

**MISSOURI PUBLIC SERVICE COMMISSION**

**STAFF REPORT**

**REVENUE REQUIREMENT  
COST OF SERVICE**

**APPENDIX 1  
Staff Credentials**

**MISSOURI GAS ENERGY**  
**A division of Laclede Gas Company**

**CASE NO. GR-2014-0007**

*Jefferson City, Missouri*  
*January 2014*

**APPENDIX 1**  
**STAFF CREDENTIALS**  
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## **MICHELLE BOCKLAGE**

### **Present Position**

I am currently employed as a Rate & Tariff Examiner III with the Energy Rate Design & Tariffs Unit within the Tariff, Safety, Economic & Engineering Analysis Department of the Missouri Public Service Commission (Commission). The Rate Design & Tariffs Unit participates and makes recommendations on tariff filings and various case filings at the Commission; such as, rate, complaint, applications, territorial agreements, sales and merger cases. We also perform and provide technical support on the issues of rate design, class-cost-of-service studies and weather normalizations.

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

I have been employed at the Missouri Public Service Commission as a Rate & Tariff Examiner III since July 2013. I began my employment with the Commission as a Clerk IV in December 1997. In June 1999, I moved to the Consumer Services section where my responsibilities included investigating informal and formal consumer complaints for compliance with the rules and regulations of the Commission. In January 2011, I moved to the Energy Resource Analysis section where my testimony and responsibility topics included tariff issues relating to Missouri Energy Efficiency Investment Act (MEEIA), Fuel Adjustment Clause (FAC), and promotional programs. Prior to joining the Commission I was employed by the Missouri Department of Transportation.

In December 2010, I earned a Bachelor of Science degree in Business Administration with majors in Management and Human Resources Management from Columbia College. I am currently working to complete the necessary coursework to earn a Masters in Business Administration from Columbia College.

## Case Proceedings Participation

### Michelle Bocklage

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
05/04/2012	EO-2012-0142	Ameren Missouri	Surrebuttal	Tariff Issue
04/13/2012	EO-2012-0142	Ameren Missouri	Rebuttal	Tariff Issue
03/20/2012	EO-2012-0009	Greater Missouri Operations	Rebuttal	Tariff Issue

## **Michael J. Ensrud**

My educational and professional experience is as follows:

I have a Bachelor of Science from Drake University. I attended the NARUC Annual Regulatory Studies Program at Michigan State University. In the regulatory field, I've worked for CompTel Missouri, and CommuniGroup, Inc., Teleconnect, TeleCom\* USA, and General Telephone Company of the Midwest in the private sector. In addition, I have four-years of experience with the Iowa Public Utility Board – Iowa's equivalent to the Missouri Commission.

I have filed written testimony and have testified in several cases before Missouri Public Service Commission. Listed below are the cases where I have filed testimony (or otherwise materially participated) as a Staff witness before this Commission. (There are numerous cases going back to the mid-1980s where I filed testimony on behalf of Teleconnect (TeleCom\*USA), CompTel of Missouri & CommuniGroup, Inc. - various private entities or trade associations - that are not listed). I have also testified in other jurisdictions.

**Michael J. Ensrud**

Cases that I have testified (or otherwise materially participated) in as a Staff witness:

**Atmos Energy Corporation - GR-2006-0387** - Miscellaneous Rate Issues & Seasonal Reconnection Charge.

**Missouri Gas Energy (a Division of Southern Union Company)**  
- **GR-2006-0422** - Miscellaneous Rate Issues & Seasonal Reconnection Charge.

