

**MISSOURI PUBLIC SERVICE COMMISSION**

**STAFF REPORT  
COST OF SERVICE**

**APPENDIX 1  
Staff Credentials**

**UNION ELECTRIC COMPANY  
d/b/a Ameren Missouri**

**CASE NO. ER-2014-0258**

*Jefferson City, Missouri  
December 2014*

# APPENDIX 1

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**MATTHEW J. BARNES**

**Educational and Employment Background and Credentials**

I am a Regulatory Auditor IV in the Regulatory Review Department, Utility Operations Division, Energy Unit, Energy Resource Analysis Section for the Missouri Public Service Commission. I accepted the position of Utility Regulatory Auditor I/II/III in June 2003. I was promoted to the position of Utility Regulatory Auditor IV in July 2008.

In December 2002, I earned a Bachelor of Science Degree in Business Administration with an Emphasis in Accounting from Columbia College. In May 2005, I earned a Masters in Business Administration with an Emphasis in Accounting from William Woods University.

MATTHEW J. BARNES

EDUCATION AND RATE CASE PARTICIPATION

SCHEDULE 1

Educational and Employment Background and Credentials

I am a Regulatory Auditor IV in the Regulatory Review Department, Utility Operations Division, Energy Unit, Energy Resource Analysis Section for the Missouri Public Service Commission. I accepted the position of Utility Regulatory Auditor I/II/III in June 2003. I was promoted to the position of Utility Regulatory Auditor IV in July 2008.

In December 2002, I earned a Bachelor of Science Degree in Business Administration with an Emphasis in Accounting from Columbia College. In May 2005, I earned a Masters in Business Administration with an Emphasis in Accounting from William Woods University.

**RATE CASE PARTICIPATION**

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

MATTHEW J. BARNES

EDUCATION AND RATE CASE PARTICIPATION

SCHEDULE 1

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
03/08/2006	Spin-off of landline operations	TM20060272	Rebuttal	Alltel Missouri, Inc.
08/08/2006	Rate of Return	ER20060314	Direct	Kansas City Power & Light Company
09/08/2006	Rate of Return	ER20060314	Rebuttal	Kansas City Power & Light Company
09/13/2006	Rate of Return	GR20060387	Direct	Atmos Energy Corporation
10/06/2006	Rate of Return	ER20060314	Surrebuttal	Kansas City Power & Light Company
11/07/2006	Rate of Return	ER20060314	True-Up Direct	Kansas City Power & Light Company
11/13/2006	Rate of Return	GR20060387	Rebuttal	Atmos Energy Corporation
11/23/2006	Rate of Return	GR20060387	Surrebuttal	Atmos Energy Corporation
12/01/2006	Rate of Return	WR20060425	Direct	Algonquin Water Resources of Missouri LLC
12/28/2006	Rate of Return	WR20060425	Rebuttal	Algonquin Water Resources of Missouri LLC
01/12/2007	Rate of Return	WR20060425	Surrebuttal	Algonquin Water Resources of Missouri LLC

MATTHEW J. BARNES

EDUCATION AND RATE CASE PARTICIPATION

SCHEDULE 1

Date Filed	Issue	Case Number	Exhibit	Case Name
02/07/2007	Finance Recommendation	GF20070220	Staff Recommendation	Laclede Gas Company
05/04/2007	Rate of Return	GR20070208	Direct	Laclede Gas Company
07/24/2007	Rate of Return	ER20070291	Direct	Kansas City Power and Light Company
08/30/2007	Rate of Return	ER20070291	Rebuttal	Kansas City Power and Light Company
09/20/2007	Rate of Return	ER20070291	Surrebuttal	Kansas City Power and Light Company
11/02/2007	Rate of Return	ER20070291	True-up Direct	Kansas City Power and Light Company
02/01/2008	Finance Recommendation	EF20080214	Staff Recommendation	Kansas City Power and Light Company
02/22/2008	Rate of Return	ER20080093	Staff Report	The Empire District Electric Company
04/04/2008	Rate of Return	ER20080093	Rebuttal Testimony	The Empire District Electric Company
04/25/2008	Rate of Return	ER20080093	Surrebuttal Testimony	The Empire District Electric Company

MATTHEW J. BARNES

EDUCATION AND RATE CASE PARTICIPATION

SCHEDULE 1

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
08/18/2008	Rate of Return	WR20080311	Staff Report	Missouri-American Water Company
09/30/2008	Rate of Return	WR20080311	Rebuttal Testimony	Missouri-American Water Company
10/16/2008	Rate of Return	WR2008031	Surrebuttal Testimony	Missouri-American Water Company
02/26/2010	Fuel Adjustment Clause	ER20100130	Staff Report	The Empire District Electric Company
04/02/2010	Fuel Adjustment Clause	ER20100130	Rebuttal Testimony	The Empire District Electric Company
04/23/2010	Fuel Adjustment Clause	ER20100130	Surrebuttal Testimony	The Empire District Electric Company
02/23/11	Fuel Adjustment Clause	ER20110004	Staff Report	The Empire District Electric Company
04/22/11	Fuel Adjustment Clause	ER20110004	Rebuttal Testimony	The Empire District Electric Company
04/28/11	Fuel Adjustment Clause	ER20110004	Surrebuttal Testimony	The Empire District Electric Company
05/06/11	Fuel Adjustment Clause	ER20110004	True-up Direct Testimony	The Empire District Electric Company
10/21/11	Costs for the Phase-In Tariffs	ER20120024	Direct Testimony	KCP&L Greater Missouri Operations Company

MATTHEW J. BARNES

EDUCATION AND RATE CASE PARTICIPATION

SCHEDULE 1

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
11/17/11	Rate of Return	WR20110337	Staff Report	Missouri-American Water Company
08/09/12	Fuel Adjustment Clause	ER20120175	Staff Report	KCP&L Greater Missouri Operations Company
09/12/12	Fuel Adjustment Clause	ER20120175	Rebuttal Testimony	KCP&L Greater Missouri Operations Company
10/10/12	Fuel Adjustment Clause	ER20120175	Surrebuttal Testimony	KCP&L Greater Missouri Operations Company
11/30/12	Fuel Adjustment Clause	ER20120345	Staff Report	The Empire District Electric Company
12/13/14	Fuel Adjustment Clause	ER20120345	FAC Rate Design	The Empire District Electric Company
01/16/13	Fuel Adjustment Clause	ER20120345	Rebuttal Testimony	The Empire District Electric Company
02/14/13	Fuel Adjustment Clause	ER20120345	Surrebuttal Testimony	The Empire District Electric Company



**ALAN BAX**

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

TESTIMONY AND REPORTS  
BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION

BY ALAN J. BAX

COMPANY	CASE NUMBER
Aquila Networks – MPS	ER-2004-0034
Union Electric Company d/b/a AmerenUE	EO-2004-0108
Empire District Electric Company	ER-2002-0424
Kansas City Power and Light Company	EA-2003-0135
Union Electric Company d/b/a AmerenUE	EO-2003-0271
Aquila Networks – MPS	EO-2004-0603
Union Electric Company d/b/a AmerenUE	EC-2002-0117
Three Rivers and Gascosage Electric Coops	EO-2005-0122
Union Electric Company d/b/a AmerenUE	EC-2002-1
Empire District Electric Company	ER-2001-299
Aquila Networks – MPS	EA-2003-0370
Union Electric Company d/b/a AmerenUE	EW-2004-0583
Union Electric Company d/b/a AmerenUE	EO-2005-0369
Trigen Kansas City	HA-2006-0294
Union Electric Company d/b/a AmerenUE	EC-2005-0352
Missouri Public Service	ER-2001-672
Aquila Networks – MPS	EO-2003-0543
Kansas City Power and Light Company	ER-2006-0314
Macon Electric Coop	EO-2005-0076
Aquila Networks – MPS	EO-2006-0244
Union Electric Company d/b/a AmerenUE	EO-2003-0271
Union Electric Company d/b/a AmerenUE	EW-2004-0583
Union Electric Company d/b/a AmerenUE	EC-2004-0556
Union Electric Company d/b/a AmerenUE	EC-2004-0598
Empire District Electric Company	ER-2004-0570
Union Electric Company d/b/a AmerenUE	EC-2005-0110

Union Electric Company d/b/a AmerenUE	EC-2005-0177
Union Electric Company d/b/a AmerenUE	EC-2005-0313
Empire District Electric Company	EO-2005-0275
Aquila Networks – MPS	EO-2005-0270
Union Electric Company d/b/a AmerenUE	EO-2006-0145
Empire District Electric Company	ER-2006-0315
Aquila Networks – MPS	ER-2005-0436
Union Electric Company d/b/a AmerenUE	EC-2005-0352
Union Electric Company d/b/a AmerenUE	EO-2006-0096
West Central Electric Cooperative	EO-2006-0339
Union Electric Company d/b/a AmerenUE	EO-2008-0031
Union Electric Company d/b/a AmerenUE	EC-2009-0193
Empire District Electric Company	ER-2008-0093
Missouri Rural Electric Cooperative	EO-2008-0332
Grundy Electric Cooperative	EO-2008-0414
Osage Valley Electric Cooperative	EO-2009-0315
Union Electric Company d/b/a AmerenUE	EO-2009-0400
Union Electric Company d/b/a AmerenUE	EO-2008-0310
Aquila Networks – MPS	EA-2008-0279
West Central Electric Cooperative	EO-2008-0339
Empire District Electric Company	EO-2009-0233
Union Electric Company d/b/a/ AmerenUE	EO-2009-0272
Empire District Electric Company	EO-2009-0181
Union Electric Company d/b/a AmerenUE	ER-2008-0318
Kansas City Power and Light Company	ER-2009-0089
Kansas City Power and Light – GMO	ER-2009-0090
Union Electric Company d/b/a AmerenUE	ER-2010-0036
Union Electric Company d/b/a AmerenUE	ER-2010-0036
Empire District Electric Company	ER-2010-0130
Laclede Electric Cooperative	EO-2010-0125
Union Electric Company d/b/a AmerenUE	EC-2010-0364
Union Electric Company d/b/a AmerenUE	EO-2011-0052
Kansas City Power and Light Company	ER-2010-0355

Kansas City Power and Light – GMO	EO-2011-0137
Kansas City Power and Light – GMO	ER-2010-0356
Union Electric Company d/b/a AmerenUE	ER-2011-0028
Kansas City Power and Light – GMO	EO-2012-0119
Kansas City Power and Light Company	EO-2011-0137
Ameren Missouri	ER-2012-0121
Empire District Electric Company	EO-2011-0085
Empire District Electric Company	EO-2012-0192
Empire District Electric Company	EO-2013-0313
Ameren Missouri	ER-2012-0180
Ameren Missouri	EO-2013-0418
City Utilities of Springfield	EO-2012-0441
Kansas City Power and Light – GMO	EO-2012-0367
Empire District Electric Company	ER-2011-0004
Union Electric Company d/b/a/ Ameren Missouri	ER-2012-0166
Kansas City Power and Light Company	ER-2012-0174
Union Electric Company d/b/a/ Ameren Missouri	ER-2013-0044
Kansas City Power and Light – GMO	ER-2012-0175
Empire District Electric Company	ER-2012-0345
Kansas City Power and Light Company	EO-2012-0367
Boone Electric Cooperative	EO-2015-0012
Transource Missouri, LLC	EA-2013-0098
Black River Electric Cooperative	EO-2015-0096
Union Electric Company d/b/a/ Ameren Missouri	EW-2012-0369
Union Electric Company d/b/a/ Ameren Missouri	EO-2014-0044
Union Electric Company d/b/a/ Ameren Missouri	EO-2013-0418
Union Electric Company d/b/a/ Ameren Missouri	EE-2013-0511
Union Electric Company d/b/a/ Ameren Missouri	EO-2015-0017
Union Electric Company d/b/a/ Ameren Missouri	EO-2014-0009
Kansas City Power and Light Company	EO-2014-0128
Union Electric Company d/b/a/ Ameren Missouri	EO-2014-0296
Union Electric Company d/b/a/ Ameren Missouri	ER-2014-0258

**KOFI A. BOATENG, CPA, CIA**

**EDUCATIONAL BACKGROUND AND EXPERIENCE**

In May 2004, I received a Master's of Business Administration (MBA) degree with emphasis in Accounting from Lincoln University in Jefferson City, Missouri. I graduated from Ho Polytechnic, Ghana in September 2000, and received a Higher National Diploma (HND) in Accountancy. I commenced employment with the Missouri Public Service Commission Staff (Staff) in my current position of Utility Regulatory Auditor in September of 2004. Prior to employment with the Commission, I worked with the Missouri Department of Revenue, Scholastic Group, Inc., ACS-BPS (Ghana) Limited, and the Controller & Accountant General's Department, Ghana.

I am a Certified Public Accountant (CPA) licensed in the state of Missouri. I also hold Certified Internal Auditor (CIA), and Certified Fraud Examiner (CFE) designations. I am a member of the American Institute of Certified Public Accountants (AICPA), Missouri Society of Certified Public Accountants (MSCPA), The Institute of Internal Auditors (The IIA), and the Association of Certified Fraud Examiners (ACFE).

