

MISSOURI PUBLIC SERVICE COMMISSION

STAFF REPORT

REVENUE REQUIREMENT

APPENDIX 1

Staff Credentials

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2016-0023

*Jefferson City, Missouri
March 2016*

APPENDIX 1
STAFF CREDENTIALS
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ALAN J. 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

<u>COMPANY</u>	<u>CASE NUMBER</u>
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 Gascoage 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	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

ALAN J. BAX cont'd

<u>COMPANY</u>	<u>CASE NUMBER</u>
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

ALAN J. BAX cont'd

<u>COMPANY</u>	<u>CASE NUMBER</u>
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
Central Missouri Electric Cooperative	EO-2015-0137
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
Empire District Electric Company	ER-2014-0351
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-2016-0087
Union Electric Company d/b/a/ Ameren Missouri	EO-2014-0009
Kansas City Power and Light Company	EO-2014-0128
Empire District Electric Company	EO-2016-0192
Union Electric Company d/b/a/ Ameren Missouri	EO-2014-0296
Union Electric Company d/b/a/ Ameren Missouri	EO-2015-0328
Union Electric Company d/b/a/ Ameren Missouri	ER-2014-0258
Empire District Electric Company	ER-2016-0023
Kansas City Power and Light Company	ER-2014-0370

MICHELLE A. BOCKLAGE

Present Position

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

Educational and Employment Background and Credentials

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

In December 2010, I earned a Bachelor of Science degree in Business Administration with majors in Management and Human Resources Management from Columbia College. In May 2014, I earned a Masters in Business Administration degree from Columbia College.

Case Proceedings Participation

Michelle A. Bocklage

Case Number	Company Name	Testimony Type	Issue(s)
EO-2012-0009	Greater Missouri Operations	Rebuttal	Tariff Issue
EO-2012-0142	Ameren Missouri	Rebuttal	Tariff Issue
EO-2012-0142	Ameren Missouri	Surrebuttal	Tariff Issue
GR-2014-0007	Laclede Gas Co.	Direct	Weather Normalization
GR-2014-0086	Summit Natural Gas	Direct	Weather Normalization
GR-2014-0086	Summit Natural Gas	Rebuttal	Weather Normalization
GR-2014-0086	Summit Natural Gas	Surrebuttal	Weather Normalization

Kimberly K. Bolin

Present Position:

I am a Utility Regulatory Auditor V with 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. I have also been responsible for the supervision of other Commission employees in other rate cases and regulatory proceedings.

Educational Credentials and Work Experience:

I graduated from Central Missouri State University in Warrensburg, Missouri, with a Bachelor of Science in Business Administration, major emphasis in Accounting, in May 1993. Prior to working at the Commission, I was employed by the Missouri Office of the Public Counsel (“OPC”) as a Public Utility Accountant from September 1994 to April 2005. OPC represents residential and small commercial customers before the Commission. I have been employed by this Commission or by OPC as a Regulatory Auditor for over 20 years, and have submitted testimony on ratemaking matters numerous times before the Commission.

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri-American Water Company	WR-2015-0301	<u>Report on Cost of Service</u> – Corporate Allocation, District Allocations <u>Rebuttal</u> – District Allocations, Business Transformation <u>Surrebuttal</u> – District Allocations, Business Transformation, Service Company Costs	Settled
Empire District Electric Company	ER-2014-0351	<u>Direct</u> – Overview of Staff’s Filing <u>Rebuttal</u> - ITC Over-Collection, Cost of Removal Deferred Tax Amortization, State Flow-Through <u>Surrebuttal</u> – Unamortized Balance of Joplin Tornado, ITC Over-Collections, Cost of Removal Deferred Tax Amortization, State Flow-Through, Transmission Revenues and Expenses	Settled
Brandco Investments/Hillcrest Utility Operating Company, Inc.	WO-2014-0340	<u>Rebuttal</u> – Rate Base and Future Rates	Settled
Lake Region Water & Sewer	WR-2013-0461	<u>Direct</u> – Overview of Staff’s Filing <u>Report on Cost of Service</u> – True-Up, Availability Fees, Sewer Operating Expense, Sewer Equipment Maintenance Expense <u>Surrebuttal</u> – Availability Fees <u>True-Up Direct</u> – Overview of True-Up Audit <u>True-Up Rebuttal</u> – Corrections to True-Up	Contested

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Empire District Electric Company	ER-2012-0345	<p><u>Direct</u> - Overview of Staff's Filing <u>Report on Cost of Service</u> – SWPA Hydro Reimbursement, Joplin Tornado AAO Asset, SPP Revenues, SPP Expenses, Regulatory Plan Amortization Impacts, SWPA Amortization, Tornado AAO Amortization</p> <p><u>Rebuttal</u> – Unamortized Balance of Joplin Tornado AAO, Rate Case Expense, True-Up and Uncontested Issues</p> <p><u>Surrebuttal</u> – Unamortized Balance of Joplin Tornado AAO, SPP Transmission Expense, True-Up, Advanced Coal Investment Tax Credit</p>	Settled
Missouri-American Water Company	WR-2011-0337	<p><u>Direct</u> – Overview of Staff's Filing <u>Report on Cost of Service</u> - True-Up Recommendation, Tank Painting Tracker, Tank Painting Expense</p> <p><u>Rebuttal</u> - Tank Painting Expense, Business Transformation</p> <p><u>Surrebuttal</u> – Tank Painting Tracker, Acquisition Adjustment</p>	Settled
Missouri-American Water Company	WR-2010-0131	<p><u>Report on Cost of Service</u> - Pension/OPEB Tracker, Tank Painting Tracker, Deferred Income Taxes, FAS 87 Pension Costs, FAS 106 – Other Post-Employment Benefits, Incentive Compensation, Group Insurance and 401(k) Employer Costs, Tank Painting Expense, Dues and Donations, Advertising Expense, Promotional Items, Current and Deferred Income Tax Expense</p>	Settled
Empire District Gas Company	GR-2009-0434	<p><u>Report on Cost of Service</u> – Prepaid Pension Asset, Pension Tracker Asset/Liability, Unamortized Accounting Authority Order Balances, Pension Expense, OPEBs, Amortization of Stock Issuance Costs, Amortization of Accounting Authority Orders</p> <p><u>Direct</u> – Overview of Staff's Filing</p>	Settled
Laclede Gas Company	GT-2009-0056	<u>Surrebuttal Testimony</u> – Tariff	Contested