**AmerenUE (Union Electric Company) - GR- 2007-0003** - Miscellaneous Rate Issues & Seasonal Reconnection Charge.

**Laclede Gas Company - GR-2005-0284** - Miscellaneous Rate Issues & Credit Scoring / **GR - 2007-0208** - Miscellaneous Rate Issues & Credit Scoring & Rate Switching Customers

**Southern Missouri Natural Gas Company (Southern Missouri Natural Gas Company) - GE-2005-0189** - Promotional Practices

**Empire District Electric Company of Joplin - ER-2006-0315** - Street Lighting

**Missouri Gas Utilities, Inc. (MGU) - GR-2008-0060** - Miscellaneous Rate Issues

**Trigen Kansas City Energy Corporation - HR-2008-0300** - Miscellaneous Rate Issues

**Union Electric Company d/b/a AmerenUE - ER-2008-0318** – Renewable Energy Certificates

**Kansas City Power & Light – KCP&L Greater Missouri Operations Company (“GMO”) – HR-2009-0092** – Contract Adjustment & Imputation – AG Processing (AGP)

**Missouri Gas Energy (a Division of Southern Union Company)**  
- **GR-2008-0355** - Miscellaneous Rate Issues & Rewrite of Transportation Tariff.

**Missouri Gas Energy (a Division of Southern Union Company)**  
- **GR-2010-0355** - Miscellaneous Rate Issues & Rewrite of Transportation Tariff.

**Empire District Electric Company of Joplin – GR-2009-0434** - Miscellaneous Rate Issues & Rewrite of Transportation Tariff.

**Missouri Gas Energy (a Division of Southern Union Company)**  
**GT-2010-0261** - Rewrite of Transportation Tariff (Off-shoot of .GR-2010-0355).

**Laclede Gas Company – GR-2010-0171 – Class Cost of Service**

**AmerenUE - GR- 2010-0363- Class Cost of Service**

**Ameren Missouri GR-2012-0166 – Voluntary RECs / Pure Power Program**

# **CARY G. FEATHERSTONE**

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

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

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

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



**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

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

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

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

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

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

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

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

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

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

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

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

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

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

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

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



**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

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

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

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

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

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

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

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

**CARY G. FEATHERSTONE**  
**SUMMARY OF RATE CASE INVOLVEMENT**

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

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

2013	SC-2013-0332	West 16 <sup>th</sup> Street (Public Counsel complaint case)	Supervised Case-	Stipulated
2013	WR-2013-0326	Woodland Manor	Supervised Case-	Stipulated
2013	SR-2013-0053	WPC Sewer	Supervise Case-	Stipulated
2013	WM-2013-0329	Bilyean Ridge Water	Supervise Case-	Stipulated
2012	WR-2012-0163	Tandy County (water informal rate increase)	Supervised Case- Recommendation Memorandum	Stipulated
2011	WO-2022-0328	Algonquin Liberty Water purchase of Noel Water	Supervised Case- Recommendation Memorandum	Stipulated
2010	SR-2010-0320 Coordinated	Timber Creek Sewer Company	Supervised Case—Did Not File Testimony	Pending
2010	WR-2010-0202	Stockton Water Company	Recommendation Memorandum	Stipulated
2010	EO-2010-0211	KCP&L Greater Missouri Operations---- Liberty service center sale	Recommendation Memorandum	Stipulated
2009	EO-2010-0060	KCP&L Greater Missouri Operations----- Blue Springs service center sale	Recommendation Memorandum	Withdrawn
2009	WR-2010-0139 SR-2010-0140	Valley Woods Water Company	Recommendation Memorandum	Stipulated