I have actively participated and assisted with audits and examinations of the books and records of utility companies operating under the Commission's jurisdiction within the state of Missouri in both formal and informal rate cases. I have also filed and given testimony before the Missouri Public Service Commission.

**CASE PROCEEDING PARTICIPATION**

**KOFI A. BOATENG, CPA, CIA**

<b>PARTICIPATION</b>		
<b>COMPANY</b>	<b>CASE NO.</b>	<b>FILING TYPE/ISSUES</b>
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	GR-2014-0152	Staff Cost of Service Report (Direct & Rebuttal) Issues: Retail Revenues; Cash Working Capital; Legal Expense; Removal of Gas Cost; Postage; Bad Debt Expense; Pension & OPEB Expense. (All stipulated)
Peaceful Valley Service Company	SR-2014-0153 WR-2014-0154	Issues: Water Availability Charge; Tap on/Connection Fees; Electricity Expense; Outside Services; System Repairs & Maintenance; Property & Liability Insurance; Property Taxes; Income Taxes. Submitted Staff Memo. Stipulation and Agreement.
Lincoln County Sewer & Water, LLC	SR-2013-0321 WR-2013-0322	Staff Cost of Service Report (Surrebuttal & Evidentiary Hearing) Issues: Chemical Expense; Electricity Expense; Outside Services; Testing Expense; Telephone & Internet Expense; Office Building Expense
Laclede Gas Company/Missouri Gas Energy (MGE)	GM-2013-0254	Acquisition Case (Stipulated)
Laclede Gas Company	GR-2013-0171	Issues: Prepaid Pension Asset; OPEB; Incentive Compensation, Pension & OPEB Expense; SERP. (No Staff Cost of Service Report or Testimony filed)
Cedar Green Land Acquisition, LLC	WA-2013-0117	Certificate of Convenience and Necessity (CCN) application – Staff Memo. Stipulation & Agreement.
Union Electric Company d/b/a Ameren Missouri	ER-2012-0166	Staff Cost of Service Report (Direct, Rebuttal, & Surrebuttal): Maryland Height Energy Ctr. Plant; Entergy Case – Legal Fees & Refunds; Leases; Injuries & Damages; Insurance Expense; SO <sub>2</sub> Tracker Adj.; Corporate Allocation; Storm Costs-Annualization & Amortization; Cash Working Capital (CWC)
Atmos Energy Corporation/Liberty Energy (Midstates) Corporation	GM-2012-0037	Acquisition Case

**CASE PROCEEDING PARTICIPATION**

**KOFI A. BOATENG, CPA, CIA**

<b>PARTICIPATION</b>		
<b>COMPANY</b>	<b>CASE NO.</b>	<b>FILING TYPE/ISSUES</b>
Union Electric Company d/b/a Ameren Missouri	ER-2011-0028	Staff Cost of Service Report (Direct & Rebuttal); Electric Revenue (Customer Growth), MISO Day Revenues & Expenses; Gross Receipt Taxes (GRT); Pension & OPEB Trackers & Expenses; Uncollectible Accounts, FAC Elimination; and Unbilled Revenues ( All Stipulated)
Union Electric Company d/b/a AmerenUE	GR-2010-0363	Direct Report: Gas Revenues (growth), Other Revenues, Pension & OPEB Expense, Incentive Compensation, Gross Receipt Taxes, Unbilled Revenues
KMB Utility Corporation	SR-2010-0345 WR-2010-0346	Staff Memorandum/ Expenses
Union Electric Company d/b/a AmerenUE	GO-2010-0257	Staff Recommendation: Infrastructure System Replacement Surcharge (ISRS) Application
Union Electric Company d/b/a AmerenUE	ER-2010-0036	Direct Report: Electric Revenues (growth), Other Revenues – MISO related Revenues and Expenses, Bad Debt, Pension & OPEB, Incentive Compensation
Kansas City Power & Light Company	ER-2009-0089	Direct Report: Electric Revenues (growth), Other Revenues, Bad Debt Expense, Forfeited Discount, Gross Receipt Taxes, Electronic Card Acceptance Program, Fly Ash Sales
KCP&L Greater Missouri Operation Company – MPS & L&P	ER-2009-0090	Direct Report: Electric Revenues (growth), Other Revenues, Bad Debt Expense, Forfeited Discount, Gross Receipt Taxes, Electronic Card Acceptance Program, Inter-Company Off-System Sales Revenue and Off-System Fuel & Purchased Power
Missouri-American Water Company	WR-2008-0311	Testimony: Revenues, Gross Receipt Taxes, Bad Debt Expense, Chemical Expense, Uncountable-For-Water
Gladlo Water & Sewer Company	WR-2009-0418 SR-2009-0419	Staff Memorandum

**CASE PROCEEDING PARTICIPATION**

**KOFI A. BOATENG, CPA, CIA**

<b>PARTICIPATION</b>		
<b>COMPANY</b>	<b>CASE NO.</b>	<b>FILING TYPE/ISSUES</b>
Missouri Gas Utility	GR-2008-0060	Testimony: Materials & Supplies, Gas Inventory, Prepayments, Customer Deposits, Payroll, Advertising, Property Taxes, Rate Case Expense.
Roy-L Utilities, Inc.	QS-2008-0001 QW-2008-0002	Staff Memorandum
Laclede Gas Company	GR-2007-0208	Testimony: Customer Deposits, Payroll & Payroll Taxes, Incentive Compensation, Dues & Donations, Miscellaneous Expenses, Lobbying, Equity Plan, Directors' Fees, and Customer Deposit Interest
Bilyeu Water Co. LLC	WA-2007-0270	Certificate Case: No Staff Memorandum
Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Testimony: Materials and Supplies, Prepayments, Customer Deposits, Advertising, Dues & Donations, Postage, PSC Assessment, Rate Case Expense, Customer Deposit Interest Expense
Gladlo Water & Sewer Company	QS-2007-0001 QW-2007-0002	Staff Memorandum (Case Still Pending)
Algonquin Water Resources of Missouri, LLC	WR-2006-0425	Testimony: Revenues, Electric Expense, Office Rents, Postage, Telephone Expense, Rate Case Expense
The Empire District Electric Company	ER-2006-0315	Testimony: Plant and Depreciation, Reserve, Cash Working Capital, Property Taxes, Advertising, Dues and Donations, Outside Services, Banking Fees, Promotional Giveaways, Transmission Billing Adjustment, Maintenance
New Florence Telephone Company	TC-2006-184	Stipulation and Agreement
Cedar Green Land Acquisition, LLC	WA-2013-0117 SA-2013-0354	Certificate Case (Still Pending)
Suburban Water and Sewer Company	WR-2005-0455	Staff Memorandum
Noel Water Company, Inc.	WR-2005-0452	Staff Memorandum



**CASE PROCEEDING PARTICIPATION**

**KOFI A. BOATENG, CPA, CIA**

<b>PARTICIPATION</b>		
<b>COMPANY</b>	<b>CASE NO.</b>	<b>FILING TYPE/ISSUES</b>
Aquila, Inc., d/b/a Aquila Networks-L&P	HR-2005-0450	Testimony: Materials and Supplies, Prepayments, Customer Deposits, Customer Deposits Interests, Customer Advances, PSC Assessments, Rate Case Expense
Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Testimony: Materials and Supplies, Prepayments, PSC Assessments, Rate Case Expense
Public Service Commission of the State of Missouri v. Cass County Telephone Company Limited Partnership	TC-2005-0357	Stipulation and Agreement
Southtown Utilities, Inc.	WA-2005-0268	Staff Memorandum
Aqua Missouri Company, Inc. (Water and Sewer)	QS-2005-0008 QW-2005-0009 QS-2005-0010 QW-2005-0011	Staff Memorandum

## **KORY BOUSTEAD**

### **Present Position**

I am currently employed as a Rate & Tariff Examiner II 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**

In December 2008, I earned a Bachelor of Science degree in Business Administration with an emphasis in Marketing from Columbia College. I went on to earn a Master of Business Administration, in Business Administration and Management from William Woods University in 2001.

I have been employed at the Missouri Public Service Commission as a Rate & Tariff Examiner II since July 2012. Prior to joining the Commission, beginning in 2002, I was employed with Ameren Missouri as a Customer Service Representative in the Jefferson City Call Center. In this role, I was responsible for answering customer inquiries and requests through the call center including establishment of new and transfer accounts. I effectively managed customer complaints, resolving billing issues, and handling trouble calls. I was responsible for establishing payment agreements, advising customers regarding collection procedures and responsible for maintaining personal telephone statistics and call volume in excess of company average. Prior to my employment with Ameren Missouri I worked for different Jefferson City companies in the fields of advertising and wireless phone service.

**List of Previous Testimony Filed**

**Kory Boustead**

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Case Name</b>
5/30/2014	Low Income Weatherization Programs, Energy Efficiency, Service Line Extension	GR-2014-0086	Summit Natural Gas of Missouri, Inc.
7/30/2014	Low Income Weatherization Programs, Energy Efficiency, Main Line Extension	GR-2014-0152	Liberty Utilities, Inc.

**Erin M Carle**  
**Utility Regulatory Auditor**

**Present Position:**

I am a Utility Regulatory Auditor in the Auditing Unit, of the Utility Services Department, Regulatory Review Division of the Missouri Public Service Commission. I have been employed by the Missouri Public Service Commission since January of 2008.

**Educational Background and Work Experience:**

I received a Bachelor of Science degree in Accounting with a minor in Business Administration from Maryville University of St. Louis in 2006. Prior to joining the Commission, I was employed by the Meramec Valley R-III school district from 2000-2008 as a Computer Teacher, Aide, and Substitute Teacher. I was also employed by the Longview Animal Nutrition Center from 2002-2005 as a Research Technician. My duties entailed nutritional testing, data entry, animal surgeries, vaccinations and basic care. Additionally, I was employed by Fitzgerald & Fitzgerald P.C. from 2005-2006. My duties entailed the preparation of personal and corporate income taxes as well as reviewing corporate accounting procedures.

**Case Summary  
Of  
Erin M. Carle**

<b>Company</b>	<b>Case No.</b>	<b>Issues</b>
Laclede Gas Company	GO-2014-0212	ISRS Filing
Lake Region Water and Sewer Company	WR-2013-0461 and SR-2013-0459	Bad Debt Expense, Building Rental Expense, Customer Refunds, Equipment Rental Expense, Water and Sewer Rate Revenues, Miscellaneous Revenues, PSC/OPC Assessment, Rate Case Expense, Water and Sewer Maintenance, Miscellaneous Expense, Accounting Schedules
Laclede Gas Company	GR-2013-0171	900 Account Analysis, Advertising, Corporate Franchise Tax, Dues and Donations, Environmental Expense, Injuries and Damages, Legal Fees, Lobbying, Promotional Giveaways, Property and Liability Insurance, TAS Accounts
Laclede Gas Company	GO-2013-0352	ISRS Filing
Ameren Missouri	ER-2012-0166	Dues and Donations, Corporate Franchise Tax, Cyber Security, Interest on Customer Deposits, Misc. Expense, Other Rate Base Items, Plant, Depreciation Reserve, Property Tax, Property Tax Refund, PSC/OPC Assessment
Meramec Sewer Company	SR-2012-0309	Accounting Schedules, Accounting Exp., Customer Billing Exp., Office Supplies, Chemicals, Contract Services, Registration Fees, PSC Assessment, R.E. and Prop. Taxes, Outside Services, Payroll, Payroll Taxes, Postage, Rate Case Exp., Rent Exp., Sludge Hauling, Utility Expenses, Staff Memorandum
Lincoln County Sewer & Water	WA-2012-0018 SA-2012-0019	Revenues, Accounting Exp., Billing Exp., Chemicals, Electric Annualization, Insurance, Misc. Revenues, Office Supplies, Postage, PSC Assessment, RE Taxes, Rate Case Expense, Utility Expense
Laclede Gas Company	GO-2011-0361	ISRS Filing
TBJ Sewer Systems, Inc.	SR-2011-0182	Accounting Schedules, Staff Memorandum, Repairs and Maintenance, Electric Annualization, Revenues, Payroll, Insurance Exp., Plant, Depreciation Reserve, CIAC, Postage, PSC Assessment, Expenses
Ameren Missouri	ER-2011-0028	Taum Sauk construction audit
Ameren UE	GR-2010-0363	Injuries and Damages, Insurance Exp., Uncollectibles, Leases