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri-American Water Company	WR-2008-0311 & SR-2008-0312	<u>Report on Cost of Service</u> – Tank Painting Tracker, Lobbying Costs, PSC Assessment <u>Direct</u> – Overview of Staff’s Filing <u>Rebuttal</u> – True-Up Items, Unamortized Balance of Security AAO, Tank Painting Expense, Fire Hydrant Painting Expense <u>Surrebuttal</u> – Unamortized Balance of Security AAO, Cedar Hill Waste Water Plant, Tank Painting Expense, Fire Hydrant Painting Expense	Settled
Missouri Gas Utility, Inc.	GR-2008-0060	<u>Report on Cost of Service</u> – Plant-in Service/Capitalization Policy, Plant-in Service/Purchase Price Valuation, Depreciation Reserve, Revenues, Uncollectible Expense	Settled
Laclede Gas Company	GR-2007-0208	<u>Direct</u> - Test Year and True-Up, Environmental costs, AAOs, Revenue, Miscellaneous Revenue, Gross receipts Tax, Gas Costs, Uncollectibles, EWCR, AMR, Acquisition Adjustment	Settled
Kansas City Power and Light Company	ER-2006-0314	<u>Direct</u> - Gross Receipts Tax, Revenues, Weather Normalization, Customer Growth/Loss Annualization, Large Customer Annualization, Other Revenue, Uncollectible (Bad Debt) Expense, Payroll, A&G Salaries Capitalization Ratio, Payroll Taxes, Employer 401 (k) Match, Other Employee Benefits <u>Surrebuttal</u> - Uncollectible (Bad Debt) Expense, Payroll, A&G Salaries Capitalization Ratio, Other Employee Benefits	Contested
Missouri Gas Energy	GR-2006-0204	<u>Direct</u> - Payroll, Incentive Compensation, Payroll Taxes, Employee Benefits, Lobbying, Customer & Governmental Relations Department, Collections Contract	Settled

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri Gas Energy	GU-2005-0095	<u>Rebuttal</u> - Accounting Authority Order <u>Surrebuttal</u> - Accounting Authority Order	Contested
The Empire District Electric Company	ER-2004-0570	<u>Direct</u> - Payroll	Settled
Missouri American Water Company & Cedar Hill Utility Company	SM-2004-0275	<u>Direct</u> - Acquisition Premium	Settled
Missouri Gas Energy	GR-2004-0209	<u>Direct</u> - Safety Line Replacement Program; Environmental Response Fund; Dues & Donations; Payroll; Customer & Governmental Relations Department Disallowance; Outside Lobbyist Costs <u>Rebuttal</u> - Customer Service; Incentive Compensation; Environmental Response Fund; Lobbying/Legislative Costs <u>True-Up</u> - Rate Case Expense	Contested
Osage Water Company	ST-2003-0562 / WT-2003-0563	<u>Direct</u> - Payroll <u>Rebuttal</u> - Payroll; Lease Payments to Affiliated Company; alleged Legal Requirement of a Reserve	Case Dismissed
Missouri American Water Company	WR-2003-0500	<u>Direct</u> - Acquisition Adjustment; Water Treatment Plant Excess Capacity; Retired Treatment Plan; Affiliated Transactions; Security AAO; Advertising Expense; Customer Correspondence	Settled
Empire District Electric	ER-2002-424	<u>Direct</u> - Dues & Donations; Memberships; Payroll; Security Costs <u>Rebuttal</u> - Energy Traders' Commission <u>Surrebuttal</u> - Energy Traders' Commission	Settled

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Laclede Gas Company	GR-2002-356	<u>Direct</u> - Advertising Expense; Safety Replacement Program and the Copper Service Replacement Program; Dues & Donations; Rate Case Expense <u>Rebuttal</u> - Gas Safety Replacement Program / Deferred Income Taxes for AAOs	Settled
Missouri-American Water Company	WO-2002-273	<u>Rebuttal</u> - Accounting Authority Order <u>Cross-Surrebuttal</u> - Accounting Authority Order	Contested
Environmental Utilities	WA-2002-65	<u>Direct</u> - Water Supply Agreement <u>Rebuttal</u> - Certificate of Convenience & Necessity	Contested
Warren County Water & Sewer	WC-2002-160 / SC-2002-155	<u>Direct</u> - Clean Water Act Violations; DNR Violations; Customer Service; Water Storage Tank; Financial Ability; Management Issues <u>Surrebuttal</u> - Customer Complaints; Poor Management Decisions; Commingling of Regulated & Non-Related Business	Contested
Laclede Gas Company	GR-2001-629	<u>Direct</u> - Advertising Expense; Safety Replacement Program; Dues & Donations; Customer Correspondence	Settled
Gateway Pipeline Company	GM-2001-585	<u>Rebuttal</u> - Acquisition Adjustment; Affiliated Transactions; Company's Strategic Plan	Contested
Empire District Electric	ER-2001-299	<u>Direct</u> - Payroll; Merger Expense <u>Rebuttal</u> - Payroll <u>Surrebuttal</u> - Payroll	Settled

