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*Issue(s):* Property Taxes  
*Witness:* Karen Lyons  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Direct Testimony  
*Case No.:* GR-2022-0179  
*Date Testimony Prepared:* August 31, 2022

**MISSOURI PUBLIC SERVICE COMMISSION**

**FINANCIAL & BUSINESS ANALYSIS DIVISION**

**AUDITING DEPARTMENT**

**DIRECT TESTIMONY  
Revenue Requirement**

**OF**

**KAREN LYONS**

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

**CASE NO. GR-2022-0179**

*Jefferson City, Missouri  
August 2022*

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**DIRECT TESTIMONY OF**  
**KAREN LYONS**  
**SPIRE MISSOURI, INC., d/b/a Spire**  
**CASE NO. GR-2022-0179**

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1           A.     Yes. Schedule KL-d1 attached to this testimony contains a list of cases and the  
2 issues that I have addressed in testimony.

3           **EXECUTIVE SUMMARY**

4           Q.     What is the purpose of your direct testimony?

5           A.     My direct testimony will address Staff's recommended adjustments to the  
6 amended test year for Missouri property taxes for Spire East and Missouri and Kansas property  
7 taxes for Spire West. I will also provide Staff's recommendation for implementing the newly  
8 passed property tax tracker legislation.

9           **MISSOURI PROPERTY TAX**

10          Q.     What is Staff's recommendation for an annualized level of Missouri property  
11 taxes?

12          A.     Staff recommends an annualized level of Missouri property taxes for Spire East  
13 and Spire West based on actual property taxes paid in 2021. For Spire East, Staff's  
14 recommended level is \$21,909,112 and for Spire West, \$23,115,691.

15          Q.     Did Staff propose any additional adjustments for Spire East and Spire West's  
16 property taxes?

17          A,     Yes. Staff recommends adjustments to the property tax regulatory assets. In  
18 Case Nos GR-2017-0215 and GR-2017-0216, the Commission ordered the establishment of a  
19 tracker for Spire Missouri's property tax expenses. Beginning on page 117 of its Amended  
20 Report and Order, the Commission states:

1 Finally, one of Spire Missouri's arguments against including the effects  
2 of the TCJA<sup>1</sup> in the present case was that it was unfair to the company to  
3 not also include certain property taxes that also fall outside of the test  
4 year. Having considered these arguments the Commission agrees that  
5 actual property tax expense paid in 2017 is now known and measurable  
6 even though it falls outside the test year. And, coupled with the  
7 extraordinary event of decreased income tax expense it would not be just  
8 to exclude these known and measurable taxes (estimated at hearing as  
9 approximately \$1.4 million) from increasing property tax expense.  
10 Therefore, as an offset to the reduction in current income tax expense,  
11 the Commission will include the actual 2017 property taxes as an  
12 expense for the new rates. However, as 2018 property taxes are still not  
13 known and measurable, the Commission will also establish a tracker to  
14 account for any amounts of property tax expense over or under the  
15 amounts set out in rates for possible inclusion in Spire Missouri's next  
16 rate proceeding.<sup>2</sup>

17 Q. Was the Missouri property tax tracker established in the 2017 rate cases  
18 discontinued in Spire East's and Spire West's last general rate case?

19 A. Yes. In Case No. GR-2021-0108, the Commission approved a Stipulation and  
20 Agreement discontinuing the existing Missouri property tax tracker as of December 31, 2021.<sup>3</sup>

21 Q. Is Staff aware of new property tax legislation and if so, how did Staff implement  
22 the new legislation?

23 A. Yes. Property tax legislation was passed by the Missouri General Assembly and  
24 signed by the Governor on June 29, 2022 and became law effective on August 28, 2022.  
25 Staff's recommendation for implementing the newly established tracker is described later in  
26 this testimony.

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<sup>1</sup> Tax Cut and Job Act.

<sup>2</sup> Case Nos. GR-2017-0215 and GR-2017-0216, Commission Amended Report and Order, pages 117-118.

<sup>3</sup> Case No. GR-2021-0108, Partial Stipulation and Agreement, Approved by the Commission on September 15, 2021.

1 Q. Did Staff make an adjustment for the existing regulatory asset for Missouri  
2 property taxes?

3 A. Yes. In Spire Missouri's last general rate case, Case No. GR-2021-0108, the  
4 signatories to the Stipulation and Agreement agreed that the final balances of the regulatory  
5 assets will include property taxes paid for the calendar year 2021, property taxes collected from  
6 customers through base rates and the Infrastructure System Replace Surcharge ("ISRS"), and  
7 successful Missouri property tax appeals that occurred during the time the tracker was in place,  
8 April 2018-December 2021. After making adjustments consistent with the Stipulation and  
9 Agreement, the regulatory asset is now a regulatory liability.

