

Exhibit No.:
Issues: Miscellaneous
Witness: Thomas M. Imhoff
Sponsoring Party: MO PSC Staff
Type of Exhibit: Rebuttal Testimony
File No.: ER-2012-0345
Date Testimony Prepared: January 16, 2013

MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

REBUTTAL TESTIMONY

OF

THOMAS M. IMHOFF

THE EMPIRE DISTRICT ELECTRIC COMPANY

FILE NO. ER-2012-0345

*Jefferson City, Missouri
January 2013*

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI


In the Matter of The Empire District)
Electric Company of Joplin, Missouri)
Tariffs Increasing Rates for Electric)
Service Provided to Customers in the)
Missouri Service Area of the Company)

Case No. ER-2012-0345

AFFIDAVIT OF THOMAS M. IMHOFF

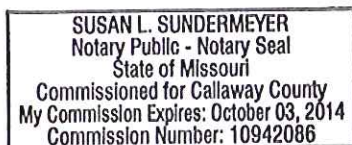
STATE OF MISSOURI)
) ss
COUNTY OF COLE)

Thomas M. Imhoff, of lawful age, on his oath states: that he has participated in the preparation of the following Rebuttal Testimony in question and answer form, consisting of 2 pages of Rebuttal Testimony to be presented in the above case, that the answers in the following Rebuttal Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true to the best of his knowledge and belief.



Thomas M. Imhoff

Subscribed and sworn to before me this 15th day of January, 2013.





Notary Public

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REBUTTAL TESTIMONY

OF

THOMAS M. IMHOFF

THE EMPIRE DISTRICT ELECTRIC COMPANY

FILE NO. ER-2012-0345

11 Q. Please state your name and business address.

12 A. Thomas M. Imhoff, P.O. Box 360, Jefferson City, Missouri 65102.

13 Q. By whom are you employed and in what capacity?

14 A. I am the Rate & Tariff Examination Supervisor in the Energy Rate Design and
15 Tariffs Unit, Tariff/Rate Design Section of the Missouri Public Service Commission
16 (“Commission”).

17 Q. Please describe your educational background.

18 A. I attended Southwest Missouri State University at Springfield, Missouri. In
19 May 1981, I received a Bachelor of Science degree in Business Administration, with a major
20 in Accounting. In May 1987, I successfully completed the Uniform Certified Public
21 Accountant (CPA) examination and subsequently received the CPA certificate. I am currently
22 licensed as a CPA in the State of Missouri.

23 Q. What has been the nature of your duties with the Commission?

24 A. From October 1981 to December 1997, I worked in the Accounting
25 Department of the Commission, where my duties consisted of directing and assisting with
26 various audits and examinations of the books and records of public utilities operating within
27 the State of Missouri under the jurisdiction of the Commission. On January 5, 1998, I
28 assumed the position of Regulatory Auditor IV in the Gas Tariffs/Rate Design Department,

Rebuttal Testimony of
Thomas M. Imhoff

1 | where my duties consisted of analyzing applications, reviewing tariffs and making
2 | recommendations based upon those evaluations. On August 9, 2001, I assumed my current
3 | position of Manager in the Tariff/Rate Design Section, where my duties consist of directing
4 | Commission Staff employed within the Section analyzing applications, reviewing tariffs, and
5 | making recommendations based upon my evaluations and the evaluations performed by the
6 | Energy Tariffs/Rate Design Staff.

7 | Q. Have you previously filed testimony before this Commission?

8 | A. Yes. A list of cases in which I have filed testimony before this Commission is
9 | attached as Schedule TMI-1.

10 | Q. What is the purpose of your Rebuttal Testimony in this case,
11 | Case No. ER-2012-0345?

12 | A. The purpose of my rebuttal testimony in this case is to provide a
13 | recommendation on the Company's proposal to institute an economic development rider
14 | ("EDR") as described in Company witness Brent A. Baker's Direct Testimony.

15 | Q. What is that recommendation?