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Osage Water Company	SR-2000-556/ WR-2000-557	<u>Direct</u> - Customer Service	Contested
St. Louis County Water Company	WR-2000-844	<u>Direct</u> - Main Incident Expense	Settled
Missouri American Water Company	WR-2000-281/ SR-2000-282	<u>Direct</u> - Water Plant Premature Retirement; Rate Case Expense <u>Rebuttal</u> - Water Plant Premature Retirement <u>Surrebuttal</u> - Water Plant Premature Retirement	Contested
Laclede Gas Company	GR-99-315	<u>Direct</u> - Advertising Expense; Dues & Donations; Miscellaneous Expense; Items to be Trued-up	Contested
St. Joseph Light & Power	HR-99-245	<u>Direct</u> - Advertising Expense; Dues & Donations; Miscellaneous Expense; Items to be Trued-up <u>Rebuttal</u> - Advertising Expense <u>Surrebuttal</u> - Advertising Expense	Settled
St. Joseph Light & Power	ER-99-247	<u>Direct</u> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs <u>Rebuttal</u> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs <u>Surrebuttal</u> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs	Settled
Laclede Gas Company	GR-98-374	<u>Direct</u> - Advertising Expense; Gas Safety Replacement AAO; Computer System Replacement Costs	Settled

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri Gas Energy	GR-98-140	<u>Direct</u> - Payroll; Advertising; Dues & Donations; Regulatory Commission Expense; Rate Case Expense	Contested
Gascony Water Company, Inc.	WA-97-510	<u>Rebuttal</u> - Rate Base; Rate Case Expense; Cash Working Capital	Settled
Union Electric Company	GR-97-393	<u>Direct</u> - Interest Rates for Customer Deposits	Settled
St. Louis County Water Company	WR-97-382	<u>Direct</u> - Interest Rates for Customer Deposits, Main Incident Expense	Settled
Associated Natural Gas Company	GR-97-272	<u>Direct</u> - Acquisition Adjustment; Interest Rates for Customer Deposits <u>Rebuttal</u> - Acquisition Adjustment; Interest Rates for Customer Deposits <u>Surrebuttal</u> - Interest Rates for Customer Deposits	Contested
Missouri-American Water Company	WA-97-45	<u>Rebuttal</u> - Waiver of Service Connection Charges	Contested
Imperial Utility Corporation	SC-96-427	<u>Direct</u> - Revenues, CIAC <u>Surrebuttal</u> - Payroll; Uncollectible Accounts Expense; Rate Case Expense, Revenues	Settled
St. Louis Water Company	WR-96-263	<u>Direct</u> -Main Incident Repairs <u>Rebuttal</u> - Main Incident Repairs <u>Surrebuttal</u> - Main Incident Repairs	Contested
Steelville Telephone Company	TR-96-123	<u>Direct</u> - Depreciation Reserve Deficiency	Settled

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri-American Water Company	WR-95-205/ SR-95-206	<p><u>Direct</u>- Property Held for Future Use; Premature Retirement of Sewer Plant; Depreciation Study Expense; Deferred Maintenance</p> <p><u>Rebuttal</u>- Property Held for Future Use; Premature Retirement of Sewer Plant; Deferred Maintenance</p> <p><u>Surrebutta</u>- Property Held for Future Use; Premature Retirement of Sewer Plant</p>	Contested
St. Louis County Water Company	WR-95-145	<p><u>Rebuttal</u>- Tank Painting Reserve Account; Main Repair Reserve Account</p> <p><u>Surrebuttal</u>- Main Repair Reserve Account</p>	Contested

KORY BOUSTEAD

Present Position

I am currently employed as a Rate & Tariff Examiner II with the Tariff & Rate Design Unit within the Commission Staff Division, Operational Analysis Department of the Missouri Public Service Commission (“Commission”). The Tariff & Rate Design 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

Date Filed	Issue	Case Number	Case Name
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.
12/05/2014	Low-Income Keeping Current Pilot Program	ER-2014-0258	Ameren Missouri
04/02/2015	Economic Relief Pilot Program, Low-Income Weatherization	ER-2014-0370	Kansas City Power & Light Company

KIM COX

Education and Employment Background and Credentials

I attended Central Missouri State University at Warrensburg, Missouri. In May 1996, I received a Bachelor of Science degree.

I am currently employed as a Utility Policy Analyst II with the Tariff/Rate Design Unit within the Operational Analysis Department, Commission Staff Division of the Missouri Public Service Commission (“Commission”). I have been employed by the Commission since July, 2009. From July 2009 to June 2013, I worked in the Tariffs/Rate Design Section of the Energy Unit as a Rate and Tariff Examiner III, where my duties consisted of analyzing applications, reviewing tariffs and making recommendations based upon those evaluations. On June 16, 2014, I assumed my current position as Utility Policy Analyst II within the same Section, where my duties consist of coordinating highly complex activities, analyzing applications, reviewing tariffs, and making recommendations based upon my evaluations. Prior to joining the Commission, I held the position of a Quality Assurance Analyst in the regulatory field for ten years.