<b>Company</b>	<b>Case No.</b>	<b>Issues</b>
Laclede Gas Company	GR-2010-0171	Plant in Service, Depreciation Reserve, Incentive Compensation, Bonus/Equity Plan, PSC Assessment, Property Tax, Materials and Supplies, Payroll, Payroll Taxes, Other Employee Benefits, Advertising Exp., Dues and Donations, Leases, Rent Exp., Director's Fees, Capitalized Depreciation Expense, Amorization of Non-Depreciated Accounts
Aqua Missouri	SC-2010-0150 SC-2010-0152 WC-2010-0151 WC-2010-0153	Complaint Case
Aqua Missouri	SR-2010-0026 SR-2010-0023 WR-2010-0025 WR-2010-0027	Outside Services, Transportation Exp., Payroll, Payroll Taxes, Employee Benefits, Leases, Accounting Schedules, Lab Testing, PSC Assessment, Property Tax, Supplies and Expenses, Tank Painting, General Insurance, Legal Expenses, Rate Case Exp., Chemicals, Expenses, Purchased Water, Maintenance
Ameren UE	GT-2009-0413	ISRS Filing
Oakbrier Water	WR-2009-0229	Outside Services, Revenues, Vehicle Expense, Rent Exp., Payroll, Plant, PSC Assessment, Repairs, Sludge Hauling, Office Expense, Utility Bills, Meter Reads, Accounting Schedules
Whispering Hills Water	WR-2009-0228	Outside Services, Revenues, Vehicle Expense, Rent Exp., Payroll, Plant, PSC Assessment, Repairs, Sludge Hauling, Office Expense, Utility Bills, Meter Reads, Accounting Schedules
Lakeland Heights Water	WR-2009-0227	Outside Services, Revenues, Vehicle Expense, Rent Exp., Payroll, Plant, PSC Assessment, Repairs, Sludge Hauling, Office Expense, Utility Bills, Meter Reads, Accounting Schedules
RD Sewer	SR-2009-0226	Outside Services, Revenues, Vehicle Expense, Rent Exp., Payroll, Plant, PSC Assessment, Repairs, Sludge Hauling, Office Expense, Utility Bills, Accounting Schedules
Ameren UE	ER-2008-0318	Plant in Service, Depreciation Reserve, 900 Account Analyses, Advertising, Cash Working Capital, Vacation Payroll, Outside Services, Customer Advances, Dues and Donations, Interest on Customer Deposits, Leases, Materials and Supplies, Prepayments, Property Taxes, PSC Assessment, Rate Case Expense

**JOHN P. CASSIDY**

**EDUCATIONAL AND EMPLOYMENT BACKGROUND AND CREDENTIALS**

**Position**

I am a Utility Regulatory Auditor V in the Auditing Unit, Utility Services Department. My business address is 111 North Seventh Street, Suite 105, St. Louis, Missouri 63101. Since joining the Missouri Public Service Commission's Auditing Department Staff in 1990, I have assisted with and directed audits and examinations of the books and records of utility companies operating within the State of Missouri. I have also conducted numerous audits of small water and sewer companies in conjunction with the Commission's informal rate proceedings. Please refer to the following pages of this schedule for a list of rate case proceedings in which I have previously filed testimony.

**Education**

Southeast Missouri State University

Cape Girardeau, Missouri

Bachelor of Science Degree in Business Administration

Double Major: Marketing 1989 and Accounting 1990

**RATE CASE PROCEEDING PARTICIPATION  
JOHN P. CASSIDY**

<u>COMPANY</u>	<u>CASE NO.</u>
<b>Missouri Cities Water Company</b> Payroll and Related Pensions OPEBS Insurance Expense Advertising Expense Miscellaneous Expenses  Type of Testimony Filed: Direct and Surrebuttal	<b>WR-91-172</b>
<b>St. Louis County Water Company</b> Tank Painting Main Failures Residue Removal General Insurance Expense PSC Assessment Miscellaneous Expenses  Type of Testimony Filed: Direct	<b>WR-91-361</b>
<b>Southwestern Bell Telephone Company</b> Advertising Expenses Promotional Giveaways Miscellaneous Expenses  Type of Testimony Filed: Direct and Surrebuttal	<b>TC-93-224</b>
<b>Laclede Gas Company</b> Payroll and Payroll Taxes Incentive Compensation 401 (K) Dental and Vision Insurance Data Processing  Type of Testimony Filed: Direct	<b>GR-94-220</b>



<u>COMPANY</u>	<u>CASE NO.</u>
<b>The Empire District Electric Company</b>	<b>ER-95-279</b>
Revenues	
Uncollectibles Expense	
Municipal Franchise Taxes	
Postage Expense	
Emission Credits	
Type of Testimony Filed: Direct	
<b>Imperial Utility Corporation</b>	<b>SC-96-247</b>
Rate Base	
Depreciation Reserve	
Depreciation Expense	
CIAC	
Property Taxes	
Property Insurance	
Lab Testing Expense	
Sludge Removal Expense	
Type of Testimony Filed: Rebuttal	
<b>St. Louis County Water Company</b>	<b>WR-97-382</b>
Payroll and Payroll Taxes	
Employee Benefits	
Employee Savings	
Shared Employees	
Type of Testimony Filed: Direct	
<b>Laclede Gas Company</b>	<b>GR-98-374</b>
Payroll and Payroll Taxes	
401 (K)	
Health Care Costs	
Pension Plan	
Director's Pension Plan	
Trustee Fees	
SERP	
Outside Consulting	
Incentive Compensation	
Advertising Expense	
Type of Testimony Filed: Direct	

**COMPANY**

**CASE NO.**

**United Water Missouri, Inc.**

**WR-99-326**

Payroll and Payroll Taxes  
401 (K)  
Health Care Costs  
Employee Relocation  
Corporation Franchise Tax  
Advertising Expense  
Dues and Donations  
Miscellaneous Expenses

Type of Testimony Filed: Direct

**Union Electric Company**

**EC-2000-795**

Injuries and Damages  
Legal Expense  
Environmental Expense

Type of Testimony Filed: Direct

**Union Electric Company**

**GR-2000-512**

Revenues  
Uncollectibles Expense  
Customer Deposits

Type of Testimony Filed: Direct

**Laclede Gas Company**

**GR-2001-629**

Revenues  
Gross Receipts Tax  
Gas Supply Incentive Plan  
Gas Costs  
Uncollectibles Expense  
Non-Utility Operations

Type of Testimony Filed: Direct

**COMPANY**

**CASE NO.**

**Union Electric Company, d/b/a AmerenUE**

**EC-2002-01**

Fuel Expense  
Callaway Refueling  
Legal Expense  
Environmental Expense  
Capacity Purchases  
Midwest ISO  
Payroll and Related  
Incremental Overtime

Type of Testimony Filed: Direct and Surrebuttal

**Union Electric Company, d/b/a AmerenUE**

**EC-2002-1025**

Legal Expense  
Environmental Expense  
Midwest ISO

Type of Testimony Filed: Direct

**Laclede Gas Company**

**GR-2002-356**

Revenues  
Gross Receipts Tax  
Gas Supply Incentive Plan  
Gas Costs  
Uncollectibles Expense  
Income Taxes

Type of Testimony Filed: Direct

**Laclede Gas Company**

**GT-2003-0117**

Financial Aspects

Type of Testimony Filed: Direct

**COMPANY**

**CASE NO.**

**Missouri-American Water Company**

**WR-2003-0500 & WC-2004-0168**

Allocation of Belleville Labs Cost to MAWC  
National Call Center  
Compensation for Services Provided from MAWC to AWR  
Information Technology Services  
Capitalization of Shared Services  
Transition Costs  
Cost Allocation Manual  
Affiliate Transactions  
Severance Costs  
National Call Center Transition Costs  
National Shared Services Transition Costs

Type of Testimony Filed: Direct & Surrebuttal

**Missouri-American Water Company**

**SM-2004-0275**

Acquisition Adjustment

Type of Testimony Filed: Direct

**The Empire District Electric Company**

**ER-2004-0572**

Interim Energy Charge  
Fuel Expense  
Purchased Power  
Off System Sales  
KCPL Transmission Expense  
Income Taxes

Type of Testimony Filed: Direct & Surrebuttal

**Union Electric Company d/b/a AmerenUE**

**GR-2007-0003**

Environmental Expense

Type of Testimony Filed: Direct

**COMPANY**

**CASE NO.**

**Union Electric Company d/b/a AmerenUE**

**ER-2007-0002**

Fuel Expense  
Fuel Inventories  
Callaway Refueling Costs  
Combustion Turbine Maintenance Expense  
Environmental Expense  
Gains on the Sale of Sulfur Dioxide Emission Allowances

Type of Testimony Filed: Direct, Rebuttal and Surrebuttal

**Missouri-American Water Company**

**WR-2007-0216**

Belleville Labs Allocation  
Compensation for Services MAWC Provided to AWR  
Income Taxes

Type of Testimony Filed: Direct

**Union Electric Company d/b/a AmerenUE**

**ER-2008-0318**

Fuel and Purchased Power Expense  
Off System Sales  
Fuel Inventories  
Callaway Refueling Costs  
Generating Plant Outages  
Capacity Charges  
Entergy Refunds  
Non-Labor Storm Costs – Test Year  
Non-Labor Storm Cost AAO  
Non-Labor Storm Cost Amortization  
SO2 Emission Allowance Sales and Tracker  
Deferred Income Taxes for Rate Base  
Income Taxes  
Production Cost Model Issues

Type of Testimony Filed: Direct and Surrebuttal

**COMPANY**

**CASE NO.**

**Union Electric Company d/b/a AmerenUE**

**ER-2010-0036**

Corporate Allocations  
Potential Refundable Entergy Charges  
Payroll and Payroll Taxes  
Employee Benefits  
Voluntary Separation Election  
Involuntary Separation Program  
Severance Costs  
Callaway Security Force

Type of Testimony Filed: Direct

**Laclede Gas Company**

**GR-2010-0171**

Report on Revenue Requirement Cost of Service  
Overview of Staff's Filing  
Revenue Associated with Propane Sale  
Insulation Financing  
Energy Wise  
NITEC Study  
Home Sales Reinspection Fees  
Gain on Sale of Property  
Emergency Cold Weather Rule AAO  
IFRS AAO  
Gas Safety AAOs  
Line of Credit Fees

Type of Testimony Filed: Direct, Rebuttal and Surrebuttal

**Union Electric Company d/b/a AmerenUE**

**ER-2011-0028**

Accumulated Deferred Income Taxes  
Potential Refundable Entergy Charges  
Payroll  
Payroll Taxes  
Voluntary Separation Election Plan  
Involuntary Separation Program  
Test Year Severance Costs  
Amortization of Severance Costs  
Other Employee Benefits  
Test Year Storm Costs  
Storm Cost AAO Case Nos. EU-2008-0141 and ER-2008-0318  
Rebranding Costs  
Income Tax

Type of Testimony Filed: Direct and Surrebuttal

**COMPANY**

**CASE NO.**

**Union Electric Company d/b/a AmerenUE**

**ER-2012-0166**

Report on Revenue Requirement Cost of Service  
Overview of Staff's Filing  
Plant-in-Service Accounting  
Accumulated Deferred Income Taxes  
Employee Stock Ownership Plan Deduction  
Income Taxes  
Missouri Jurisdictional Allocation Factors  
Lake of the Ozarks Shoreline Management Program  
Storm Assistance Revenues and Expenses  
Renewable Energy Standard Costs

Type of Testimony Filed: Direct, Rebuttal and Surrebuttal

**Union Electric Company d/b/a AmerenUE**

**EA-2012-0281**

Costs Associated with Labadie Energy Center Expansion  
Alternative Site Studies

Type of Testimony Filed: Rebuttal, Cross-Surrebuttal and  
Supplemental

**Union Electric Company d/b/a AmerenUE**

**EC-2014-0223**

Complaint Case – Rate Levels

Type of Testimony Filed: Rebuttal and Surrebuttal

**CLAIRE M. EUBANKS, P.E.**

**PRESENT POSITION:**

I am a Utility Regulatory Engineer I in the Engineering Analysis Section, Energy Infrastructure Reliability Unit of the Tariff, Safety, Economic and Engineering Analysis Department in the Regulatory Review Division.

**EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:**

I received my Bachelor of Science degree in Environmental Engineering from the University of Missouri – Rolla, now referred to as Missouri University of Science and Technology, in May 2006. I am a licensed professional engineer in the states of Missouri and Arkansas. Immediately after graduating from UMR, I began my career with Aquaterra Environmental Solutions, Inc., now SCS Aquaterra, an engineering consulting firm based in Overland Park, Kansas. During my time with Aquaterra, I worked on various engineering projects related to the design, construction oversight, and environmental compliance of solid waste landfills. I began my employment with the Commission in November 2012.

**TESTIMONY FILED:**

<b>Case Number</b>	<b>Utility</b>	<b>Type of Filing</b>	<b>Issue</b>
EA-2012-0281	Ameren	Rebuttal	Certificate of Convenience and Necessity
EC-2013-0379 EC-2013-0380	KCP&L KCP&L GMO	Rebuttal	RES Compliance
ET-2014-0059	KCP&L GMO	Rebuttal	RES Retail Rate Impact
ET-2014-0071	KCP&L	Rebuttal	RES Retail Rate Impact
ET-2014-0085	Ameren	Rebuttal	RES Retail Rate Impact



## **Lisa M. Ferguson**

### **Present Position:**

I am a Utility Regulatory Auditor IV, Auditing Unit, Utility Services Department, Regulatory Review Division of the Missouri Public Service Commission. As a Utility Regulatory Auditor, I review all exhibits and testimony on assigned issues, develop accounting adjustments and issue positions that are supported by workpapers and written testimony.

