Exhibit No.:

Issue: Iatan Prudence

Witness: Dr. Kris R. Nielsen

Type of Exhibit: Rebuttal Testimony

Sponsoring Party: The Empire District Electric Company

Case No.: ER-2011-0004

Date Testimony Prepared: April, 2011

## MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. ER-2011-0004

REBUTTAL TESTIMONY

**OF** 

DR. KRIS R. NIELSEN

ON BEHALF OF

THE EMPIRE DISTRICT ELECTRIC COMPANY

"\*\*\_\_\_\_\*\*" Designates "Highly Confidential" Information.
All Such Information Should be Treated Confidentially Pursuant to 4 CSR 240-2.135.

1		REBUTTAL TESTIMONY
2		OF
3		DR. KRIS R. NIELSEN
4		Case No. ER-2011-0004
5	Q.	PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.
6	A.	Dr. Kris R. Nielsen; 1750 Emerick Road, Cle Elum, Washington, 98922.
7	Q.	BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?
8	A.	I am the President and Chairman of Pegasus Global Holdings, Inc., a management
9		consulting firm that provides services to the utility industry and other industries.
10	Q.	ARE YOU THE SAME DR. NIELSEN WHO FILED REBUTTAL TESTIMONY IN
11		MISSOURI PUBLIC SERVICE COMMISSION ("COMMISSION") CASE NO. ER-
12		2010-0355 ON BEHALF OF KANSAS CITY POWER & LIGHT COMPANY
13		("KCPL")?
14	A.	Yes. The testimony attached hereto as Appendix A was filed on behalf of KCPL in Case
15		No. ER-2010-0355 in relation to the Commission Staff ("Staff") Report regarding the
16		Construction and Prudence Review, Iatan Construction Project for Costs Reported as of
17		June 30, 2010 ("Staff Report") and Staff's allegations of imprudence on the part of KCPL
18		pertaining to Iatan 1, 2, and common plant. The pre-filed testimony attached hereto as
19		Appendix A was admitted into evidence in said Case No. ER-2010-0355.
20	Q.	ARE THE QUESTIONS AND ANSWERS ATTACHED HERETO AS APPENDIX A
21		ALSO RESPONSIVE TO THE CONSTRUCTION AUDIT AND PRUDENCE
72		REVIEW _ LATAN CONSTRUCTION PROJECT COSTS REPORTED AS OF

- OCTOBER 31, 2010, FILED BY STAFF IN THIS EMPIRE CASE ON FEBRUARY 24, 23 2011 ("STAFF EMPIRE REPORT")? 24 25 A. Yes. IF I ASKED YOU THESE SAME QUESTIONS TODAY, WOULD YOUR ANSWERS 26 Q. 27 BE THE SAME? Yes, and I hereby incorporate the attached questions and answers into this rebuttal 28 A. testimony being filed herein on behalf of The Empire District Electric Company as if 29
- 31 Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY AT THIS TIME?
- 32 A. Yes.

30

fully set forth below.

## BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of The Empire District Electric Company of Joplin, Missouri for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Missouri Service Area of the Company.  Case No. ER-2011-0004  )		
AFFIDAVIT OF DR. KRIS R. NIELSEN		
STATE OF WISHINGTON ) COUNTY OF WITHIS )		
Dr. Kris R. Nielsen, being first duly sworn on his oath, states:		
1. My name is Kris R. Nielsen. I am the President and Chairman of Pegasus Global		
Holdings, Inc., a management consulting firm that provides services to the utility industry and		
other industries.		
2. Attached hereto and made a part hereof for all purposes is my Rebuttal Testimony		
being filed in this matter on behalf of The Empire District Electric Company consisting of 2		
pages, plus attachments, having been prepared in written form for introduction into evidence in		
the above-captioned docket.		
3. I have knowledge of the matters set forth herein. I hereby swear and affirm that my		
answers contained in the attached testimony to the questions therein propounded, including any		
attachments thereto, are true and accurate to the best of my knowledge, information, and belief.		
Dr. Kris R Mielsen		
Subscribed and sworn before me this 144 day of April, 2011.		
My commission expires: Wy 2012. Notary Public		