KIM COX

Summary of Case Involvement

Case No.	Company	Issue	Type of Filing
GR-2009-0434	The Empire District Gas Company	Weather Normalized Sales and Coincident-Peak Day Demand	Staff Report
GR-2010-0171	Laclede Gas Company	Weather Normalized Sales, Blocks and Coincident-Peak Day Demand	Staff Report
GR-2010-0171	Laclede Gas Company	Weather Normalized Sales	Rebuttal
GR-2010-0363	Union Electric d/b/a AmerenUE	Weather Normalized Sales, Blocks and Coincident-Peak Day Demand	Staff Report
GR-2010-0347	Southern Missouri Natural Gas	Weather Normalized Sales	Staff Report

KIM COX, cont'd
Summary of Case Involvement

Case No.	Company	Issue	Type of Filing
GR-2010-0192	Atmos Energy Corporation	Weather Normalized Sales and Coincident-Peak Day Demand	Staff Report
HR-2011-0241	Veolia Energy Kansas City, Inc.	Weather Normalized Sales	Staff Report
ER-2012-0175	KCP&L and GMO	L&P Normalization and Annualization	Staff Report
GR-2014-0007 Coordinated	Missouri Gas Energy	Direct COS sponsor of Weather, Weather Normalization and Large Volume Customer Revenue Adjustment	Direct Testimony
GR-2014-0007 Coordinated	Missouri Gas Energy	Direct CCOS sponsor of Rate Design, Miscellaneous Tariff Issues, School Transportation Capacity, Gas Supply Incentive Plan and Staff's CCOS	Direct Testimony
GR-2014-0086	Summit Natural Gas	Lake Ozark Transportation	Staff Report
GR-2014-0152	Liberty Utilities	Special Contract, Large and Industrial Customers	Staff Report, Rebuttal and Surrebuttal

CLAIRE M. EUBANKS, PE

PRESENT POSITION:

I am a Utility Regulatory Engineer I in the Engineering Analysis Unit, Operational Analysis Department, of the Commission Staff Division of the Missouri Public Service Commission.

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. My primary responsibility in my current position is related to the Renewable Energy Standard. Additionally, over the past two years I have served on work groups related to the Clean Power Plan.

CASE HISTORY:

Case Number	Utility	Type	Issue
EA-2012-0281	Ameren	Rebuttal	Certificate of Convenience and Necessity
EC-2013-0379 EC-2013-0380	KCP&L KCP&L GMO	Rebuttal	RES Compliance
EO-2013-0458	Empire	Memorandum	RES Compliance Plan & Report
EO-2013-0462	Ameren	Memorandum	RES Compliance Report
EO-2013-0503	Ameren	Memorandum	RES Compliance Plan
EO-2013-0504	KCPL	Memorandum	RES Compliance Plan & Report
EO-2013-0505	GMO	Memorandum	RES Compliance Plan & Report
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
ER-2014-0258	Ameren	Cost of Service Report, Surrebuttal	RES, In-Service
EO-2014-0287	KCPL	Memorandum	RES Compliance Plan

Case Number	Utility	Type	Issue
EO-2014-0288	GMO	Memorandum	RES Compliance Plan
EO-2014-0289	KCPL	Memorandum	RES Compliance Report
EO-2014-0290	GMO	Memorandum	RES Compliance Plan
ER-2014-0370	KCP&L	Cost of Service Report	RES
EX-2014-0352	N/A	Live Comments	RES rulemaking
EC-2015-0155	GMO	Memorandum	Solar Rebate Complaint
EO-2015-0260	Empire	Memorandum	RES Compliance Plan & Report
EO-2015-0263	KCPL	Memorandum	RES Compliance Report
EO-2015-0264	GMO	Memorandum	RES Compliance Report
EO-2015-0265	KCPL	Memorandum	RES Compliance Plan
EO-2015-0266	GMO	Memorandum	RES Compliance Plan
EO-2015-0267	Ameren	Memorandum	RES Compliance Plan & Report
EO-2015-0252	GMO	Staff Report	Integrated Resource Plan – Renewable Energy Standard
EO-2015-0254	KCPL	Staff Report	Integrated Resource Plan – Renewable Energy Standard

Brad J. Fortson

Education and Employment Background

I am a Regulatory Economist in the Energy Resources Department, Commission Staff Division of the Missouri Public Service Commission. I have been employed at the Missouri Public Service Commission as a Regulatory Economist from December 2012 through March 2015 and August 2015 through current.

I received an 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, all from Lincoln University, Jefferson City, Missouri.

Prior to first 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. From April 1 through July 31, 2015, I worked for the Missouri Office of Public Counsel before joining the Commission once again.