### **Educational Credentials and Work Experience:**

I have an Associate of Science degree from Moberly Area Community College, a Bachelor's of Science degree in Accounting from Truman State University, and a Master's degree in Accounting from Truman State University. I have been employed by the Missouri Public Service Commission since June 2008. Prior to joining the Commission, I worked in several departments, primarily Customer Service and as an accounting assistant, for Hy-Vee Food and Drug from July 1998 to May 2002. I was also employed by Kelly L. Lovekamp as a legal office assistant during 2001. From June 2002 to May 2008, I was employed as a support staff for Chariton Valley Association. My duties included support of daily living activities for people with disabilities.

**Past Rate Case Proceedings:**

Liberty Utilities	GR-2014-0152	Board of Directors Fees, Employee Benefits, Environmental Expense, Fleet Fuel Expense, Incentive Compensation, Payroll, Payroll Tax, Property Tax, Relocation Expense Accounting Schedules, Reconciliation
Terre Du Lac Utility Co.	WR-2014-0104 SR-2014-0105	Revenues, Uncollectibles, Water Loss Adjustment
Laclede Gas Co.	GR-2013-0171	Revenue, Energy Wise and Insulation Revenues and Ratebase, Gas Costs, Gross Receipts Tax, ISRS Revenue, OSS and Capacity Release, Postage Expense, Unbilled Revenues, Uncollectibles Accounting Schedules, Reconciliation
Lincoln County Water & Sewer	SR-2013-0321	Revenues, Bank Fees, Billing Expense, DNR Fees, Office Supplies, Postage Expense, PSC Assessment, SOS Fees, Uncollectibles  Testified on Income Tax
Gladlo Water and Sewer Co.	SR-2013-0258 WR-2013-0259	Informal Rate Case – All Issues
Missouri American	SO-2013-0260	Asset Purchased Case; Missouri American Acquisition of Meramec Sewer Co; Rate Base Determination
Ameren Missouri	EO-2013-0044	Asset Sale Case

Meramec Sewer Co	SR-2012-0309	Rate Base, Revenues, Uncollectibles
Ameren Missouri (ELEC)	ER-2012-0166	Advertising, AMS Allocations, Capitalized O&M Depreciation, Distribution Training, Employee Benefits other than Pensions, Environmental Expense, Incentive Compensation, Legal Expense, Name Change/Branding Expense, Payroll, Payroll Taxes, Production Training Expense, Severance, Underground Training Expense, VSE/ISP Amortization  EMS Accounting Schedules Filed Direct and Surrebuttal Testimony  Deposed on Severance and Advertising  Testified on Severance
Missouri American	SO-2012-0091	Asset Purchased Case; Missouri American Acquisition of Meramec Sewer Co; Rate Base Determination
House Springs Sewer Co.	SR-2011-0274	Revenues, Billing Supplies Expense, Bank Fees, Dues & Donations, Outside Services, Miscellaneous Expense, Rent Expense, Postage Expense, PSC Assessment, Rate Case Expense, Secretary of State Fees, EMS Accounting Schedules
Missouri American Water Co.	WO-2011-0106	ISRS Filing; Extending data to Effective Date; Retirements; Deferred Taxes; Accumulated Depreciation

<p>Ameren Missouri (ELEC)</p>	<p>ER-2011-0028</p>	<p>EMS Runs, Capitalized O&amp;M          Depreciation, Dues &amp; Donations, 900          Account analysis, Property Taxes,          Other Rate Base Items, Corporate          Franchise Taxes, CWC, Plant and          Reserve, PSC Assessment, Rate Case          Expense, Advertising, Interest on          Customer Deposits, Outside          Contractors/Services, Allocations</p> <p>Reconciliation</p> <p>Filed Direct and Surrebuttal Testimony</p> <p>Deposed on Advertising</p> <p>Testified on Property Tax</p>
<p>AmerenUE (GAS)</p>	<p>GR-2010-0363</p>	<p>EMS Runs, Capitalized O&amp;M          Depreciation, Dues &amp; Donations, 900          Account analysis, Property Taxes,          Other Rate Base Items, Corporate          Franchise Taxes, CWC, Plant and          Reserve, PSC Assessment, Rate Case          Expense, Advertising, Interest on          Customer Deposits, Outside          Contractors/Services</p> <p>Reconciliation</p> <p>Filed Direct Testimony</p>
<p>KMB Utility Corporation</p>	<p>WR-2010-0345          &amp; SR-2010-0346</p>	<p>Revenues, Late Fees, Electric Bills,          Lost Water Adjustment,          Uncollectibles, Master meter reads</p> <p>Filed Staff Recommendation</p>

Ameren UE (ELEC)	ER-2010-0036	Advertising, Capitalized O&M Depreciation, Dues & Donations, 900 Account Analysis, Property Taxes, Other Rate Base Items, Corp. Franchise Taxes, Leases, CWC, Plant, Depreciation/ Reserve, PSC Assessment, Rate Case Expense, Interest on Customer Deposits, Insurance Expenses, Accounting Runs, Injuries and Damages  Reconciliation  Filed Direct and Surrebuttal Testimony
Peaceful Valley	SR-2009-0146 WR-2009-0145	Informal Small Water and Sewer Request for Rate Increase
Cannon Home Association	SR-2009-0144	Informal Small Water Request for Rate Increase
Atmos Energy	GO-2009-0046	Assisted on ISRS Filing; Extending data to Effective Date; Retirements; Deferred Taxes; Accumulated Depreciation; Removal of Meters
Ameren UE (GAS)	GT-2009-0038	Assisted on ISRS Filing; Extending data to Effective Date; Additions/Retirements; Deferred Taxes; Accumulated Depreciation
Laclede Gas Company	GO-2009-0029	Assisted on Abandonment Case -- Recommendation Submission
Mill Creek	SR-2005-0116	Quarterly Reviews; Procedural Schedule; A/P Billing Calendar; Conference Calls; Discussion Notes; Revenues

**Brad Fortson**

**Education and Employment Background**

I am a Regulatory Economist in the Economic Analysis Section, Regulatory Review Division of the Missouri Public Service Commission. I have been employed at the Missouri Public Service Commission since December 2012.

I received my Associate of Applied Science degree in Computer Science in May 2003, Bachelor of Science degree in Business Administration in May 2009, and Master of Business Administration degree with an emphasis in Management in May 2012 from Lincoln University, Jefferson City, Missouri.

Prior to joining the Commission, I worked in various accounting positions within four state agencies of the State of Missouri. I was employed as an Account Clerk II for the Inmate Finance Section of the Missouri Department of Corrections; as an Account Clerk II for the Accounts Payable Section of the Missouri Department of Health and Senior Services; as a Contributions Specialist for the Employer Accounts Section of the Missouri Department of Labor and Industrial Relations; and as an Accountant I for the Payroll Section of the Missouri Office of Administration.

**Brad Fortson**

**Case Participation History**

<b>Case Number</b>	<b>Company</b>	<b>Issue</b>	<b>Exhibit</b>
GR-2014-0086	Summit Natural Gas of Missouri, Inc.	Large Volume Service Revenue	Staff Report
HR-2014-0066	Veolia Energy Kansas City	Revenue by Class and Rate Design	Staff Report
HR-2014-0066	Veolia Energy Kansas City	Staff Recommendation	Staff Memorandum
HT-2014-0286	KCP&L Greater Missouri Operations Company	Quarterly Cost Adjustment	Staff Memorandum
HT-2013-0456	KCP&L Greater Missouri Operations Company	Quarterly Cost Adjustment	Staff Memorandum

## **Randy S. Gross**

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

I am a Utility Regulatory Engineer I in the Energy Unit of the Utility Operations Department of the Regulatory Review Division. I have Master and Bachelor of Science degrees in Electrical Engineering from the University of Missouri at Columbia. I am an active licensed Professional Engineer in the states of Kansas and Missouri with inactive licenses in Arizona and Illinois. I have co-authored nine technical papers in the areas of process instrumentation and controls, power plant performance monitoring and information technology. My work experience spans more than 40 years in electrical and instrumentation and control detailed design, information technology, training, software verification and validation, telecommunication, project management and controls, construction management, contract administration, plant start-up, project oversight, plant operating procedures, design basis reconstitution, equipment technical specifications and procurement, nuclear plant and site, detailed design engineering, plant modifications and engineering procedures. From 1972-1997, I was employed by Black & Veatch with responsibilities in electrical, instrumentation and control engineering and project management. From 1997-2001, I was employed by the Foxboro Company (Invensys) as a Principal Account Manager for Distributed Control Systems (DCS) that included hardware, software and instrumentation. From 2001-2002, I provided consulting services for the Argosy Console company in the areas of process engineering and re-engineering, supply chain management, Quality Assurance, Six Sigma and Safety program implementations.

From 2002-2005, I provided contract engineering services to AmerenUE at the Callaway Nuclear Station in the areas of Software Verification and Validation, INPO accredited



training, Project Management, Cost and Schedule controls, Digital Control System procedures and Plant Operation procedures. In 2005, I provided contract detailed instrumentation and control engineering services for the Process Division of Burns & McDonnell Engineering for the Conoco Phillips refinery in Amarillo, TX. In 2006, I was employed by CIBER as a Senior Strategist with responsibilities in Project Oversight for large software development projects and Continuity of Operations Plans. From 2007-2009, I provided staff augmentation contract engineering services for the Wolf Creek Nuclear Operating Company (WCNOC) at their Wolf Creek Nuclear Power Station as a Senior Design Professional Engineer for major design projects, emergent engineering issues and plant refueling outage engineering. In 2009, I was employed with Black & Veatch as the Nuclear Division Business Line Manager with responsibilities for business development, outside sale and marketing. I have been employed by the Missouri Public Service Commission since February 2010 as a staff Engineer to provide technical expertise in the areas of smart grid deployment and implementation, transmission, distribution, demand response, renewable/alternative energy sources, plug in hybrid and electric vehicles and coal carbon capture and sequestration. I attended the Commission's Missouri Energy Efficiency Investment Act of 2009 ("MEEIA") rulemaking workshops held in April through June, 2010 and participate in workshops addressing issues, impacts, deployment and implementation for demand response aggregation and smart grid issues. I am currently serving on the Organization of MISO States Demand Response and Technology independent working group, the NARUC staff Subcommittee on Clean Coal and Carbon Sequestration, and have worked with EISPC on various transmission line planning tasks.

## Randy S. Gross

Other cases I have been assigned to or participated are as follows:

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>
11/10/2010	ER-2010-0355	Kansas City Power & Light Company
11/17/2010	ER-2010-0356	Kansas City Power & Light Company Greater Missouri Operations Company
05/10/2011	ER-2011-0028	Ameren Missouri
01/06/2012	EO-2011-0271	Ameren Missouri
03/20/2012	EO-2012-0009	Kansas City Power & Light Company Greater Missouri Operations Company
04/12/2012	EO-2012-0142	Ameren Missouri
08/02/2012	ER-2012-1074	Kansas City Power & Light Company
08/13/2012	ER-2012-0175	Kansas City Power & Light Company Greater Missouri Operations Company
09/06/2012	EO-2012-323	Kansas City Power & Light Company
09/06/2012	EO-2012-324	Kansas City Power & Light Company Greater Missouri Operations Company
10/22/2012	ER-2012-0166	Ameren Missouri
11/30/2012	ER-2012-0345	Empire District Electric
02/26/2013	EO-2013-0114	Empire District Electric
04/25/2013	EO-2013-0424	Ameren Missouri
05/29/2013	EO-2013-0325	Kansas City Power & Light Company Greater Missouri Operations Company
08/20/2013	EO-2013-0537	Kansas City Power & Light Company
08/20/2013	EO-2013-0538	Kansas City Power & Light Company Greater Missouri Operations Company
08/28/2013	EO-2013-0325	Ameren Missouri
12/02/2013	EO-2013-0547	Empire District Electric

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>
09/18/2013	EO-2013-0407	Ameren Missouri
02/20/2014	EO-2014-0057	Empire District Electric
05/27/2014	EO-2014-0095	Kansas City Power & Light Company
08/29/2014	EO-2014-0242	Kansas City Power & Light Company Greater Missouri Operations Company

**LISA K. HANNEKEN**

UTILITY REGULATORY AUDITOR V  
UTILITY SERVICES DEPARTMENT  
AUDITING UNIT

Beginning in 2001, I have been employed by the Missouri Public Service Commission for 13 years. In that time, the scale of my duties have ranged from the direct examinations of accounting books, spreadsheets, records, and general operations up to full audit engagement directing and scheduling for utility companies operating within the State of Missouri. I have also conducted numerous audits of small water and sewer companies as defined under the Commission's informal rate case proceedings. Prior to working at the Commission, between 1989 and 2001, I held other positions that magnified my accounting and auditing experience: an auditing internship with the Internal Revenue Service, accounting manager for Bucklick Creek, Inc., and bookkeeper at Rinderer's Union Drug.

In July 2001, I earned a Bachelor of Science degree in Accounting, graduating with Honors, from Webster University. I also earned a Masters in Business Administration with an emphasis in Accounting from Maryville University in December of 2006.