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

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

## **V. WILLIAM HARRIS, CPA, CIA**

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

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

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

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



**CASE PROCEEDING PARTICIPATION**

**V. WILLIAM HARRIS, CPA, CIA**

**Rate Cases**

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

**CASE PROCEEDING PARTICIPATION**

**V. WILLIAM HARRIS, CPA, CIA**

**Rate Cases**

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

**CASE PROCEEDING PARTICIPATION**

**V. WILLIAM HARRIS, CPA, CIA**

**Rate Cases**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Exhibit</b>	<b>Issue</b>
10/14/2005	ER-2005-0436	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks – L&P	Direct	Purchased Power Analysis, Off-System Interchange Sales, Income Tax Expense
10/14/2005	HR-2005-0450	Aquila, Inc, d/b/a Aquila Networks – L&P	Direct	Income Tax Expense
04/13/2006	HA-2006-0294	Trigen-Kansas City Energy Corporation	Rebuttal	Staff's Position on Expansion
08/08/2006	ER-2006-0314	Kansas City Power and Light	Direct	Incentive Compensation, Supplemental Executive Retirement (SERP), Other Executive Bonuses, Maintenance Expense, Regulatory Expense, Accumulated Deferred Income Taxes – Rate Base Offset
10/06/2006	ER-2006-0314	Kansas City Power and Light	Surrebuttal	Incentive Compensation, Maintenance Expense
01/18/2007	ER-2007-0004	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks – L&P	Direct	Purchased Power Analysis, Off-System Interchange Sales, Incentive Compensation
02/11/2009	ER-2009-0089	Great Plains Energy, Inc. - Kansas City Power & Light Company	Direct	Fuel and Purchased Power costs, Fuel Inventories, Off-system Sales
02/13/2009	ER-2009-0090	Great Plains Energy, Inc. – Greater Missouri Operations Company	Direct	Fuel and Purchased Power costs, Fuel Inventories, Off-system Sales
03/11/2009	ER-2009-0089	Great Plains Energy, Inc. - Kansas City Power & Light Company	Rebuttal	Off-system Sales Margin
03/13/2009	ER-2009-0090	Great Plains Energy, Inc. – Greater Missouri Operations Company	Rebuttal	Off-system Sales Margin
04/07/2009	ER-2009-0089	Great Plains Energy, Inc.- Kansas City Power & Light Company	Surrebuttal	Off-System Sales and Fuel Expense
04/09/2009	ER-2009-0090	Great Plains Energy, Inc. – Greater Missouri Operations Company	Surrebuttal	Fuel Expense
01/14/2010	SR-2010-0110 WR-2010-0111	Lake Region Water and Sewer Company	Direct	Executive Management Oversight
03/12/2010	SR-2010-0110 WR-2010-0111	Lake Region Water and Sewer Company	Surrebuttal	Executive Management Oversight
11/10/2010	ER-2010-0355	Kansas City Power & Light Company	Direct	Fuel and Purchased Power costs, Fuel Inventories, Off-system Sales
11/17/2010	ER-2010-0356	KCPL – Greater Missouri Operations Company	Direct	Fuel and Purchased Power costs, Fuel Inventories, Off-system Sales

**CASE PROCEEDING PARTICIPATION**

**V. WILLIAM HARRIS, CPA, CIA**

**Rate Cases**

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

**Educational and Employment Background and Credentials**  
**of**  
**Karen Lyons**

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

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

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

<b>Date Filed</b>	<b>Case/Tracking Number</b>	<b>Company Name - Issue</b>
1/23/2014-Direct	GR-2014-0007	Missouri Gas Energy (Gas Rate Case)
4/9/2013-Staff Memorandum	GO-2013-0391	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)
2/1/13 Memorandum	WM-2013-0329	Bilyeu Ridge Water Company, LLC (Water Sale Case)
8/9/2012-Direct 9/12/12-Rebuttal 10/10/12-Surrebuttal	ER-2012-0175	KCP&L Greater Missouri Operations (Electric Rate Case)

8/2/2012-Direct 9/5/2012-Rebuttal 10/8/2012-Surrebuttal	ER-2012-0174	Kansas City Power & Light (Electric Rate Case)
4/20/2012-Staff Memorandum	WM-2012-0288	Valley Woods Water Company, Inc. (Water Sale Case)
1/6/2012-Staff Memorandum	GO-2012-0144	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)
8/8/2011-Direct	HR-2011-0241	Veolia Energy Kansas City, Inc. (Steam Rate Case)
11/17/2010-Direct 12/15/2010-Rebuttal 1/5/2011-Surrebuttal	ER-2010-0356	KCP&L Greater Missouri Operations (Electric Rate Case)
11/10/2010-Direct 12/8/2010-Rebuttal 1/5/2011-Surrebuttal	ER-2010-0355	Kansas City Power & Light (Electric Rate Case)
12/22/2011-Staff Memorandum	SA-2010-0219	Canyon Treatment Facility, LLC (Certificate Case)
6/7/2010-Staff Memorandum	WR-2010-0202	Stockton Water Company (Water Rate Case)
4/2/2010-Staff Memorandum	SR-2010-0140	Valley Woods Water Company (Water Rate Case)
4/2/2010-Staff Memorandum	WR-2010-0139	Valley Woods Water Company (Sewer Rate Case)
1/14/2010-Direct	SR-2010-0110	Lake Region Water and Sewer (Sewer Rate Case)
1/14/2010-Direct	WR-2010-0111	Lake Region Water and Sewer (Water Rate Case )