Brad J. Fortson

Case Participation History

Case Number	Company	Issue	Exhibit
HT-2013-0456	KCP&L Greater Missouri Operations Company	Quarterly Cost Adjustment	Staff Memorandum
HR-2014-0066	Veolia Energy Kansas City	Revenue by Class and Rate Design	Staff Report
HR-2014-0066	Veolia Energy Kansas City	Recommendation of tariff approval	Staff Memorandum
GR-2014-0086	Summit Natural Gas of Missouri, Inc.	Large Volume Service Revenue	Staff Report
HT-2014-0286	KCP&L Greater Missouri Operations Company	Quarterly Cost Adjustment	Staff Memorandum
ER-2015-0132	Union Electric Company d/b/a Ameren Missouri	Recommendation of tariff approval	Staff Memorandum
ER-2014-0258	Union Electric Company d/b/a Ameren Missouri	Revenue by Class and Rate Design	Staff Report
ER-2014-0258	Union Electric Company d/b/a Ameren Missouri	Revenue by Class and Rate Design	Rebuttal & Surrebuttal
ER-2014-0351	The Empire District Electric Company	Revenue by Class and Rate Design	Staff Report
ER-2014-0351	The Empire District Electric Company	Revenue by Class and Rate Design	Rebuttal
EO-2015-0240	Kansas City Power & Light Company	Custom Program Incentive Level	Direct Testimony
EO-2015-0241	KCP&L Greater Missouri Operations Company	Custom Program Incentive Level	Direct Testimony
ET-2016-0145	Kansas City Power & Light Company	Recommendation of tariff approval	Staff Memorandum
ET-2016-0146	KCP&L Greater Missouri Operations Company	Recommendation of tariff approval	Staff Memorandum
ET-2016-0152	Union Electric Company d/b/a Ameren Missouri	Recommendation of tariff approval	Staff Memorandum
EO-2015-0240	Kansas City Power & Light Company	Recommendation of tariff approval	Staff Memorandum
EO-2015-0241	KCP&L Greater Missouri Operations Company	Recommendation of tariff approval	Staff Memorandum

Keith D. Foster

Educational and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor IV for the Missouri Public Service Commission (“Commission”) within the Auditing Department of the Commission Staff Division. I was employed by the Commission in January 2008. After a 27-year career in the Information Systems (IS) industry, I returned to college and earned a Bachelor of Science degree in Business Administration, major in Accounting from Columbia College. I graduated summa cum laude in October 2007.

Prior to my work at the Commission, I was most recently employed by IBM as a Project Manager and Project Executive. In my capacity as Project Executive, I managed the development and implementation of welfare reform and other system enhancements, ongoing operations and maintenance activities, warranty support, application help desk, and system turnover for the Missouri Automated Child Support System (MACSS), a statewide integrated financial and case management system. I managed all budget, revenue, and profit objectives; developed and maintained detailed spreadsheets to prepare project budgets and revenue projections, to track and manage project costs and revenue daily, and to reconcile with corporate accounting.

I am a member of the Institute of Internal Auditors (IIA) as well as the Project Management Institute (PMI) including the local chapters. I was most recently a board member of the Mid-Missouri PMI chapter, serving two two-year terms as Vice-President of Financial Affairs.

As a Utility Regulatory Auditor, I perform rate audits and prepare miscellaneous filings as ordered by the Commission. In addition, I review all exhibits and testimony on assigned issues, develop accounting adjustments, and issue positions which are supported

Keith D. Foster

by workpapers and written testimony. For cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Other cases I have been assigned are listed below:

Case/Tracking Number	Company Name - Issue
QW-2008-0010	Tri-States Utility, Inc. - Property Taxes; Fuel & Electricity Expense; Telephone Expense; Rent Expense; Plant in Service; Depreciation Schedule, Reserve, Rates, and Expense; Transportation Expense; Chemicals Expense; Waste Disposal; Insurance Expense; Contractual Services; Bad Debt Expense; Miscellaneous Expenses
WR-2008-0311	Missouri-American Water Company - Advertising & Promotional Items; Dues and Donations; Cash Working Capital; Plant in Service; Depreciation Expense; Depreciation Reserve; Franchise Tax; Property Taxes; Fuel & Electricity Expense; Telephone Expense; Postage Expense; Purchased Water; Prepayments; Materials & Supplies; Customer Advances; Contributions in Aid of Construction (CIAC)
WR-2009-0098	Raytown Water Company - Materials & Supplies; Prepayments; Customer Deposits; Revenues; Insurance Expense; Utilities Expense; Directors Fees; Office Supplies Expense; Postage Expense; Laboratory Fees; Transportation Expenses; Rate Case Expense; Regulatory Commission Expense
GO-2009-0302	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)
SA-2009-0319	Mid-MO Sanitation, LLC – Certificate Case; All Revenue and Expenses; Plant in Service; Depreciation Reserve; Other Rate Base Items
GR-2009-0355	Missouri Gas Energy – Payroll, Payroll Taxes, 401(k), and Other Employee Benefit Costs; Incentive Compensation and Bonuses; Medical and Dental Expense; Bad Debt Expense; Rate Case Expense; Pension Expense; FAS106/OPEBs; Prepaid Pension Asset (PPA); Franchise Tax Expense; Income Tax Expense