COMPANY	CASE NO.	ISSUES
Liberty Utilities	GR-2014-0152	<u>Co-Case Coordinator</u> <u>Direct</u> – Executive Summary, Allocations, Accumulated Deferred Income Taxes, Energy Efficiency, Income Tax, Lease/Rent Expense, New Office Building, Rate Base Offset, Miscellaneous Amortization Expense, Transaction/Transition Costs; <u>Rebuttal</u> – Revisions to Staff Accounting Schedules
Peaceful Valley Service Company	SR-2014-0153 WR-2014-0154	<u>Informal Rate Case</u> – Supervision
Laclede Gas Company	GO-2014-0212	<u>ISRS filing</u> – Supervision
AmerenMissouri	GO-2014-0015	<u>ISRS filing</u> – Supervision
Liberty Utilities	GO-2014-0006	<u>ISRS filing</u> – Supervision
Lincoln County Sewer and Water, LLC	SR-2013-0321 WR-2013-0322	<u>Direct</u> – Sponsorship of Accounting Schedules; <u>Surrebuttal</u> – Automated Meter Read Meters, Billing Software, Rate Case Expense, Certificate Expense, Land, Rate Base, Salaries, Sludge Hauling, Vehicle Expense, Testing Expense
Emerald Pointe Utility Company, Inc.	SR-2013-0016	<u>Direct</u> – City of Hollister Fees; <u>Surrebuttal</u> – Rate Base Items
Laclede Gas Company	GO-2013-0352	<u>ISRS filing</u> – Supervision

COMPANY	CASE NO.	ISSUES
Liberty Utilities	GO-2013-0048	<u>ISRS filing</u> – Supervision
Missouri American	WO-2012-0401	<u>ISRS filing</u> – Supervision
Laclede Gas Company	GO-2012-0356	<u>ISRS filing</u> – Supervision
Meramec Sewer Company	SR-2012-0309	<u>Informal Rate Case</u> – Lead Auditor
AmerenMissouri	ER-2012-0166	<u>Direct</u> – Fuel, Taum Sauk Failure, Callaway Refueling, Fuel Inventory, Coal Refinement, Off-System Sales, Capacity Sales, Midwest Independent Transmission System Operator (MISO), Westinghouse Credits, Rate Case Expense, Outside Services, Costs associated with Owensville Acquisition, Project First; <u>Surrebuttal</u> – Rate Case Expense, Fuel, Intangible Assets, Changes to Staff's Cost of Service
Lincoln County Sewer & Water	WA-2012-0018	<u>Informal Rate Case</u> – Lead Auditor, Rate Base, Maintenance, Sludge, Vehicles, Payroll, Legal, Exhibit Modeling System (Accounting Schedules)
House Springs Sewer Co.	SR-2011-0274	<u>Informal Rate Case</u> – Lead Auditor, Payroll, Rate Base, Accounting, Insurance, Utilities, Sludge, Vehicles, Property Taxes, Miscellaneous Expenses
Laclede Gas Co	GO-2011-0361	<u>ISRS filing</u> – Supervision

COMPANY	CASE NO.	ISSUES
Missouri American	WO-2011-0106	<u>ISRS filing</u> – Supervision
Missouri American / Aqua Missouri	WO-2011-0168	<u>Sale Case</u> – Rate Base Determination
AmerenMissouri	ER-2011-0028	<u>Direct</u> – Fuel, Maintenance, AMS Allocations, Taum Sauk Failure, SO2 Tracker, Callaway Refueling, Fuel Inventory, Off-System Sales, Capacity Sales, Westinghouse Credits; <u>Surrebuttal</u> – Coal Power Plant Maintenance, Limestone Expense, Taum Sauk Failure, Sioux Plant Coal Costs
Atmos Energy Corporation	GO-2011-0149	ISRS filing
Aqua Missouri	SW-2011-0103	Single Tariff Pricing
Laclede Gas Company	GO-2011-0058	ISRS filing
AmerenUE	ER-2010-0028	<u>Direct</u> – Fuel, Maintenance, AMS Allocations, Taum Sauk Failure, SO2 Tracker, Callaway Refueling, Fuel Inventory, Off-System Sales, Capacity Sales, Westinghouse Credits
Mill Creek Sewer Company	SO-2010-0237	<u>Receivership</u> – Testified regarding company status
Atmos Energy Corporation	GO-2010-0168	ISRS filing

COMPANY	CASE NO.	ISSUES
Laclede Gas Company	GR-2010-0171	<u>Direct</u> - Lead Auditor, EMS, Allocations, Uncollectibles, Revenues, Franchise Tax, GRT Tax, Gov. Affairs, Postage Exp., Legal Exp., Gasoline Exp., Cust. Dep, Cust. Advances, Special Deposits, Prepayments, CWC, Rate Case Exp. <u>Surrebuttal</u> – Uncollectibles
Aqua Missouri	SC-2010-0150 SC-2010-0152 WC-2010-0151 WC-2010-0153	Compliant Cases
Aqua Missouri	SR-2010-0026 SR-2010-0023 WR-2010-0025 WR-2010-0027	<u>Informal Rate Case</u> – Lead Auditor, EMS, Rate Base, Revenue, Corporate Allocations, Income taxes
Mill Creek Sewer Company	SR-2005-0116	<u>Informal Rate Case</u> – Quarterly Reviews
AmerenUE Gas Company	GT-2009-0413	ISRS filing
Atmos Energy Corporation	GO-2009-0046	ISRS filing
Peaceful Valley Service Company	SR-2009-0146 WR-2009-0145	<u>Informal Rate Case</u> – Lead Auditor
Cannon Home Association	SR-2009-0144	<u>Informal Rate Case</u> – Lead Auditor
AmerenUE Gas Company	GT-2009-0038	ISRS filing
Laclede Gas Company	GO-2009-0029	Abandonment Case – Recommendation Submission



COMPANY	CASE NO.	ISSUES
Aqua Missouri	SR-2008-0267 SR-2008-0368 WR-2008-0266 WR-2008-0269	<u>Informal Rate Case</u> – Lead Auditor for part of time, EMS, Rate Base, Payroll, Corporate Allocations, Misc. Expenses
Laclede Gas Company	GO-2008-0067	Abandonment Case – Recommendation Submission
Missouri American Water Company	WR-2007-0216	<u>Direct</u> – Lead Auditor, Allocations, Payroll and Payroll Taxes, Employee Benefits, Incentive Compensation
AmerenUE Electric Company	ER-2007-0002 and GR-2007-0003	<u>Direct</u> – Corporate Allocations and Expenses, Payroll and Payroll Taxes, Employee Benefits, Incentive Compensation, Miscellaneous Expenses
Atmos Energy Corporation	GR-2006-0387	<u>Direct</u> – Lead Auditor, Corporate Allocations and Expenses, Payroll and Payroll Taxes, PSC Assessment, Taxes Other, Legal Fees
Central Jefferson County Utilities	QS-2006-0003	<u>Small Co Rate Request</u> – Lead Auditor, Rate base, payroll, affiliated transactions
Evergreen Lakes Water Company	QW-2005-0007	<u>Informal Rate Case</u> – All issues
Central Jefferson County Utilities	SF-2004-0587	<u>Finance Case</u> – All issues except revenues
TBJ Sewer System, Inc.	SR-2003-0244	<u>Informal Rate Case</u> – All issues
Central Rivers Wastewater, Inc.	N/A	<u>Rate Review</u> – All issues related to review
Fidelity Telephone Company	IR-2004-0272	<u>Direct</u> - Rate Base and Related Expenses; Insurance Other Than Group; Miscellaneous Other Taxes

COMPANY	CASE NO.	ISSUES
Missouri American Water Company	WR-2003-0500	<p><u>Direct</u> – Rate Base and Related Expenses, AFUDC, Dues and Donations, Waste Disposal Expense, Storage Tank Lease Expense, Deferred Maintenance Expense, Transportation Expense, Insurance Other Than Group, Cost of Depreciation Study Expense</p> <p><u>Surrebuttal</u> – AFUDC, Dues and Donations, St. Joseph Waste Disposal Expense, Transportation Expense, Property Taxes</p>
Laclede Gas Company	GR-2002-356	<p><u>Direct</u> - Cash Working Capital, Rate Case Exp./PSC Assessment, Advertising, Misc. Expense</p>

## **Hojong Kang**

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

I have a Ph.D degree in Economics from the University of Missouri, Columbia in 2005, a Master of Business Administration degree from California State University at East Bay in 1996 and a Bachelor of Science degree in Business Administration from Hong-ik University, Korea in 1991. Prior to my current employment, I spent four years as the Associate Director for the International Economic Research Institute at the University of Missouri and facilitated government policy discussions with Korean government officials in the international scholar community at the University of Missouri. From 2006 to 2008, I taught economics classes including Money, Banking and Financial Market, Firm Theories, and Intermediate Macroeconomics as an Adjunct Assistant Teaching Professor. While I was in the Doctoral program, I worked as a Teaching Assistant for various economics classes and a Research Assistant of economic analysis projects for Missouri's social benefit programs. I have been employed as a regulatory economist III by the Missouri Public Service Commission ("PSC") since March 2010. As a regulatory economist, I review the electric utility integrated resource plan filings and the general rate increase filings of investor-owned electric utilities and contribute to the PSC Staff reports in cases regarding demand-side analysis and street lighting. I am also involved in the review of the electric utilities filings related to the Missouri Energy Efficiency Investment Act of 2009.

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

**BY HOJONG KANG**

<u>File Number</u>	<u>Company</u>	<u>Issues</u>
ER-2010-0355	Kansas City Power & Light Company	DSM Prudence LED Street and Area Lighting
ER-2010-0356	KCP&L Greater Missouri Operations Company	DSM Prudence LED Street and Area Lighting
ER-2011-0004	The Empire District Electric Company	DSM Prudence LED Street and Area Lighting
EO-2011-0066	The Empire District Electric Company	Electric Utility Resource Planning Compliance Filing
ER-2011-0028	Ameren Missouri	LED Street and Area Lighting
EO-2011-0271	Ameren Missouri	Electric Utility Resource Planning Compliance Filing
EO-2012-0009	KCP&L Greater Missouri Operations Company	Demand-Side Programs Investment Mechanism
EO-2012-0142	Ameren Missouri	Demand-Side Programs Investment Mechanism
ER-2012-0166	Ameren Missouri	Annualization of Energy Efficiency Program Impacts LED Street and Area Lighting
ER-2012-0174	Kansas City Power & Light Company	DSM Prudence LED Street and Area Lighting
ER-2012-0175	KCP&L Greater Missouri Operations Company	DSM Prudence LED Street and Area Lighting
EO-2014-0030	The Empire District Electric Company	Demand-Side Programs Investment Mechanism
EO-2015-0084	Ameren Missouri	Electric Utility Resource Planning Compliance Filing

**Robin Kliethermes**

**Present Position:**

I am a Regulatory Economist in the Economic Analysis Section, of the Regulatory Review Division of the Missouri Public Service Commission. I have been employed by the Missouri Public Service Commission since March of 2012. In May of 2013, I presented on Class Cost of Service and Cost Allocation to the National Agency for Energy Regulation of Moldova (ANRE) as part of the National Association of Regulatory Utility Commissioners (NARUC) Energy Regulatory Partnership Program.

**Educational Background and Work Experience:**

I have a Bachelor of Science degree in Parks, Recreation and Tourism with a minor in Agricultural Economics from the University of Missouri – Columbia in 2008, and a Master of Science degree in Agricultural Economics from the same institution in 2010. Prior to joining the Commission, I was employed by the University of Missouri Extension as a 4-H Youth Development Specialist and County Program Director in Gasconade County.

I am currently enrolled in an online class through Bismarck State College called Energy Markets and Structures (ENRG 420).

Previous Testimony of Robin Kliethermes

<b>Case No.</b>	<b>Company</b>	<b>Type of Filing</b>	<b>Issue</b>
ER-2012-0166	Ameren Missouri	Staff Report	Economic Considerations
ER-2012-0174	Kansas City Power & Light	Staff Report	Economic Considerations
ER-2012-0175	KCP&L Greater Missouri Operations Company ("GMO")	Staff Report	Economic Considerations & Large Power Revenues
ER-2012-0345	Empire District Electric Company	Staff Report	Economic Considerations, Non-Weather Sensitive Classes & Energy Efficiency
HR-2014-0066	Veolia Kansas City	Staff Report	Revenue by Class and Class Cost of Service
GR-2014-0086	Summit Natural Gas	Staff Report	Large Customer Revenues
GR-2014-0086	Summit Natural Gas	Rebuttal	Large Customer Revenues
EC-2014-0316	City of O'Fallon Missouri and City of Ballwin, Missouri v. Union Electric Company d/b/a Ameren Missouri	Staff Memorandum	Overview of Case
EO-2014-0151	KCP&L Greater Missouri Operations Company ("GMO")	Staff Recommendation	Renewable Energy Standard Rate Adjustment Mechanism (RESRAM)

Sarah L. Kliethermes

**MOPSC EMPLOYMENT EXPERIENCE**

Regulatory Economist III (July 2013 – Present)

Economic Analysis Section, Energy Unit, Tariff, Safety, Economic and Engineering Analysis Department of the Missouri Public Service Commission. In this position my duties include providing analysis and recommendations in the areas of RTO and ISO transmission, rate design, class cost of service, tariff compliance and design, and energy efficiency mechanism and tariff design. I also continue to provide legal advice and assistance regarding generating station and environmental control construction audits and electric utility regulatory depreciation.

