power & Light Co.	EO-94-3601 <sup>2</sup>
United Cities Gas Co.	GR-95-160 <sup>1</sup>
UtiliCorp United, Inc.	EO-95-187 <sup>2</sup>
The Empire District Electric Co.	ER-95-279 <sup>1</sup>
The Empire District Electric Co.	EO-96-56 <sup>2</sup>
St. Joseph Light and Power Company	EO-96-198 <sup>2</sup>
Laclede Gas Co.	GR-96-193 <sup>1</sup>
Missouri Gas Energy	GR-96-285 <sup>1</sup>
The Empire District Electric Co.	ER-97-081 <sup>1</sup>
Union Electric Co.	GR-97-393 <sup>1</sup>
Missouri Gas Energy	GR-98-140 <sup>1</sup>
Laclede Gas Co.	GR-98-374 <sup>1</sup>
St. Joseph Light & Power Company	GR-99-246 <sup>1</sup>
Laclede Gas Co.	GR-99-315 <sup>1</sup>
Union Electric Company (d/b/a AmerenUE)	GR-2000-512 <sup>1</sup>
Missouri Gas Energy	GR-2001-292 <sup>1</sup>
Laclede Gas Co.	GR-2001-629 <sup>1</sup>

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<sup>1</sup>Testimony includes computations to adjust test year volumes, therms, or kWh to normal weather.

<sup>2</sup>Staff Report or Review

**MISSOURI PUBLIC SERVICE COMMISSION  
CASES IN WHICH PREPARED TESTIMONY,  
REPORT OR REVIEW WAS SUBMITTED BY:**

**HENRY E. WARREN, PHD**

(CONTINUED)

<u>COMPANY NAME</u>	<u>CASE NUMBER</u>
Laclede Gas Company	GC-2002-0110 <sup>2</sup>
Laclede Gas Company	GR-2002-0356 <sup>1</sup>
Aquila, Inc.	GC-2003-0131 <sup>2</sup>
Laclede Gas Company	GC-2003-0212 <sup>2</sup>
Laclede Gas Company	GT-2003-0117
Aquila, Inc., (d/b/a Aquila Networks MPS and L&P)	GR-2004-0072 <sup>1</sup>
Missouri Gas Energy	GR-2004-0209
Laclede Gas Company	GC-2004-0240 <sup>2</sup>
Kansas City Power & Light Company	EO-2005-0329 <sup>2</sup>
Union Electric Company (d/b/a AmerenUE)	EO-2006-0240 <sup>2</sup>
The Empire District Electric Company	ER-2006-0315
The Atmos Energy Corporation	GR-2006-0387 <sup>1</sup>
Missouri Gas Energy	GR-2006-0422 <sup>1</sup>
Union Electric Company (d/b/a AmerenUE)	GR-2007-0003 <sup>1</sup>
Kansas City Power & Light Company	EO-2007-0008 <sup>2</sup>
Aquila, Inc., (d/b/a Aquila Networks MPS and L&P)	EO-2007-0298 <sup>2</sup>
Laclede Gas Company	GR-2007-0208 <sup>2</sup>
Missouri Gas Energy – The Empire District Gas Company	GA-2007-0289, et al
Union Electric Company (d/b/a AmerenUE)	EO-2007-0409 <sup>2</sup>

**MISSOURI PUBLIC SERVICE COMMISSION**

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<sup>1</sup>Testimony includes computations to adjust test year volumes, therms, or kWh to normal weather.

<sup>2</sup>Staff Report or Review

**CASES IN WHICH PREPARED TESTIMONY,  
REPORT OR REVIEW WAS SUBMITTED BY:**

**HENRY E. WARREN, PHD**

**(CONTINUED)**

The Empire District Electric Company	EO-2008-0069 <sup>2</sup>
Union Electric Company (d/b/a AmerenUE)	ER-2008-0318
Missouri Gas Energy	GR-2009-0355 <sup>1</sup>
The Empire District Gas Company	GR-2009-0434
The Empire District Electric Company	ER-2010-0130
Laclede Gas Company	GR-2010-0171 <sup>2</sup>
Atmos Energy Corporation	GR-2010-0192
Chairman's Request for Status Report Regarding Energy Efficiency ...	AO-2011-0035 <sup>2</sup>
Kansas City Power & Light	ER-2010-0355 <sup>2</sup>
Kansas City Power & Light (Surrebuttal)	ER-2010-0355
KCP&L - Greater Missouri Operations	ER-2010-0356 <sup>2</sup>
KCP&L - Greater Missouri Operations (Surrebuttal)	ER-2010-0356
Ameren Missouri	ER-2011-0028

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<sup>1</sup>Testimony includes computations to adjust test year volumes, therms, or kWh to normal weather.

<sup>2</sup>Staff Report or Review

## **Curt Wells**

### **Present Position:**

I am a Regulatory Economist in the Economic Analysis Section, Energy Department, Operations Division of the Missouri Public Service Commission.

### **Educational Background and Work Experience:**

I have a Bachelor's degree in Economics from Duke University, a Master's degree in Economics from The Pennsylvania State University, and a Master's degree in Applied Economics from Southern Methodist University. I have been employed by the Missouri Public Service Commission since February, 2006. Prior to joining the Commission, I completed a career in the U.S. Air Force, which included assignments as an aircraft navigator, and later in the Purchasing/Contracting area as Contract Negotiator and Administrator, Installation Purchasing Department Chief, Contracting Policy Manager, Director of the Air Force warranty center, and Program Manager responsible for developing and awarding technical support contracts.