Keith D. Foster

Case/Tracking Number	Company Name - Issue
SR-2010-0095	Mid-MO Sanitation, LLC – Full Audit of All Revenue and Expenses; Plant in Service; Depreciation Reserve; Other Rate Base Items
ER-2010-0130	Empire District Electric – Fuel and Purchased Power; Fuel Inventories; Gas Stored Underground; Off-System Sales; Transmission Revenue; Payroll, Payroll Taxes, and 401(k) Benefit Costs; Incentive Compensation; Maintenance Normalization Adjustments
WR-2010-0304	Raytown Water Company – Revenues; Rate Case Expense; Regulatory Commission Expense; Utilities Expense; Purchased Water; Insurance Expense; Laboratory Fees; Communication Expense; Transportation Expense
GO-2011-0003	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)
ER-2011-0004	Empire District Electric – Fuel and Purchased Power; Fuel Inventories; Gas Stored Underground; Maintenance Normalization Adjustments; Miscellaneous Revenues (SO2 Allowances and Renewable Energy Credits); Operations and Maintenance (O&M) Expenses for Iatan 2 and Plum Point; Transmission Revenue; Entergy Transmission Contract; Reconciliation
WR-2011-0337	Missouri-American Water Company – Belleville Lab Allocations; Chemical Expense; Corporate and District Allocations; Fuel & Electricity Expense; Service Company Management Fees; Business Transformation Program; Reconciliation
WR-2012-0300	Empire District Electric (Water) – Plant-in-Service; Depreciation Reserve; Depreciation Expense; Materials and Supplies; Property Tax Expense; Customer Advances; Operations and Maintenance (O&M) Adjustment
WM-2012-0335	Moore Bend Water Company – Acquisition Case – Plant-in-Service; Depreciation Reserve; Depreciation Expense
ER-2012-0345	Empire District Electric – Fuel and Purchased Power; Fuel Inventories; Gas Stored Underground; Maintenance Normalization Adjustments (Operations and Maintenance Expense); Operations and Maintenance (O&M) Expense Trackers for Iatan 2, Iatan Common, and Plum Point; Entergy Transmission Contract; Reconciliation

Keith D. Foster

Case/Tracking Number	Company Name - Issue
WR-2013-0461 SR-2013-0459	Lake Region Water & Sewer – Executive Management Fees; Current Income Taxes; Deferred Income Taxes; Payroll and Benefits; Payroll Taxes; Allocation Factors; Sludge Removal; Accounting Fees; Legal Fees (Other Than Rate Case Expense); Billing Expense; Outside Services; Travel & Entertainment Expense; Transportation Expense
GR-2014-0086	Summit Natural Gas – Acquisition Costs; Affiliate Transactions; Fuel Expense; Property Taxes; Other Miscellaneous Expenses; Income Taxes; Deferred Taxes; and Reconciliation
WA-2015-0049 SA-2015-0107	Branson Cedars Resort – Certificate Case - All Revenue and Expenses; Plant in Service; Depreciation Reserve; Other Rate Base Items
WA-2015-0108	Missouri-American Water Company (Redfield Water) – Acquisition Case – Plant-in-Service; Depreciation Reserve; Depreciation Expense
WO-2015-0077	Woodland Manor Water Company – Acquisition Case – Plant-in-Service; Depreciation Reserve; Depreciation Expense; CIAC; Customer Deposits
WR-2015-0192	Ozark International, Inc. – Plant-in-Service; Depreciation Reserve; Depreciation Expense; CIAC; Customer Deposits; Chemicals Expense; Legal Expense; Office Expense; Postage; Water Testing Expense; Gas & Oil Expense

JERMAINE GREEN

Education and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor III for the Missouri Public Service Commission (Commission). I began my employment with the Commission on June 2nd, 2009. In May 2009 I earned a Bachelor of Arts in Accounting from Westminster College in Fulton, MO. In earning this degree I completed numerous core Accounting and business classes. I completed my Masters in Business Administration at Lincoln University in May of 2012.

As a Utility Regulatory Auditor, I perform rate audits and prepare miscellaneous filings as ordered by the Public Service Commission. In addition, I review all exhibits and testimony on my assigned issues, develop adjustments and issue positions which I then support by work papers and written testimony. For those cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Other cases I have been assigned to or participated are:

Case Number	Company Name - Issue
ER-2016-0023	Empire District Electric – Payroll (Taxes, Benefits, 401K), Incentive Compensation , O&M Normalization, O&M Trackers, Vegetation Management Tracker (Tree Trimming & Infrastructure Remediation Expense) and Entergy Transmission.
ER-2014-0351	Empire District Electric – Payroll (Taxes, Benefits, 401K), Incentive Compensation , O&M Normalization, O&M Trackers, Vegetation Management Tracker (Tree Trimming & Infrastructure Remediation Expense) and Reconciliation.
SR-2015-0106	Seges Mobile Home Park (Sewer Company) - Lead Auditor informal rate case.
GR-2014-0086	Missouri Summit Natural Gas – Revenues, Bad Debts, Insurance, Injuries & Damages, Outside Services, Lobbying Expense, Utility Expense, and Allocations