10 Q. Please define a regulatory asset and regulatory liability.

11 A. When a utility is authorized to track costs, the actual cost incurred of a  
12 particular item that is being tracked is compared to the amount of that item currently included  
13 in the utility's base rates. Any over-recovery of these costs by the utility are included as a  
14 regulatory liability and returned to customers over an agreed upon period of time.  
15 Under-recovery of these costs by the utility are included as a regulatory asset and recovered by  
16 the utility over an agreed upon period of time. Spire East and Spire West customers have paid  
17 more in rates for property taxes compared to the amounts the Company has paid to taxing  
18 authorities. These over-payments are recorded in a regulatory liability.

19 Q. What is Staff's recommendation for the regulatory liability balance for  
20 Spire East and Spire West Missouri property tax tracker?

21 A. Staff determined the balance of the regulatory liability as of May 31, 2022 to be  
22 (\$1,112,420) for Spire East and (\$1,698,965) for Spire West. Staff recommends an amortization

1 period of three years that results in an annual amortization of (\$370,807) for Spire East and  
2 (\$566,322) for Spire West.

3 Q. Does Staff's recommendation include property taxes appealed by Spire East and  
4 Spire West for the period of 2018-2021?

5 A. No. Spire East filed appeals in St. Francois and St. Genevieve counties for the  
6 years of 2018, 2019, and 2020. Spire West filed appeals in Clay and Platte counties for the  
7 years of 2018, 2019, 2020 and 2021. Staff understands that a decision from the Missouri Tax  
8 Commission is still pending. These appeals are for property taxes that were incurred during the  
9 period that the property tax tracker that was approved in the 2017 rate case was in effect.  
10 The Stipulation and Agreement in Case No. GR-2021-0108 stated that any successful appeals  
11 will be included as an offset to the property tax tracker. Consequently, Staff continues to  
12 recommend that successful property tax appeals associated with property taxes paid by Spire  
13 East and Spire West for the period of 2018-2021 will be used to offset the property tax tracker.

14 **KANSAS PROPERTY TAX**

15 Q. Is Spire West billed for Kansas property taxes?

16 A. Yes. In 2009, the Kansas Legislature passed a law, Kansas House Substitute for  
17 Senate Bill No. 98, to allow for assessment of all gas being stored and held for resale in Kansas.  
18 During this time, Spire West, formerly Missouri Gas Energy, contested the legality of the tax  
19 in the Kansas state court. On December 6, 2013, the court issued an order holding Spire West  
20 responsible for Kansas property taxes. Spire West and other litigants filed a petition for a writ  
21 of certiorari of the Kansas Supreme Court's decision with the United States Supreme Court.  
22 On October 6, 2014, The United States Supreme Court denied the petition.

1           A.     Beginning in Case No. GR-2014-0007, the Missouri Public Service Commission  
2 allowed Spire West to track Kansas property taxes.<sup>4</sup> A base level was established and included  
3 in base rates; and any changes that occurred between the base level and the amount of actual  
4 Kansas property taxes incurred is recorded in a regulatory asset.

5           Q.     Was the Kansas property tax tracker discontinued in Case No. GR-2021-0108  
6 consistent with the Missouri property tax tracker previously discussed?

7           A.     Yes. The Commission approved a Stipulation and Agreement that discontinued  
8 the Kansas property tax tracker as of December 2021.<sup>5</sup>

9           Q.     What is Staff's recommendation for a normalized level of Kansas property  
10 taxes?

11          A.     Staff recommends a normalized<sup>6</sup> level of Kansas property taxes for Spire West  
12 based on actual property taxes paid during the period of 2018-2021. For Spire West, Staff's  
13 recommended annual level is \$1,389,470.

14          Q.     Did Staff make an adjustment for the existing regulatory asset for Kansas  
15 property taxes?

16          A.     Yes. After making adjustments, consistent with the Stipulation and Agreement  
17 previously discussed, the regulatory asset associated with Kansas property taxes is now  
18 a regulatory liability. In other words, Spire West customers have paid more in rates for  
19 Kansas property taxes compared to the amounts Spire West has paid to taxing authorities.

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<sup>4</sup> Case No. GR-2014-0007, Stipulation and Agreement filed on April 2014, approved by the Commission on April 23, 2014.

<sup>5</sup> Case No. GR-2021-0108, Partial Stipulation and Agreement, Approved by the Commission on September 15, 2021.