16 | A. Staff does not oppose the proposed EDR; however, the tariff sheet should
17 | clarify that the discounted EDR rate afforded to qualifying customers will not be paid by non-
18 | participating customers of the Company. The revenues associated with participating EDR
19 | customers will be computed at their respective full tariffed class rate when determining
20 | revenues in any Company future rate case.

21 | Q. Does this conclude your Rebuttal Testimony?

22 | A. Yes, it does.

THE EMPIRE DISTRICT ELECTRIC COMPANY
CASE NO. ER-2012-0345

Summary of Cases in which prepared testimony was presented by:
THOMAS M. IMHOFF

<u>Company Name</u>	<u>Case No.</u>
Terre-Du-Lac Utilities	SR-82-69
Terre-Du-Lac Utilities	WR-82-70
Bowling Green Gas Company	GR-82-104
Atlas Mobilfone Inc.	TR-82-123
Missouri Edison Company	GR-82-197
Missouri Edison Company	ER-82-198
Great River Gas Company	GR-82-235
Citizens Electric Company	ER-83-61
General Telephone Company of the Midwest	TR-83-164
Missouri Telephone Company	TR-83-334
Mobilpage Inc.	TR-83-350
Union Electric Company	ER-84-168
Missouri-American Water Company	WR-85-16
Great River Gas Company	GR-85-136
Grand River Mutual Telephone Company	TR-85-242
ALLTEL Missouri, Inc.	TR-86-14
Continental Telephone Company	TR-86-55
General Telephone Company of the Midwest	TC-87-57
St. Joseph Light & Power Company	GR-88-115
St. Joseph Light & Power Company	HR-88-116
Camelot Utilities, Inc.	WA-89-1
GTE North Incorporated	TR-89-182
The Empire District Electric Company	ER-90-138
Capital Utilities, Inc.	SA-90-224
St. Joseph Light & Power Company	EA-90-252
Kansas City Power & Light Company	EA-90-252
Sho-Me Power Corporation	ER-91-298
St. Joseph Light & Power Company	EC-92-214
St. Joseph Light & Power Company	ER-93-41
St. Joseph Light & Power Company	GR-93-42
Citizens Telephone Company	TR-93-268
The Empire District Electric Company	ER-94-174
Missouri-American Water Company	WR-95-205
Missouri-American Water Company	SR-95-206
Union Electric Company	EM-96-149
The Empire District Electric Company	ER-97-81
Missouri Gas Energy	GR-98-140
Laclede Gas Company	GR-98-374
Laclede Gas Company	GR-99-315
Atmos Energy Corporation	GM-2000-312
Ameren UE	GR-2000-512
Missouri Gas Energy	GR-2001-292
Laclede Gas Company	GT-2001-329
Laclede Gas Company	GR-2001-629

Missouri Gas Energy	GT-2003-0033
Aquila Networks – L&P	GT-2003-0038
Aquila Networks – MPS	GT-2003-0039
Southern Missouri Gas Company, L.P.	GT-2003-0031
Fidelity Natural Gas, Inc.	GT-2003-0036
Atmos Energy Corporation	GT-2003-0037
Laclede Gas Company	GT-2003-0032
Union Electric Company d/b/a Ameren UE	GT-2003-0034
Laclede Gas Company	GT-2003-0117
Aquila Networks MPS & L&P	GR-2004-0072
Missouri Gas Energy	GR-2004-0209
Missouri Pipeline Company & Missouri Gas Company	GC-2006-0491
Atmos Energy Corporation	GR-2006-0387
Laclede Gas Company	GR-2007-0208
Missouri Gas Utility Company	GR-2008-0060
TriGen-Kansas City Energy Group	HR-2008-0300
Laclede Gas Company	GT-2009-0056
Missouri Gas Energy	GR-2009-0355
Empire District Gas Company	GR-2009-0434
Atmos Energy Corporation	GR-2010-0192
Laclede Gas Company	GR-2010-0171
Union Electric Company d/b/a Ameren UE	GR-2010-0363
Veolia Energy Kansas City, Inc.	HR-2011-0241
Ameren Missouri	ER-2012-0166
Kansas City Power & Light Company	ER-2012-0174
KCP&L Greater Missouri Operations Company	ER-2012-0175