cont'd Jermaine Green

Case Number	Company Name - Issue
SR-2014-0166	Hickory Hills Water & Sewer – Payroll, Water & Sewer Revenues, PSC Assessment, Utility Expense, and other Misc. Expenses
WR-2013-0543	Roy L Water & Sewer – Payroll, PSC Assessment, and Electric Expense.
SR-2013-0112	Seges Mobile Home Park (Sewer Company) – Lead Auditor - Revenues, Payroll & Taxes, Plant-in-Service, Depreciation Reserve, Bad Debts, Property Tax, Materials & Supplies, Dues & Donations, and PSC Assessment.
ER-2012-0345	Empire Electric – Revenues, Bad Debts, Dues & Donations, Advertising Expense, Outside Services and Jurisdictional Allocations.
WR-2012-0300	Empire Water - Revenues, Rate Case Expense, Property Taxes, Bad Debt Expense, Postage Expense, Purchased
WR-2011-0337	Missouri-American Water Company (MAWC) – Revenues, Rate Case Expense, Property Taxes, Bad Debt Expense, Postage Expense, Purchased Water, PSC Assessment, and Franchise Tax.
WA-2011-0260	Braden Park LLC (Certificate Case) – Payroll & Taxes, Purchased Water, Plant-in-Service, and Income Taxes
SR-2011-0133	Seges Mobile Home Park (Sewer Company) – Lead Auditor - Revenues, Payroll & Taxes, Plant-in-Service, Depreciation Reserve, Bad Debts, Property Tax, Materials & Supplies, Dues & Donations, and PSC Assessment.
WR-2011-0037	Tri-States Utility Inc. – Revenues, Payroll & Taxes, Plant-in-Service, CIAC, Depreciation Reserve, Fuel & Power, Chemicals, Bad Debts, Rent, Property Tax, Materials & Supplies, Dues & Donations, and PSC Assessment.

cont'd Jermaine Green

Case Number	Company Name - Issue
GR-2010-0347	Southern Missouri Natural Gas (SMNG) – Payroll & Payroll Taxes, Customer Deposits, Employee Benefits, Property Tax, Uncollectible Expense , Dues & Subscriptions, Rent, and Advertising.
WR-2010-0309	Middlefork Water Company – Chemicals, Payroll & Payroll Taxes, Revenues, Rate Case Expense, Fuel & Power, Insurance, Maintenance, Materials & Supplies, Transportation Expense and other expenses
WR-2010-0131	Missouri American Water Company (MAWC) – Cash Working Capital (CWC), Fuel & Power, Chemicals, Injuries & Damages, Property Tax, Rate Case Expense, Purchased Water, PSC Assessment, Property Tax, Insurance, Franchise Tax, and Telephone Expense.
WR-2010-0154	SK&M Water and Sewer Company - Plant in Service, Depreciation Expenses and Reserve, Fuel & Power, Revenues, and Customer Deposits
GR-2009-0434	Empire District Gas (EDG) - Plant in Service, Depreciation Expenses and Reserve, Cash Working Capital (CWC), Payroll & Payroll Taxes, Dues & Donations, PSC Assessment, Advertising, Materials & Supplies, Postage, Customer Deposit, Customer Advances and Prepayments
WR-2009-0395	Noel Water Company - Plant in Service, Depreciation Expenses and Reserve

SHANA GRIFFIN

Educational and Employment Background and Credentials

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

In May 2007, I earned a Bachelor of Science in Accountancy and a Master of Accountancy degree from the University of Missouri-Columbia. My accounting degree required an understanding of financial concepts, including the cost of capital.

On June 21, 2010, I was awarded the Certified Rate of Return Analyst (CRRA) professional designation by the Society of Utility and Regulatory Financial Analysts (SURFA). This designation is awarded based upon experience and successful completion of a written examination, which I completed during my attendance at a SURFA conference in April 2010.

Prior to October 11, 2014, I have filed testimony and participated in cases before the Commission under my maiden name of Shana Atkinson. I have developed rate of return recommendations for numerous finance cases, small water and sewer rate cases and have assisted as needed in small water and sewer certificate cases.

SUMMARY OF CASE PARTICIPATION

SHANA GRIFFIN

Date Filed	Issue	Case Number	Exhibit	Company Name
3/24/2015	Rate of Return Capital Structure	ER-2014-0351	Surrebuttal	Empire District Electric Company
3/9/2015	Rate of Return Capital Structure	ER-2014-0351	Rebuttal	Empire District Electric Company
1/29/2015	Rate of Return Capital Structure	ER-2014-0351	Cost of Service Report	Empire District Electric Company
Summary of Case Participation as Shana Atkinson now known as Shana Griffin				
10/3/2014	Financing	WO-2014-0340	Rebuttal	Brandco Investments, LLC and Hillcrest Utility Operating Company, Inc.
9/12/2014	Rate of Return Capital Structure	WR-2014-0167	Rebuttal	Hickory Hills Water & Sewer Company
9/12/2014	Rate of Return Capital Structure	SR-2014-0166	Rebuttal	Hickory Hills Water & Sewer Company
5/1/2014	Rate of Return Capital Structure	HR-2014-0066	Cost of Service Report	Veolia Energy Kansas City, Inc.
1/31/2014	Rate of Return Capital Structure	WR-2013-0461	Surrebuttal	Lake Region Water & Sewer Company
1/31/2014	Rate of Return Capital Structure	SR-2013-0459	Surrebuttal	Lake Region Water & Sewer Company
11/15/2013	Rate of Return Capital Structure	WR-2013-0461	Cost of Service Report	Lake Region Water & Sewer Company