<sup>6</sup> Normalization adjustments remove abnormal expense and revenue levels from a test year for the purpose of setting prospective rate levels. Normalization adjustments are appropriate whenever a given revenue or expense item shows significant fluctuations in amount over time.



1 Staff determined the balance of the regulatory liability as of May 31, 2022 to be (\$32,037).  
2 Staff recommends an amortization period of three years that results in an annual amortization  
3 of (\$10,679).

4 **PROPERTY TAX TRACKER**

5 Q. What provision in the new property tax tracker legislation did you review in  
6 preparing your testimony here?

7 A. The new legislation, Senate Bill 745, amended Section 393.400 to state:

8 Electrical corporations, gas corporations, sewer corporations and water  
9 corporations shall defer to a regulatory asset or liability account any  
10 difference in state or local property tax expenses actually incurred, and  
11 those on which the revenue requirement used to set rates in the  
12 corporation's most **recently completed general rate proceeding** was  
13 based. The regulatory asset or liability account balances shall be included  
14 in the revenue requirement used to set rates through an amortization over  
15 a reasonable period of time in such corporation's subsequent general rate  
16 proceedings. The commission shall also adjust the rate base used to  
17 establish the revenue requirement of such corporation to reflect the  
18 unamortized regulatory asset or liability account balances in such general  
19 rate proceedings. Such expenditures deferred under the provisions of  
20 this section are subject to commission prudence review in the next  
21 general rate proceeding after deferral. [Emphasis Added.]

22 Q. What is Staff's position regarding the property tax base amount and when Spire  
23 Missouri will begin deferring Missouri and Kansas property taxes?

24 A. Spire East and Spire West recently completed a general rate case that  
25 established rates effective December 23, 2021. Staff recommends establishing the base  
26 property tax level for Kansas and Missouri property taxes on the property taxes included in  
27 Staff's accounting schedules filed on December 13, 2021 supporting the Commission Amended  
28 Report and Order issued on November 12, 2021. The base level for Spire East's Missouri  
29 property taxes is \$21,909,112. The base level for Spire West is \$23,115,691 for Missouri

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1 property taxes and \$1,389,470 for Kansas property taxes. Staff further recommends the deferral  
2 of Missouri and Kansas property taxes will begin on the effective date of the property tax  
3 legislation, August 28, 2022.

4 Q. Does this conclude your direct testimony?

5 A. Yes it does.



## Case Participation of Karen Lyons

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2022	GR-2022-0179	Spire East and Spire West	Property Taxes
2022	GO-2022-0339 (Pending)	Spire East and Spire West Infrastructure System Replacement Surcharge (ISRS)	
2022	ER-2022-0129 (Pending)	Every Missouri Metro-General Rate Case	Case Coordinator <b>Direct:</b> : SO2 Proceeds, Emission Allowances, Surveillance reporting, Off- System Sales, Greenwood Solar, Transmission Revenue, Wholesale Transmission Revenue Credit, Border Customers, Storm Reserve, Customer Education costs, Time of Use program costs, Pays Program, Ancillary Services, Transmission Congestion Rights, Revenue Neutral Uplift charges, Common Use Plant Billings
2022	ER-2022-0130 (Pending)	Every Missouri West-General Rate Case	Case Coordinator <b>Direct:</b> SO2 Proceeds, Emission Allowances, Surveillance reporting, Off- System Sales, Greenwood Solar, Transmission Revenue, Wholesale Transmission Revenue Credit, Border Customers, Storm Reserve, Customer Education costs, Time of Use program costs, Pays Program, Ancillary Services, Transmission Congestion Rights, Revenue Neutral Uplift charges, Common Use Plant Billings
2022	GO-2022-0171	Spire East and Spire West Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum- Supervisory Oversight
2021	ER-2021-0240	Ameren Missouri-General Rate Case	<b>Surrebuttal/True Up:</b> Electric Vehicle Employee Incentive, Charge Ahead Program, Pay as You Save Program
2021	WA-2022-0049 and SA- 2022-0050	Missouri American Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight
2021	EA-2022-0043 (Pending)	Every Missouri Metro and Every Missouri West (CCN)	
2021	EO-2022-0105	Every Missouri Metro (Sale of Assets)	Staff Memorandum- Supervisory Oversight