My prior positions in the Commission's General Counsel's Office, which was reorganized as the Staff Counsel's Office, consisted of leading major rate case litigation and settlement and presenting Staff's position to the Commission, and providing legal advice and assistance primarily in the areas of depreciation, cost of service, class cost of service, rate design, tariff issues, resource planning, accounting authority orders, construction audits, rulemakings and workshops, fuel adjustment clauses, document management and retention, and customer complaints. Those positions were:

Senior Counsel (September 2011 – July 2013)

Associate Counsel (September 2009 – September 2011)

Legal Counsel (September 2007 – September 2009)

Legal Intern (May 2006 – September 2007)

**TESTIMONY**

Contributor to Staff recommendation concerning KCP&L Greater Missouri Operations Company's Application for a Renewable Energy Standard Rate Adjustment Mechanism, in Case No. EO-2014-0151, addressing issues of customer notice and tariff design. Staff recommendation to approve compliance tariffs.

Rebuttal, regarding DSIM tariff design, margin rate calculation, and customer-related issues, in Case No. ER-2014-0095, Kansas City Power & Light application under the Missouri Energy Efficiency Investment Act. Case resolved by stipulation.

Provided at hearing, as well as prefiled Rebuttal and Surrebuttal, regarding average wholesale energy prices, in Case No. EC-2014-0224, Noranda Aluminum, Inc., et al., Complainants, v. Union Electric Company d/b/a Ameren Missouri, Respondent.

Contributor to Staff Report, regarding a requested Certificate of Convenience and Necessity, a requested Special Contract tariff sheet, and tariff review, in Case No. HR-2014-0066, In the Matter of Veolia Energy Kansas City, Inc for Authority to File Tariffs to Increase Rates.

Contributor to Staff recommendation concerning Ameren Missouri municipal lighting, in Case No. EC-2014-0316, City of O'Fallon, Missouri, and City of Ballwin, Missouri, Complainants v. Union Electric Company d/b/a Ameren Missouri, Respondent.

Provided at hearing, as well as prefiled Rebuttal and Surrebuttal, regarding energy price efficiency and transmission, in Case No. EA-2014-0207, Application of Grain Belt Express Clean Line LLC for a Certificate of Convenience and Necessity.

#### **RELATED TRAINING AND EXPERIENCE**

Participant in Missouri's Comprehensive Statewide Energy Plan working group on Energy Pricing and Rate Setting Processes.

#### **Presented:**

*Ratemaking Basics* (Sept. 14, 2012)

*Fundamentals of Ratemaking at the MoPSC* (October 8, 2014)

#### **Attended:**

*Fourth Annual Public Utility Law Symposium* (October 17, 2014)

*Electricity Energy Storage Sources* (August 29, 2014)

*Combined Heat & Power: Planning, Design and Operation* (August 11, 2014)

*Today's U.S. Electric Power Industry, the Smart Grid, ISO Markets & Wholesale Power Transactions* (July 29-30)

*MISO Markets & Settlements Training for OMS and ERSC Commissioners & Staff* (Jan. 27 – 28, 2014)

*Validating Settlement Charges in New SPP Integrated Marketplace* (July 22, 2013)

PSC Transmission Training (May 14 – 16, 2013)

Grid School (March 4 – 7, 2013)

*Specialized Technical Training - Electric Transmission* (April 18 – 19, 2012)

*Legal Practice Before the Missouri Public Service Commission* (Sept. 1, 2011)

*Renewable Energy Finance Forum* (Sept. 29 – Oct 3, 2010)

*The New Energy Markets: Technologies, Differentials and Dependencies* (June 16, 2011)

Mid-American Regulatory Conference Annual Meeting (June 5 – 8, 2011)

*Utility Basics* (Oct. 14 – 19, 2007)

#### **EDUCATION**

Studying Energy Transmission at Bismarck State College, online (2014 – Present)

Licensed to Practice Law in Missouri, MoBar # 60024 (Summer 2007).

Juris Doctorate, University of Missouri, Columbia, Missouri (2004 – 2007).

Bachelor of Science in Historic Preservation, Cum Laude, minor in Architectural Design, Southeast Missouri State University, Cape Girardeau, Missouri (2002 – 2004).

2000 – 2002: Studied Architecture and English Literature at Drury University, Springfield, Missouri.

2013 Economics courses at Columbia College, Jefferson City campus.



**OTHER EMPLOYMENT EXPERIENCE**

Law Clerk, Contracting and Organization Research Institute. Performed legal research; analyzed, described, and categorized contracts.

Paid Intern, Southeast Missouri State University. Accessioned and organized artifact collections for the Missouri Department of Natural Resources, Division of State Parks and Historic Sites.

Intermediate Clerk, Missouri Department of Elementary and Secondary Education. Responsibilities included organizing and managing various forms of data.

**JASON KUNST**

**Utility Regulatory Auditor I**

**Educational Background and Experience**

I graduated from the University of Missouri – St. Louis with a Bachelor's of Science degree in Accounting in December 2007. In February 2012, I passed the Uniform Certified Public Accountant examination.

Prior to joining the Commission in May 2014, I was employed as an Unemployment Insurance Auditor II with the Missouri Department of Labor and Industrial Relations, Division of Employment Security. As an Unemployment Insurance Auditor, I reviewed employer's books, payroll records, and other related records to determine accuracy and compliance with Employment Security Law.

**SHAWN E. LANGE**

**PRESENT POSITION:**

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

**EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:**

In December 2002, I received a Bachelor of Science Degree in Mechanical Engineering from the University of Missouri, at Rolla now known as the Missouri University of Science and Technology. I joined the Commission Staff in January 2005. I am a registered Engineer-in-Training in the State of Missouri. I have spoke at NCDC's workshop on alternative climate normals.

**TESTIMONY FILED:**

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

<b>Case Number</b>	<b>Utility</b>	<b>Testimony</b>	<b>Issue</b>
ER-2010-0036	Union Electric Company d/b/a AmerenUE	Staff Report	Net System Input
ER-2010-0130	Empire District Electric Company	Staff Report	Variable Fuel Costs
		Surrebuttal	Variable Fuel Costs
ER-2010-0355	Kansas City Power & Light Company	Staff Report	Variable Fuel Costs
ER-2010-0356	KCP&L Greater Missouri Operations Company	Staff Report	Engineering Review-Sibley 3 SCR
ER-2011-0004	Empire District Electric Company	Staff Report	Variable Fuel Costs
ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Staff Report	Net System Input
ER-2012-0166	Union Electric Company d/b/a Ameren Missouri	Staff Report	Weather Normalization
		Surrebuttal	<ul style="list-style-type: none"> <li>• Weather Normalization</li> <li>• Maryland Heights In-Service</li> </ul>
ER-2012-0174	Kansas City Power & Light Company	Staff Report	<ul style="list-style-type: none"> <li>• Weather Normalization</li> <li>• Net System Input</li> <li>• Variable Fuel Costs</li> </ul>
		Surrebuttal	Weather Normalization
ER-2012-0175	KCP&L Greater Missouri Operations Company	Staff Report	<ul style="list-style-type: none"> <li>• Weather Normalization</li> <li>• Net System Input</li> </ul>
		Surrebuttal	Weather Normalization
ER-2012-0345	Empire District Electric Company	Rebuttal	Interim Rates
		Staff Report	Weather Normalization
EC-2014-0223	Complaint of Noranda Aluminum	Rebuttal	Weather Normalization
EA-2014-0207	Grain Belt Express Clean Line LLC for a Certificate of Convenience and Necessity	Rebuttal	<ul style="list-style-type: none"> <li>• Safety</li> <li>• Interconnection Studies</li> </ul>
		Surrebuttal	Environmental Impacts

## Maloney Credentials

### Erin L. Maloney

Missouri Public Service Commission, Jefferson City, MO  
January 2005 – Present  
Utility Engineering Specialist III  
Utility Operations/Tariff, Safety, Economic, and Engineering Analysis

### Previous Position

Electronic Data Systems, Kansas City, Missouri  
August 1995 – November 2002  
System Engineer

### Education

Bachelor of Science Mechanical Engineering  
University of Las Vegas, Nevada, May 1992

### Previous Testimony Filed Before the Commission

File Number	Type of Testimony	Issue
EO-2012-0135	Rebuttal	Kansas City Power & Light Company Application for Continued Participation in Southwest Power Pool Inc. Regional Transmission Organization
EO-2012-0136	Rebuttal	KCP&L Greater Missouri Operations Inc. Application for Continued Participation in Southwest Power Pool Inc. Regional Transmission Organization
ER-2012-0175	Staff Report	GMO Rate District Fuel Allocation
ER-2012-0174	Staff Report, Rebuttal	Purchased Power Prices, Missouri Flood AAO
ER-2012-0166	Staff Report	Fuel and Purchased Power Prices
ER-2011-0028	Rebuttal	Fuel and Purchased Power Prices
ER-2011-0028	Staff Report	Fuel and Purchased Power Prices
ER-2010-0356	Staff Report	Purchased Power Prices
ER-2010-0355	Staff Report, Surrebuttal	Purchased Power Prices
ER-2010-0036	Staff Report, Rebuttal	Fuel and Purchased Power Prices
ER-2009-0089	Staff Report	Allocation Factor for Fuel & Purchased Power

Maloney Credentials

File Number	Type of Testimony	Issue
ER-2009-0090	Staff Report	Purchased Power Prices
ER-2008-0318	Staff Report, Rebuttal, Surrebuttal	Fuel and Purchased Power Prices
ER-2008-0093	Staff Report	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0291	Staff Report	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0004	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0002	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2006-0314	Direct, Rebuttal, Surrebuttal, True-up Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2006-0315	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2005-0436	Direct	Reliability

## **DAVID MURRAY**

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

I am currently the Utility Regulatory Manager of the Financial Analysis Unit for the Missouri Public Service Commission (Commission). I accepted the position of a Public Utility Financial Analyst in June 2000 and my position was reclassified in August 2003 to an Auditor III. I was promoted to the position of Auditor IV, effective July 1, 2006. I was employed by the Missouri Department of Insurance in a regulatory position before I began my employment at the Missouri Public Service Commission.

I was authorized in October 2010 to use the Chartered Financial Analyst (CFA) designation. The use of the CFA designation requires the passage of three rigorous examinations addressing many investment related areas such as valuation analysis, portfolio management, statistical analysis, economic analysis, financial statement analysis and ethical standards. In addition to the passage of the examinations a CFA charterholder must have four years of relevant professional work experience.

In May 1995, I earned a Bachelor of Science degree in Business Administration with an emphasis in Finance and Banking, and Real Estate from the University of Missouri-Columbia. I earned a Masters in Business Administration from Lincoln University in December 2003.

I have been awarded the professional designation Certified Rate of Return Analyst (CRRA) 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 2007. I also serve as a board member on the SURFA Board of Directors.

**CASE PROCEEDING PARTICIPATION**

**DAVID MURRAY**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
9/15/2014	EA-2014-0207	Grain Belt Express Clean Line, LLC	Rebuttal	Financing
8/8/2014	GR-2014-0086	Summit Natural Gas of Missouri	Surrebuttal	Rate of Return Capital Structure
7/11/2014	GR-2014-0086	Summit Natural Gas of Missouri	Rebuttal	Rate of Return Capital Structure
5/30/2014	GR-2014-0086	Summit Natural Gas of Missouri	Cost of Service Report	Rate of Return Capital Structure
4/29/2013	SR-2013-0016	Emerald Pointe Utility Company	Surrebuttal	Rate of Return
1/30/2013	EA-2013-0098	KCP&L; KCP&L Greater Missouri Operations; Transource Missouri, LLC	Rebuttal	Financing
11/13/2012	ER-2012-0175	KCP&L Greater Missouri Operations Company	True-up Rebuttal	Rate of Return Capital Structure
11/13/2012	ER-2012-0174	Kansas City Power & Light Company	True-up Rebuttal	Rate of Return Capital Structure
10/10/2012	ER-2012-0175	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
10/8/2012	ER-2012-0174	Kansas City Power & Light Company	Surrebuttal	Rate of Return Capital Structure
9/12/2012	ER-2012-0175	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
9/7/2012	ER-2012-0166	Union Electric Company d/b/a Ameren Missouri	Surrebuttal	Rate of Return Capital Structure
9/5/2012	ER-2012-0174	Kansas City Power & Light Company	Rebuttal	Rate of Return Capital Structure
8/14/2012	ER-2012-0166	Union Electric Company d/b/a Ameren Missouri	Rebuttal	Rate of Return Capital Structure
8/9/2012	ER-2012-0175	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
8/2/2012	ER-2012-0174	Kansas City Power & Light Company	Cost of Service Report	Rate of Return Capital Structure