# CURT WELLS

## TESTIMONY/REPORTS FILED BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION

<u>Case/File Number</u>	<u>Company</u>	<u>Issue</u>
ER-2006-0314 Direct/ True-up Direct	Kansas City Power & Light Company	Calculation of Normal Weather, Revenue
ER-2006-0315 Direct/Rebuttal	Empire District Electric	Revenue
GR-2006-0387 Direct	ATMOS Energy Corporation	Calculation of Normal Weather
GR-2006-0422 Direct/Rebuttal/ Surrebuttal	Missouri Gas Energy	Calculation of Normal Weather
ER-2007-0002 Direct/Rebuttal	Union Electric d/b/a AmerenUE	Calculation of Normal Weather, Large Customer Annualization
GR-2007-0003 Direct	Union Electric d/b/a AmerenUE	Calculation of Normal Weather
ER-2007-0004 Direct/ Supplemental Direct	Aquila, Inc	Calculation of Normal Weather, Revenue
GR-2007-0208 Direct	Laclede Gas Company	Calculation of Normal Weather
ER-2007-0291 Direct/Rebuttal	Kansas City Power & Light Co.	Calculation of Normal Weather, Large Power Revenue
ER-2008-0093 Direct(Report)/ Surrebuttal	Empire District Electric	Revenue, Rate Design
True-up Direct HR-2008-0300 Direct(Report)	Trigen-Kansas City Energy Corp.	Rate Design

**CURT WELLS**  
**TESTIMONY/REPORTS FILED**  
**BEFORE**  
**THE MISSOURI PUBLIC SERVICE COMMISSION**

<u>Case/File Number</u>	<u>Company</u>	<u>Issue</u>
ER-2008-0318 Direct(Report)	Union Electric d/b/a AmerenUE	Revenue
ER-2009-0089 Direct	Kansas City Power & Light Co.	[Coordinator]
ER-2009-0090 Direct(Report)	KCP&L Greater Missouri Operations	Revenue, [Coordinator]
HR-2009-0092 Direct	KCP&L Steam Greater Missouri Operations	[Coordinator]
ER-2010-0036 Direct(Report)	Union Electric d/b/a AmerenUE	Revenue
ER-2010-0130 Direct(Report)	Empire District Electric	Revenue
ER-2010-0355 Direct	Kansas City Power & Light Co.	[Coordinator]
ER-2010-0356 Direct(Report)	KCP&L Greater Missouri Operations	Revenue, [Coordinator]
ER-2011-0028 Direct(Report)	Union Electric d/b/a AmerenMissouri	Revenue

# Casey Westhues

## Educational and Employment Background and Credentials

I am currently employed with the Missouri Public Service Commission as a Utility Regulatory Auditor II. I accepted this position in January 2009.

I graduated from Missouri State University located in Springfield, Mo with my Masters Degree in Accounting in December 2009. Prior to obtaining my Masters degree, I earned my Bachelors of Science degree in Accounting from William Woods University located in Fulton, MO.

While working for the Commission I have participated in the Empire District Electric Case No. ER-2010-0130, Raytown Water Company Case No. WR-2010-0304, Whiteside Hidden Acres Case No. WR-2011-0024, and the Empire District Electric Case No. ER-2011-0004. In the chart below is a list of issues that I sponsored in each case and any rebuttal or surrebuttal testimony that I have filed.

<b>Case Name</b>	<b>Case Number</b>	<b>Testimony Type/Issues</b>
Empire District Electric	ER-2010-0130	<p><b>Direct</b>-Outside Services, Materials and Supplies, Customer Deposits, Customer Advances, Prepayments, Rate Case Expense, Dues and Donations, Advertising, Cash Working Capital, Insurance, Worker's Compensation, EEI Dues, Property Taxes, Postage, PSC Assessment, Injuries and Damages, Plant in Service</p> <p><b>Rebuttal</b>-Rate Case Expense</p> <p><b>Surrebuttal</b>-Rate Case Expense, Dues and Donations, EEI Dues</p>
Raytown Water	WR-2010-0304	Materials and Supplies, Dues and Donations, Advertising, Payroll, Payroll Taxes, Property Taxes, Postage, Plant in Service



Whiteside Hidden Acres	WR-2011-0024	<b>Direct</b> -All revenues and expenses related to Whiteside Hidden Acres; Plant in Service; Depreciation Reserve and other Rate Base Items
Empire District Electric Company	ER-2011-0004	<b>Direct</b> -Outside Services, Materials and Supplies, Customer Deposits, Customer Advances, Prepayments, Rate Case Expense, Dues and Donations, Advertising, Cash Working Capital, Insurance, Worker's Compensation, EEI Dues, Property Taxes, Postage, PSC Assessment, Injuries and Damages, Payroll, Payroll Taxes, Incentive Compensation, Employee Benefits

## **Credentials and Background of**

### **Seoung Joun Won**

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

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

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

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

#### **List of Previous Testimony Filed**

ER-2010-0355,	Kansas City Power & Light Co.
ER-2010-0356,	KCPL Greater Missouri Operations
GR-2010-0363,	Ameren Missouri Gas
ER-2011-0028,	Union Electric d/b/a AmerenMissouri