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2020-2021	GR-2021-0108 (Contested)	Spire Missouri-General Rate Case	Case Coordinator <b>Direct:</b> Propane Investment Natural Gas Inventories EnergyWise and Insulation Financing Programs St Peters Lateral <b>Rebuttal:</b> Research and Development Costs <b>Surrebuttal:</b> Propane Investment
2021	EO-2021-0032	Eergy Missouri Metro and Eergy Missouri West	Investigatory Docket –Elliott Management
2020	SA-2021-0074	Missouri American Water Company (Sewer) Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight
2020	SA-2021-0017 (Contested)	Missouri American Water Company (Sewer) Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight
2020	GO-2021-0031 (Stipulated)	Spire West-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum
2020	GO-2021-0030 (Stipulated)	Spire West-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum
2020	GA-2021-0010	Spire Missouri- Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight
2020	WR-2020-0264 (Unanimous Disposition Agreement)	The Raytown Water Company (Water Rate Case)	Staff Memorandum- Supervisory Oversight
2020	WM-2020-0174	Liberty Utilities (Missouri Water) Acquisition	Staff Memorandum- Supervisory Oversight
2020	GO-2016-0332, GO-2016- 0333 and GO-2017-0201, GO-2017-0202 (Remand Cases-Stipulated)	Spire Missouri-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum-Refund calculation
2020	GO-2018-0309 and GO- 2018-0310 (Remand Cases-Stipulated)	Spire Missouri-Infrastructure System Replacement Surcharge (ISRS)	Staff Direct Report-Refund calculation
2020	GO-2020-0230 (Stipulated)	Spire West-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum <b>Direct:</b> Income Taxes
2020	GO-2020-0229 (Stipulated)	Spire East-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum <b>Direct:</b> Income Taxes
2020	GA-2020-0251	Summit Natural Gas of Missouri (CCN)	Staff Memorandum- Supervisory Oversight
2020	SM-2020-0146	Elm Hills Utility Operating Company (Acquisition)	Staff Memorandum
2019	GA-2020-0105	Spire Missouri, Inc Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight
2020	ER-2019-0374	Empire District Electric Company (Electric Rate Case)	CWC- Supervisory Oversight

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

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2018	ER-2018-0146 (Stipulated)	KCP&L Greater Missouri Operations Company (Electric Rate Case)	<p><b>Direct:</b> Greenwood Solar, Cash Working Capital, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Revenue Neutral Uplift charges, Off System Sales, Missouri Iowa Nebraska Transmission Line Losses, IT Software, Insurance, Injuries and Damages, Common Use Plant Billings, Income Taxes, Kansas City earning tax, ADIT, TCJA impacts</p> <p><b>Rebuttal:</b> Injuries and Damages, Sibley and Montrose O&amp;M</p> <p><b>Surrebuttal:</b> Greenwood Solar, Injuries and Damages, Kansas City Earnings Tax, Income Taxes</p>
2017	GR-2017-0215 and GR-2017-0216-Contested	Laclede Gas and Missouri Gas Energy (Gas Rate Case)	<p><b>Direct:</b> Cash Working Capital, JJ's incident, Environmental costs, Property Taxes, Kansas Property Taxes, Cyber Security Costs, Energy Efficiency, Low Income Energy Assistance Program, One time Energy Affordability Program, Low Income Weatherization, Red Tag Program</p> <p><b>Rebuttal:</b> Cyber-Security, Environmental and Kansas Property Tax Trackers, St Peters Lateral Pipeline</p> <p><b>Surrebuttal:</b> Kansas Property Tax, Cash Working Capital, Energy Efficiency, JJ's related costs, Rate base treatment of Red Tag Program, St Peters pipeline lateral and MGE's one-time Energy Affordability Program</p> <p><b>Litigated:</b> Kansas Property taxes and Trackers</p>

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2016-2017	ER-2016-0285-Contested	Kansas City Power & Light Company (Electric Rate Case)	<p><b>Direct:</b> Greenwood Solar, Fuel Inventories, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Market to Market Sales, Revenue Neutral Uplift charges, Fuel additives, Purchase Power, Fuel prices, Off System Sales IT Software, FERC Assessment, SPP Administrative fees, Transmission expense, CIP and Cyber Security, Depreciation Clearing, ERPP, Surface Transportation Board Reparation Amortization Amortization</p> <p><b>Rebuttal:</b> Transmission expense/revenue and Property tax Forecasts/Trackers, Wholesale Transmission Revenue</p> <p><b>Surrebuttal</b> Transmission expense/revenue and Property tax Forecasts/Trackers, Wholesale Transmission Revenue, Transmission Wholesale Revenue, Greenwood Solar</p> <p>True-up Direct: Transmission Expense and Revenue, Transmission Congestion Rights</p> <p><b>True-up Rebuttal:</b> Transmission Expense</p> <p><b>Litigated:</b> Transmission Expense</p>



Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2016	ER-2016-0156-Stipulated	KCP&L Greater Missouri Operations Company (Electric Rate Case)	<p><b>Direct:</b> Greenwood Solar, Fuel Inventories, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Market to Market Sales, Revenue Neutral Uplift charges, Fuel additives, Purchase Power, Fuel prices, Off System Sales IT Software Maintenance, FERC Assessment, SPP Administrative fees, Transmission expense, CIP and Cyber Security, Depreciation Clearing, Amortization of Regulatory Liabilities and Assets, Transource</p> <p><b>Rebuttal:</b> Cyber-Security and Transmission expense/revenue Forecasts/Trackers, Wholesale Transmission Revenue</p> <p><b>Surrebuttal:</b> Cyber-Security and Transmission expense/revenue Forecasts/Trackers, Crossroad Transmission expense, Wholesale Transmission Revenue, Greenwood Solar, Amortizations</p>
2016	EA-2015-0256-Contested	KCP&L Greater Missouri Operations Company (Solar CCN)	<p><b>Deposition</b></p> <p><b>Direct and Rebuttal Testimony:</b> No pre-filed testimony. Live testimony during hearing</p>
2015	WO-2016-0098	Missouri American Water Company- Infrastructure Service Replacement Surcharge (ISRS Reconciliation)	Staff Memorandum

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2015	ER-2014-0370-Contested	Kansas City Power & Light Company (Electric Rate Case)	<p><b>Direct:</b> Fuel Inventories, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Market to Market Sales, Revenue Neutral Uplift charges, Fuel additives, Purchase Power, Fuel prices, IT Roadmap O&amp;M, FERC Assessment, SPP Administrative fees, Transmission expense, Research and Development Tax Credit,</p> <p><b>Rebuttal:</b> Property Tax, Vegetation Management and Cyber Security Trackers, SPP Region-Wide Transmission, Transmission Wholesale Revenue</p> <p><b>Surrebuttal:</b> Property Tax, Vegetation Management and Cyber Security and Transmission Trackers, SPP Region-Wide Transmission, Transmission Wholesale Revenue, Transmission Expense</p> <p><b>True-up Rebuttal:</b> Independence Power &amp; Light Transmission Expense</p> <p><b>Litigated Issues:</b> Transmission expense, Property Tax expense, CIP/Cyber Security expense, Independence Power &amp; Light Transmission Expense</p>
2014	HR-2014-0066-Stipulated	Veolia Energy Kansas City, Inc. (Steam Rate Case)	<p><b>Direct:</b> Fuel Inventories, Prepayments, Material Supplies, Customer Deposits, Fuel Expense, Purchased Power, Environmental Fees, Miscellaneous Non-Recurring Expenses</p>
2014	GR-2014-0007-Stipulated	Missouri Gas Energy Company (Gas Rate Case)	<p><b>Direct:</b> Cash Working Capital, Revenues, Bad Debt, Outside Services, Environmental costs, Energy Efficiency, Regulatory Expenses, Amortization Expense, System Line Replacement costs, Property taxes, Kansas Property taxes</p> <p><b>Surrebuttal:</b> Property taxes, Cash Working Capital, Manufactured Gas Plant costs</p>
2013	GO-2013-0391	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)	Staff Memorandum
2013	WM-2013-0329	Bilyeu Ridge Water Company, LLC (Water Sale Case)	Staff Memorandum

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

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

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2009	HR-2009-0092-Global Settlement	KCP&L Greater Missouri Operations Company (Steam Rate Case)	<b>Direct:</b> Plant/Reserve, Cash Working Capital, Maintenance, Property Taxes, Bank Fees, Insurance, Injuries and Damages <b>Rebuttal:</b> Property Tax
2009	ER-2009-0089-Global Settlement	Kansas City Power & Light Company (Electric Rate Case)	<b>Direct:</b> Plant/Reserve, Cash Working Capital, Maintenance, Depreciation Clearing, Hawthorn V Subrogation proceeds, Hawthorn V Transformer, DOE Refund, Property Taxes, Bank Fees, Insurance, Injuries and Damages, Ice Storm AAO <b>Rebuttal:</b> Property Tax, CWC-Gross Receipts Tax <b>Surrebuttal:</b> Property Tax, CWC Gross Receipts Tax, Maintenance, Injuries and Damages
2008	HR-2008-0300-Stipulated	Trigen Kansas City Energy Corporation (Steam Rate Case)	<b>Direct:</b> Johnson Control Contract, Payroll, Payroll Taxes, and Benefits, Allocations, Insurance
2008	WR-2008-0314	Spokane Highlands Water Company (Water Rate Case)	Staff Memorandum
2007	GO-2008-0113	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)	Staff Memorandum