**CASE PROCEEDING PARTICIPATION**

**DAVID MURRAY**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
7/6/2012	ER-2012-0166	Union Electric Company d/b/a Ameren Missouri	Cost of Service Report	Rate of Return Capital Structure
04/15/2011	ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Surrebuttal	Rate of Return Capital Structure
03/25/2011	ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Rebuttal	Rate of Return Capital Structure
02/28/2011	ER-2010-0356	KCP&L Greater Missouri Operations Company	True-up Rebuttal	Rate of Return Capital Structure
02/28/2011	ER-2010-0355	Kansas City Power & Light Company	True-up Rebuttal	Rate of Return Capital Structure
02/22/2011	ER-2010-0356	KCP&L Greater Missouri Operations Company	True-up Direct	Rate of Return Capital Structure
02/22/2011	ER-2010-0355	Kansas City Power & Light Company	True-up Direct	Rate of Return Capital Structure
02/08/2011	ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Cost of Service Report	Rate of Return Capital Structure
1/12/2011	ER-2010-0356	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
1/05/2011	ER-2010-0355	Kansas City Power & Light Company	Surrebuttal	Rate of Return Capital Structure
12/15/2010	ER-2010-0356	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
12/08/2010	ER-2010-0355	Kansas City Power & Light Company	Rebuttal	Rate of Return Capital Structure
11/17/2010	ER-2010-0356	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
11/10/2010	ER-2010-0355	Kansas City Power & Light Company	Cost of Service Report	Rate of Return Capital Structure
05/06/2010	WR-2010-0131	Missouri-American Water Company	Surrebuttal	Rate of Return Capital Structure
04/15/2010	WR-2010-0131	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
03/09/2010	WR-2010-0131	Missouri-American Water Company	Cost of Service Report	Rate of Return Capital Structure

**CASE PROCEEDING PARTICIPATION**

**DAVID MURRAY**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
03/05/2010	ER-2010-0036	Union Electric Company d/b/a AmerenUE	Surrebuttal	Rate of Return Capital Structure
02/11/2010	ER-2010-0036	Union Electric Company d/b/a AmerenUE	Rebuttal	Rate of Return Capital Structure
12/18/2009	ER-2010-0036	Union Electric Company d/b/a AmerenUE	Cost of Service Report	Rate of Return Capital Structure
10/14/2009	GR-2009-0355	Missouri Gas Energy	Surrebuttal	Rate of Return Capital Structure
09/28/2009	GR-2009-0355	Missouri Gas Energy	Rebuttal	Rate of Return Capital Structure
08/21/2009	GR-2009-0355	Missouri Gas Energy	Cost of Service Report	Rate of Return Capital Structure
04/09/2009	HR-2009-0092	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
04/09/2009	ER-2009-0090	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
04/07/2009	ER-2009-0089	Kansas City Power & Light Company	Surrebuttal	Rate of Return Capital Structure
03/13/2009	HR-2009-0092	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
03/13/2009	ER-2009-0090	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
03/11/2009	ER-2009-0089	Kansas City Power & Light Company	Rebuttal	Rate of Return Capital Structure
02/13/2009	HR-2009-0092	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
02/13/2009	ER-2009-0090	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
02/11/2009	ER-2009-0089	Kansas City Power & Light Company	Cost of Service Report	Rate of Return Capital Structure
08/01/2008	HR-2008-0300	Trigen-Kansas City Energy Corporation	Cost of Service Report	Rate of Return Capital Structure

**CASE PROCEEDING PARTICIPATION**

**DAVID MURRAY**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
01/18/2008	GR-2008-0060	Missouri Gas Utility, Inc.	Cost of Service Report	Rate of Return Capital Structure
07/31/2007	WR-2007-0216	Missouri-American Water Company	Surrebuttal	Rate of Return Capital Structure
07/13/2007	WR-2007-0216	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
06/05/2007	WR-2007-0216	Missouri-American Water Company	Direct	Rate of Return Capital Structure
12/27/2006	GR-2006-0422	Missouri Gas Energy	True-up Direct	Rate of Return Capital Structure
12/11/2006	GR-2006-0422	Missouri Gas Energy	Surrebuttal	Rate of Return Capital Structure
11/21/2006	GR-2006-0422	Missouri Gas Energy	Rebuttal	Rate of Return Capital Structure
10/13/2006	GR-2006-0422	Missouri Gas Energy	Direct	Rate of Return Capital Structure
08/18/2006	ER-2006-0315	Empire District Electric Co.	Surrebuttal	Rate of Return Capital Structure
07/28/2006	ER-2006-0315	Empire District Electric Co.	Rebuttal	Rate of Return Capital Structure
06/23/2006	ER-2006-0315	Empire District Electric Co.	Direct	Rate of Return Capital Structure
12/13/2005	ER-2005-0436	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Surrebuttal	Rate of Return Capital Structure
11/18/2005	ER-2005-0436	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Rebuttal	Rate of Return Capital Structure
10/14/2005	ER-2005-0436	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Direct	Rate of Return Capital Structure
11/24/2004	ER-2004-0570	Empire District Electric Co.	Surrebuttal	Rate of Return Capital Structure
11/04/2004	ER-2004-0570	Empire District Electric Co.	Rebuttal	Rate of Return Capital Structure
09/20/2004	ER-2004-0570	Empire District Electric Co.	Direct	Rate of Return
07/19/2004	GR-2004-0209	Missouri Gas Energy	True-Up Direct	Rate of Return Capital Structure

**CASE PROCEEDING PARTICIPATION**

**DAVID MURRAY**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
06/14/2004	GR-2004-0209	Missouri Gas Energy	Surrebuttal	Rate of Return Capital Structure
05/24/2004	GR-2004-0209	Missouri Gas Energy	Rebuttal	Rate of Return Capital Structure
04/15/2004	GR-2004-0209	Missouri Gas Energy	Direct	Rate of Return Capital Structure
03/11/2004	IR-2004-0272	Fidelity Telephone Company	Direct	Rate of Return Capital Structure
02/13/2004	GR-2004-0072	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Rebuttal	Rate of Return Capital Structure
02/13/2004	ER-2004-0034	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Surrebuttal	Rate of Return Capital Structure
02/13/2004	HR-2004-0024	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Surrebuttal	Rate of Return Capital Structure
01/26/2004	HR-2004-0024	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks L&P	Rebuttal	Rate of Return Capital Structure
01/26/2004	ER-2004-0034	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks L&P	Rebuttal	Rate of Return Capital Structure
01/09/2004	WT-2003-0563	Osage Water Company	Rebuttal	Rate of Return Capital Structure
01/09/2004	ST-2003-0562	Osage Water Company	Rebuttal	Rate of Return Capital Structure
01/06/2004	GR-2004-0072	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/19/2003	ST-2003-0562	Osage Water Company	Direct	Rate of Return Capital Structure
12/19/2003	WT-2003-0563	Osage Water Company	Direct	Rate of Return Capital Structure
12/09/2003	ER-2004-0034	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/09/2003	HR-2004-0024	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/05/2003	WC-2004-0168	Missouri-American Water Co	Surrebuttal	Rate of Return Capital Structure

**CASE PROCEEDING PARTICIPATION**

**DAVID MURRAY**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
12/05/2003	WR-2003-0500	Missouri-American Water Co	Surrebuttal	Rate of Return Capital Structure
11/10/2003	WR-2003-0500	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
11/10/2003	WC-2004-0168	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
10/03/2003	WC-2004-0168	Missouri-American Water Company	Direct	Rate of Return Capital Structure
10/03/2003	WR-2003-0500	Missouri-American Water Company	Direct	Rate of Return Capital Structure
03/17/2003	GM-2003-0238	Southern Union Co. dba Missouri Gas Energy	Rebuttal	Insulation
10/16/2002	ER-2002-424	The Empire District Electric Company	Surrebuttal	Rate of Return Capital Structure
09/24/2002	ER-2002-424	The Empire District Electric Company	Rebuttal	Rate of Return Capital Structure
08/16/2002	ER-2002-424	The Empire District Electric Company	Direct	Rate of Return Capital Structure
08/06/2002	TC-2002-1076	BPS Telephone Company	Direct	Rate of Return Capital Structure
01/22/2002	ER-2001-672	UtiliCorp United Inc. dba Missouri Public Service	Surrebuttal	Rate of Return Capital Structure
01/22/2002	EC-2002-265	UtiliCorp United Inc. dba Missouri Public Service	Surrebuttal	Rate of Return Capital Structure
01/08/2002	ER-2001-672	UtiliCorp United Inc. dba Missouri Public Service	Rebuttal	Rate of Return Capital Structure
01/08/2002	EC-2002-265	UtiliCorp United Inc. dba Missouri Public Service	Rebuttal	Rate of Return Capital Structure
12/06/2001	ER-2001-672	UtiliCorp United Inc. dba Missouri Public Service	Direct	Rate of Return Capital Structure
12/06/2001	EC-2002-265	UtiliCorp United Inc. dba Missouri Public Service	Direct	Rate of Return Capital Structure
05/22/2001	GR-2001-292	Missouri Gas Energy, A Division of Southern Union Company	Rebuttal	Rate of Return Capital Structure
04/19/2001	GR-2001-292	Missouri Gas Energy, A Division of Southern Union Company	Direct	Rate of Return Capital Structure

**CASE PROCEEDING PARTICIPATION**

**DAVID MURRAY**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
03/01/2001	TT-2001-328	Oregon Farmers Mutual Telephone Company	Rebuttal	Rate of Return Capital Structure
02/28/2001	TR-2001-344	Northeast Missouri Rural Telephone Company	Direct	Rate of Return Capital Structure
01/31/2001	TC-2001-402	Ozark Telephone Company	Direct	Rate of Return Capital Structure

## Educational and Employment Background and Credentials

Of

Arthur W. Rice PE

I am currently employed as a Utility Regulatory Engineer I for the Missouri Public Service Commission (Commission). I was employed by the Commission in April of 2008. Currently a Staff Expert on Utility Company Regulatory Depreciation for water, sewer, gas distribution, and electrical companies.

I received a Bachelors of Science in Chemical Engineering from the University of Massachusetts in 1979. I am a licensed professional engineer in the state of Missouri, license No 028012

From 1998 to 2008 worked as a self employed business owner. I established Arthur Rice Contracting LLC and developed a residential subdivision on 270 Acres in Callaway County Missouri., obtained the appropriate permits, installed infrastructure and built residential homes. Forty three families have moved into the development resulting in approximately \$8,000,000 added to the Callaway County property tax base. I continue to be the President of the Homeowner's association, operate the subdivision sewer company, and maintain the subdivision roads.

From 1979 to 1998 I was employed by Monsanto Company and then Air Products and Chemicals as an engineer and project manager in an industrial equipment manufacture and sales division. I was assigned progressively responsible assignments in equipment and process development, plant operations and plant construction. The processes revolved around manufacturing, installation and operation of gas separation equipment for oil refineries, chemical plants and natural gas processing.

From 1972 to 1977 I was employed by General Electric Company as a tool and die maker apprentice. The facility I worked at produced power, distribution and pole transformers, plus electrical switch gear, surge arrestors and electrical connectors.

From 1966 to 1972 I was trained and employed by the U.S. Navy as a nuclear propulsion plant operator, plant water chemist, and radiological controls specialist. Qualified in submarines and served 3 ½ years on a nuclear submarine. I served the last six months of my tour of duty as an engine room supervisor on a large ammunitions transport ship which was powered by oil fired boilers.