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

## Keith 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:

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



**ZEPHANIA**  
**MAREVANGEPO**

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

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

I earned a Bachelor of Science degree in Business Administration with an emphasis in Accounting and Financial Services from Columbia College in July 2007. I earned a Masters in Business Administration with an emphasis in Accounting from Lincoln University in May 2009. My accounting and financial services degrees 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.

In addition to my summary of participation, I have developed rate of return recommendations in numerous small water and sewer cases. I have also made recommendations and assisted as needed in telephone certificate cases, small water and sewer certificate cases and finance cases.

**SUMMARY OF CASE PARTICIPATION  
ZEPHANIA MAREVANGEPO**

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
04/29/2013	Rate of Return	SR-2013-0016	Surrebuttal	Emerald Pointe Utility Company
04/13/2012	DSIM	EO-2012-0142	Rebuttal	Union Electric Company d/b/a AmerenUE
3/20/2012	DSIM	EO-2012-0009	Rebuttal	KCP&L Greater Missouri Operations Company
08/08/2011	Rate of Return	HR-2011-0241	Cost of Service Report	Veolia Energy Kansas City, Inc.
11/08/2010	Rate of Return	GR-2010-0363	Cost of Service Report	Union Electric Company d/b/a AmerenUE
07/20/2010	Rate of Return	GR-2010-0171	Surrebuttal	Laclede Gas Company
06/24/2010	Rate of Return	GR-2010-0171	Rebuttal	Laclede Gas Company
06/04/2010	Rate of Return/ Cost of Capital	GR-2010-0192	Cost of Service Report	Atmos Energy Corporation
05/24/2010	Rate of Return/ Cost of Capital	GR-2010-0171	Cost of Service Report	Laclede Gas Company
03/16/2010	Finance Case	GR-2009-0450	Rebuttal	Laclede Gas Company
02/23/2010	Finance Case	GR-2009-0450	Direct	Laclede Gas Company

## John Robinett

I am employed as a Utility Engineering Specialist III for the Missouri Public Service Commission (Commission). I began 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 list of duties and tests performed are below:

- Compressive strength testing of 4" and 6" concrete cylinders and fracture analysis
- Graduations of soil, aggregate, and reflective glass beads
- Sample preparations of soil, aggregate, concrete, and steel
- Flat and elongated testing of aggregate
- Micro-deval and LA testing of aggregate
- Bend testing of welded wire and rebar
- Tensile testing of welded, 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 constructions sites
- Set up and performed the initial testing on a new piece of equipment called a Linear Traverse / Image Analysis
- Wrote operators 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>
Central Rivers Wastewater Utility, Inc	SA-2014-00005	Depreciation Rate Adoption
Empire District Electric Company	ER-2012-0345	Depreciation Study, Direct, Rebuttal, and Surrebuttal Testimony
Empire District Electric Company	WR-2012-0300	Depreciation Review
Laclede Gas Company	GO-2012-0363	Depreciation Authority Order Rebuttal, Surrebuttal and Live Testimony
Moore Bend Water Company, Inc. sale to Moore Bend Water Utility, LLC (Water)	WM-2012-0335	Depreciation Rate Adoption
Oakbrier Water Company, Inc.	WR-2012-0267	Depreciation Review Case Pending
Lakeland Heights Water Co., Inc.	WR-2012-0266	Depreciation Review Case Pending
R.D. Sewer Co., L.L.C.	SR-2012-0263	Depreciation Review Case Pending
Canyon Treatment Facility, LLC	SA-2010-0219	Depreciation Rate Adoption- CCN
Taney County Water, LLC	WR-2012-0163	Depreciation Review
Sale of Saddlebrooke Water and Sewer Infrastructure, LLC to Missouri American Water Company (Sewer)	SA-2012-0067	Rebuttal Testimony
Sale of Saddlebrooke Water and Sewer Infrastructure, LLC to Missouri American Water Company (Water)	WA-2012-0066	Rebuttal Testimony
Midland Water Company, Inc.	WR-2012-0031	Depreciation Review
Sale of KMB Utility Corporation to Algonquin Water Resources of Missouri, LLC, d/b/a Liberty Water (Sewer)	SO-2011-0351	Depreciation Rate Adoption
Sale of KMB Utility Corporation to Algonquin Water Resources of Missouri, LLC, d/b/a Liberty Water (Water)	WO-2011-0350	Depreciation Rate Adoption
Sale of Noel Water Company, Inc. to Algonquin Water Resources of Missouri, LLC, d/b/a Liberty Water (Water)	WO-2011-0328	Depreciation Rate Adoption
Sale of Taney County Utilities Corporation to Taney County Water, LLC (Water)	WM-2011-0143	Depreciation Rate Adoption
Empire District Electric Company	ER-2011-0004	Depreciation Study, Direct, Rebuttal, and Surrebuttal Testimony
Rex Deffenderfer Enterprises, Inc.	WR-2011-0056	Depreciation Review
Tri-States Utility, Inc	WR-2011-0037	Depreciation Review
Southern Missouri Gas Company, L.P.	GE-2011-0096	Depreciation Study Waiver
Southern Missouri Gas Company, L.P.	GR-2010-0347	Depreciation Review
KMB Utility Corporation (Sewer)	SR-2010-0346	Depreciation Review
KMB Utility Corporation (Water)	WR-2010-0345	Depreciation Review
Middlefork Water Company	WR-2010-0309	Depreciation Review

**HENRY 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 have included 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>

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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)**

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
Union Electric Company (d/b/a Ameren Missouri)	GR-2010-0363 <sup>2</sup>
Union Electric Company (d/b/a Ameren Missouri) (Rebuttal)	GR-2010-0363
Union Electric Company (d/b/a Ameren Missouri)	ER-2011-0028 <sup>2</sup>
Empire District Electric Company	ER-2011-0004 <sup>2</sup>
Veolia Energy Kansas City, Inc.	HR-2011-0241
Union Electric Company (d/b/a Ameren Missouri) (Surrebuttal)	GT-2011-0410
Union Electric Company (d/b/a Ameren Missouri)	ER-2012-0166 <sup>2</sup>
Union Electric Company (d/b/a Ameren Missouri) (Rebuttal)	ER-2012-0166
Union Electric Company (d/b/a Ameren Missouri) (Surrebuttal)	ER-2012-0166
Kansas City Power & Light	ER-2012-0174 <sup>2</sup>
KCP&L - Greater Missouri Operations	ER-2012-0175 <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.



**CASES IN WHICH PREPARED TESTIMONY,  
REPORT OR REVIEW WAS SUBMITTED BY:  
HENRY E. WARREN, PHD  
(CONTINUED)**

Summit Natural Gas	GR-2013-0257 <sup>21</sup>
Laclede Gas Company	GR-2013-0171
Laclede Gas Company	JG-2014-0215

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

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

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

## **Credentials and Background of**

### **Seoung Joun Won PhD**

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

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

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

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

**List of Previous Testimony Filed**

**Seoung Joun Won**

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

**Educational and Employment Background and Credentials**

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

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

Cases I have been assigned are listed below:

<b>Case/Tracking Number</b>	<b>Company Name - Issue</b>
SA-2014-0005	<b>Central Rivers Wastewater, Inc.</b> - Certificate Case; All Revenue and Expenses; Plant in Service; Depreciation Reserve; Other Rate Base Items.
GR-2014-0007	<b>Missouri Gas Energy</b> - 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.