CASE PARTICIPATION of  
Arthur W. Rice

Case/Tracking Number	Company Name - Issue
SR-2008-0388	WPC Sewer, Depreciation Review
SR-2008-0389	West 16Th Street, Depreciation Review
WA-2008-0403	Seges Mobile Home Park, Depreciation Assignment
WR-2009-0098	Raytown Water Company, Depreciation Review
SR-2009-0144	Cannon Home Assoc. Depreciation Review
WR-2009-0145	Peaceful Valley Service Co., Depreciation Review
SR-2009-0146	Peaceful Valley Service Co., Depreciation Review
WR-2009-0218	Terre Du Lac Utilities Corp., Depreciation Review
SR-2009-0219	Terre Du Lac Utilities Corp., Depreciation Review
WR-2009-0227	Lakeland Heights Water, Depreciation Review
WR-2009-0228	Wispring Hills Water, Depreciation Review
WR-2009-0229	Oakbrier Water Company, Depreciation Review
SR-2009-0226	R. D. Sewer Company, Depreciation Review
GA-2009-0264	Missouri Gas Utilities, Depreciation Assignment
WA-2009-0316	Highway H Utilities, Depreciation Assignment
SA-2009-0317	Highway H Utilities, Depreciation Assignment
SA-2009-0319	Mid Mo Sanitation LLC, Depreciation Assignment
SR-2009-0298	Port Perry Service Company, Depreciation Review
WR-2009-0299	Port Perry Service Company, Depreciation Review
SA-2009-0401	Seges Mobile Home Park, Depreciation Assignment
SR-2009-0392	Highway H Utilities, Depreciation Review
WR-2009-0393	Highway H Utilities, Depreciation Review
WR-2009-0418	Gladlo Water and Sewer, Depreciation Review
SR-2009-0419	Gladlo Water and Sewer, Depreciation Review
WR-2009-0395	Noel Water Co. Depreciation Review
ER-2010-0036	AmerenUE, Staff Expert for Depreciation
SR-2010-0095	Mid Mo Sanitation LLC, Depreciation Review
WR-2010-0139	Valley Woods Water Company, Depreciation Review
SR-2010-0140	Valley Woods Water Co., Depreciation Review
WA-2010-0281	Holigrew Farms Water, Depreciation Assignment
SA-2010-0282	Holigrew Farms Sewer, Depreciation Assignment
WR-2010-0304	Raytown Water Company, Depreciation Review
WR-2010-0309	Middlefork Water, Depreciation Review
ER-2010-0355	KCP&L - Staff Expert for Depreciation
ER-2010-0356	KCP&L - GMO, Staff Expert for Depreciation
WR-2011-0337	Missouri American Water - Staff Expert For Depreciation
SR-2011-0338	Missouri American Water - Staff Expert For Depreciation
EO-2912-0340	KCP&L - Depreciation Authority Order
EO-2912-0354	KCP&L - Transmission Line Sale
SA-2012-0362	Emerald Pointe CCN -Staff Expert for Depreciation
WR-2012-0405	Raytown Water Company, Staff Expert for Depreciation
ER-2012-0174	KCP&L - Staff Expert for Depreciation
ER-2012-0175	KCP&L GMO - Staff Expert for Depreciation
SR-2013-0016	Emerald Pointe, Staff Expert for Depreciation
WR-2013-0017	Emerald Pointe, Staff Expert for Depreciation
WW-2013-0196	Terre Du Lac investigation, Staff Expert for Depreciation
WR-2013-0259	Gladlo - Staff Expert for Depreciation
SR-2013-0258	Gladlo - Staff Expert for Depreciation
WR-2013-0326	Woodland Manor - Staff Expert for Depreciation
SR-2013-0435	Rouge Creek Utilities - Staff Expert for Depreciation
WR-2013-0436	Rouge Creek Utilities - Staff Expert for Depreciation
WO-2013-0403	Tri-State Utilities sale to MAWC - Staff Expert for Depreciation
WR-2013-0322	Lincoln County Sewer Water - Staff Expert on Depreciation
SR-2013-0321	Lincoln County Sewer Water - Staff Expert on Depreciation
WR-2013-0461	Lake Region, Staff Expert for Depreciation
WR-2013-0459	Lake Region, Staff Expert for Depreciation
EA-2014-0136	AmerenUE, Solar CCN, Staff Expert for Depreciation
SR-2014-0153	Peaceful Valley Service Co., Staff Expert for Depreciation
WR-2014-0154	Peaceful Valley Service Co., Staff Expert for Depreciation
SR-2014-0247	Central Rivers Sewer -Staff Expert on Depreciation
WA-2015-0019	MAWC/Anna Meadows Purchase -Staff Expert on Depreciation
SA-2015-0065	MAWC/Benton County Purchase - Staff Expert on Depreciation
EO-2015-0088	KCP&L - Depreciation Authority Order



## **Jerry Scheible, P.E.**

### **Education**

Bachelor of Science Degree in Agricultural Engineering  
University of Missouri – Columbia, 1995

Associate of Arts Degree in General Studies  
East Central College – Union, MO 1991

Courses toward a Masters Degree in Public Administration  
University of Missouri – Columbia

### **Professional Experience**

Utility Regulatory Engineer II, Regulatory Review Division- Utility Operations Department- Energy Unit-  
Engineering Analysis Section - Missouri Public Service Commission (October 2013 – Present)

Utility Regulatory Engineer I, Regulatory Review Division- Utility Operations Department- Water and Sewer  
Department - Missouri Public Service Commission (October 2001 – October 2013)

Environmental Engineer II, Water Pollution Control Program - Missouri Department of Natural Resources -  
Land Application Unit (May 2001 – October 2001)

Environmental Engineer II, Water Pollution Control Program - Missouri Department of Natural Resources -  
State Revolving Fund Unit (February 1998 – May 2001)

Environmental Engineer I & II, Water Pollution Control Program - Missouri Department of Natural Resources -  
Concentrated Animal Feeding Operations (October 1994 - February 1998)

Farm Manager/Custom Cabinet Design and Construction - (May 1987-August 1995)

### **Professional Certification**

Registered Professional Engineer in the State of Missouri  
Registration Number: 2001018805

Missouri Department of Natural Resources Public Drinking Water Program  
Drinking Water Treatment- Certification Level D

Missouri Department of Natural Resources Clean Water Commission  
Wastewater Treatment- Certification Level D

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

Case Number WC-2007-0303: Plant Capacity - Evidentiary Hearing/Live Testimony

Case Number WC-2006-0248: Billing Complaint - Evidentiary Hearing/Live Testimony

Case Number WC-2008-0311: Customer Water Usage Normalization- Written Testimony

Case Number WR-2010-0131: Customer Water Usage Normalization- Written Testimony

Case Number WR-2011-0337: Customer Water Usage Normalization- Written Testimony

Case Number WC-2013-0010: Billing Complaint – Evidentiary Hearing/Live Testimony

## **Sarah Sharpe**

### **Present Position:**

I am a Utility Regulatory Auditor II in the Auditing Unit, Utility Services Department, Regulatory Review Division of the Missouri Public Service Commission. As a Utility Regulatory Auditor, I review all exhibits and testimony on assigned issues, develop accounting adjustments and issue positions that are supported by workpapers and written testimony.

### **Educational Credentials and Work Experience:**

My educational history includes two degrees and another currently in progress. I have an Applied Associate of Science degree in Accounting from Saint Charles Community College, a Bachelor of Science degree in Accounting Information Systems from Maryville University, and several graduate level courses completed towards a Master of Business Administration from Missouri State University.

Prior to my current employment with the Missouri Public Service Commission, I worked for Trend Manufacturing, a St. Louis-based countertop manufacturing company, as their Field Operations Scheduler for six years, and as their Receptionist/Assistant Accountant for two years.

**Past Rate Case Proceedings:**

Liberty Utilities	GR-2014-0152	<u>Formal Rate Case:</u> Advertising, Miscellaneous Expenses, Plant in Service, Accumulated Reserve, Capitalized Depreciation, Depreciation Expense, Customer Deposits, Customer Advances, Interest on Customer Deposits, Injuries & Damages, Insurance Expense, Natural Gas Inventory (Storage Gas), AFUDC, Outside Auditors, Outside Services, PSC Assessment, Corporate Franchise Tax, DOT User Tax
Emerald Pointe Utility Company/ Missouri American Water Company	WO-2014-0113, SO-2014-0116	<u>Acquisition Case:</u> Rate base determination
Peaceful Valley Service Company	WR-2014-0154, SR-2014-0153	<u>Informal Rate Case:</u> Accounting fees, Bank Fees, Billing & Collections, Check Register Reconciliation, Chemicals, Corporate Registration, DNR fees, Dues & Donations, Licenses/Cert., Master Meter Analysis, Miscellaneous Expenses, Office Supplies, Payroll, Postage, Phone, PSC Assessment, Rate Case Expense, Revenues, Testing
Ameren/UE	GO-2014-0015	ISRS filing
Laclede Gas Company	GR-2013-0171	<u>Formal Rate Case:</u> Payroll Wages/Salaries, Payroll Taxes, 401 K, Medical, Dental & Vision, Directors Fees, Property Taxes, PSC Assessment, Rate Case Expense, Rents and Leases
Cedar Green Land Acquisitions	WA-2013-0117, SA-2013-0354	<u>Certification Case:</u> Revenues, Miscellaneous Revenues, Property Taxes, DNR Fees, Bank Fees, Insurance, Operator Expense, Electricity, Corporate Registration, Dues and Donations, Postage
House Springs Sewer Company	SR-2012-0399	<u>Informal Rate Case:</u> Bank Fees, DNR Operating Permit Fees, Dues and Donations, MO One Call, Office Supplies, Phone and Internet, Postage, PSC assessment, Sludge Removal, Corporate Registration
Laclede Gas Company	GO-2012-0356	ISRS filing

## Michael Stahlman

### Education

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

### Professional Experience

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

### Expert Witness Testimony

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

Kansas City Power & Light Company	EO-2012-0135
KCP&L Great Missouri Operations Company	EO-2012-0136
In the Matter of the Application of Kansas City Power & Light Company [KCP&L Great Missouri Operations Company] for Authority to Extend the Transfer of Functional Control of Certain Transmission Assets to the Southwest Power Pool, Inc.	
Kansas City Power & Light Company	EU-2014-0077
KCP&L Great Missouri Operations Company	
In the Matter of the Application of Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company for the Issuance of an Accounting Authority Order relating to their Electrical Operations and for a Contingent Waiver of the Notice Requirement of 4 CSR 240-4.020(2)	
Kansas City Power & Light Company	EO-2014-0095
In the Matter of Kansas City Power & Light Company's Notice of Intent to File an Application for Authority To Establish a Demand-Side Programs Investment Mechanism	
Veolia Energy Kansas City, Inc	HR-2014-0066
In the Matter of Veolia Energy Kansas City, Inc for Authority to File Tariffs to Increase Rates	
Grain Belt Express Clean Line, LLC	EA-2014-0207
In the Matter of the Application of Grain Belt Express Clean Line LLC for a Certificate of Convenience and Necessity Authorizing It to Construct, Own, Operate, Control, Manage, and Maintain a High Voltage, Direct Current Transmission Line and an Associated Converter Station Providing an Interconnection on the Maywood - Montgomery 345 kV Transmission Line	

**Selected Manuscripts and Posters**

- Stahlman, Michael and Laura M.J. McCann. "Technology Characteristics, Choice Architecture and Farmer Knowledge: The Case of Phytase." *Agriculture and Human Values* (2012) 29:371-379.
- Stahlman, Michael. "The Amorality of Signals." Awarded in top 50 authors for SEVEN Fund essay competition, "The Morality of Profit."
- Stahlman, Michael, Laura M.J. McCann, and Haluk Gedikoglou. "Adoption of Phytase by Livestock Farmers." Selected poster at the American Agricultural Economics Association Annual Meeting, Orlando, FL, July 27-29, 2008. Also presented at the USDA/CSREES Annual Meeting in St. Louis, MO in February 2009.
- McCann, Laura, Haluk Gedikoglu, Bob Broz, John Lory, Ray Massey, and Michael Stahlman. "Farm Size and Adoption of BMPs by AFOs." Selected poster at the 5<sup>th</sup> National Small Farm Conference in Springfield, IL in September 2009.

**HENRY WARREN, PHD**  
REGULATORY ECONOMIST  
UTILITY OPERATIONS DEPARTMENT  
ENERGY UNIT

**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 Energy Department. Another reorganization took place in 2011 and I was assigned to the Energy Rate Design and Tariffs (ERDT) Department. My activities in the ERDT Department are similar those in the Energy Department. These activities have included analysis of issues in rate cases of natural gas and electric utilities, tariff filings, applications, gas and electric energy efficiency programs and various other matters relating to jurisdictional gas and 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-94-3602 <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>1</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>

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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)

Summit Natural Gas	GR-2013-0257 <sup>2, 1</sup>
Laclede Gas Company	GR-2013-0171 <sup>2</sup>
Laclede Gas Company/Missouri Gas Energy	GR-2014-0007 <sup>2, 1</sup>
Laclede Gas Company	GR-2014-0121 <sup>2</sup>
Liberty Gas Company	GR-2014-0152 <sup>2</sup>
Summit Gas Company	GR-2014-0086 <sup>2</sup>
Laclede Gas Company	JG-2014-0215 <sup>2</sup>
Laclede Gas Company	GR-2015-0026 <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

**Brian Wells**  
**Utility Regulatory Auditor**

**Present Position**

I am currently employed as a Utility Regulatory Auditor in the Utility Services Department, Regulatory Review Division of the Missouri Public Service Commission. I have held this position since August 11, 2014.

**Educational Background and Work Experience**

I earned a Bachelor of Science degree in Accounting at Truman State University in August of 2013 and earned a Master of Accountancy degree at the same institution in May of 2014. Prior to working with the Public Service Commission, I interned with Fitzgerald & Floyd, CPAs, completing and assembling tax returns for individuals, partnerships, and corporations; and I was also employed as the Budget and Finance Director for KTRM radio, tracking station expenses and advising management on financial matters.

## **Credentials and Background of**

### **Seoung Joun Won**

I am currently employed as a Regulatory Economist III in the Energy Economic Analysis Section of the 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 at the Korean Air Force Academy and Yonsei University for 13 years. I served as the director of the Education and Technology Research Center in NeoEdu for 5 years.

My duties at the Commission include managing weather data, calculating normal weather, and analyzing revenues and developing 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

<b>Case/File Number</b>	<b>Company</b>	<b>Issue</b>
HR-2014-0066	Veolia Energy Kansas City, Inc.	Normal Weather Weather Normalization
GR-2014-0086	Summit Natural Gas of Missouri, Inc.	Normal Weather
GR-2014-0152	Liberty Utilities (Midstates Natural Gas) Corp.	Normal Weather
EC-2014-0223	Noranda Aluminum, Inc., et al, Complaint v. Union Electric Co. d/b/a Ameren Missouri	Normal Weather