SUMMARY OF CASE PARTICIPATION

SHANA GRIFFIN

Date Filed	Issue	Case Number	Exhibit	Company Name
11/15/2013	Rate of Return Capital Structure	SR-2013-0459	Cost of Service Report	Lake Region Water & Sewer Company
2/4/2013	Rate of Return Capital Structure	ER-2012-0345	Surrebuttal	Empire District Electric Company
1/16/2013	Rate of Return Capital Structure	ER-2012-0345	Rebuttal	Empire District Electric Company
11/30/2012	Rate of Return Capital Structure	ER-2012-0345	Cost of Service Report	Empire District Electric Company
8/20/2012	Rate of Return Capital Structure	ER-2012-0345	Interim Rebuttal	Empire District Electric Company
5/6/2011	Rate of Return Capital Structure	ER-2011-0004	True-Up Direct	Empire District Electric Company
4/28/2011	Rate of Return Capital Structure	ER-2011-0004	Surrebuttal	Empire District Electric Company
4/18/2011	Rate of Return Capital Structure	ER-2011-0004	Rebuttal	Empire District Electric Company
2/23/2011	Rate of Return Capital Structure	ER-2011-0004	Cost of Service Report	Empire District Electric Company
4/23/2010	Rate of Return Capital Structure	ER-2010-0130	Surrebuttal	Empire District Electric Company
4/02/2010	Rate of Return Capital Structure	ER-2010-0130	Rebuttal	Empire District Electric Company

SUMMARY OF CASE PARTICIPATION

SHANA GRIFFIN

Date Filed	Issue	Case Number	Exhibit	Company Name
2/26/2010	Rate of Return Capital Structure	ER-2010-0130	Cost of Service Report	Empire District Electric Company
1/13/2010	Rate of Return Capital Structure	WR-2010-0111	Cost of Service Report	Lake Region Water & Sewer Company
1/13/2010	Rate of Return Capital Structure	SR-2010-0110	Cost of Service Report	Lake Region Water & Sewer Company
10/20/2009	Rate of Return Capital Structure	GR-2009-0434	Cost of Service Report	Empire District Gas Company

Jennifer K. Grisham

Education and Professional Experience

In May 1997, I earned a Bachelor of Science degree in Business Administration from Central Methodist (College) University. In March 2015 I returned to Central Methodist to complete a second Bachelor of Science degree with an emphasis in Accounting. My expected graduation is May 2016.

I am currently employed as a Utility Regulatory Auditor I in the Auditing Department of the Commission Staff Division of the Missouri Public Service Commission (“Commission”). I began my employment with the Commission on December 21, 2015. Since starting with the Commission, I have participated in a water acquisition case, WM-2016-0169, in which I sponsored the recommendation for rate base.

Education, Background and Case Participation

Paul R. Harrison

I am a Utility Regulatory Auditor with the Missouri Public Service Commission (“MoPSC” or “Commission”). I have performed duties as a Utility Regulatory Auditor within the Auditing Department at the Commission since January 18, 2000. As a result of being assigned lead auditor in a significant number of rate cases, I have been responsible for the supervision of other Auditing Department employees in rate cases and other regulatory proceedings before the Commission.

I graduated from Park College, Kansas City, Missouri, where I earned Bachelor of Science degrees in both Accounting and Management with Magna Cum Laude honors in July 1995. I earned an Associate degree in Missile Technology from the Community College of the Air Force in June 1990. I attended and graduated with honors from; the Senior Non-Commission Officer (NCO) Academy, NCO Academy and Air Force Leadership School while on active duty in the USAF. I attended and received a certificate of completion of an H&R Block income tax training course in July 1996 and begin my own tax practice during that same year.

Prior to coming to work at the Commission, I was the manager for Tool Warehouse Inc. for four and one-half years. As the manager, I trained, supervised; and coordinated the daily activities of personnel assigned to the Tool Warehouse. I was responsible for the daily sales volume, performed break-even sales analysis and maintained corporate budgets. I created and; performed monthly inventory, generated inventory reports and, ordered all merchandise, (\$2.5 million), for the tool warehouse in accordance with Tool Warehouse policy and procedures.

Prior to being the manager of the Tool Warehouse Inc, I was in the United States Air Force (USAF) for twenty-three years. During my career in the USAF, I held many different duty positions with various levels of responsibility. I retired from active duty as the Superintendent of the 321st Strategic Missile Wing Mechanical Flight. In that capacity, I supervised 95 missile maintenance technicians and managed assets valued in excess of \$50 million.

My duties at the Commission include performing audits of the books and records of regulated public utilities under the jurisdiction of the MoPSC, in conjunction with other Commission Staff (Staff) members. In this capacity, I am required to prepare testimony and serve as a Staff expert witness on rate cases concerning the ratemaking philosophy and methodology of issues that I am assigned. As a senior auditor and the lead auditor on a number of formal and informal cases, I have participated in the supervision and instruction of auditors within the Utility Services Department.

I acquired my knowledge of the ratemaking philosophy and methodology of these topics through hands on experience and through on-the-job training working prior rate cases before this Commission. I acquired general knowledge of these topics through review of Staff work papers from prior rate cases brought before this Commission, through review of prior Commission decisions and Company's testimony with regard to these areas. In addition, I have reviewed the Commission's Annual Reports and the Company's Security and Exchange Commission (SEC) Annual Reports, Tariffs, work papers and responses to Staff's data requests addressing these topics in this case.

I have participated in approximately thirty formal and thirty-five informal rate case proceedings before the Commission. I was assigned as lead auditor on over fifty percent of these cases.

Additionally, my college coursework included accounting and auditing classes. Since commencing employment with the Commission, I have attended various in house training seminars and National Association of Regulatory Utility Commission (NARUC) training conferences.

The Schedule below lists the formal and informal rate cases along with the issues that I filed testimony and participated in before the Commission.

CASE PROCEEDING/PARTICIPATION

PAUL R. HARRISON

COMPANY	CASE NO.	TESTIMONY/ISSUES
SUMMARY OF FORMAL CASES		
The Empire District Electric Company	ER-2016-0023	In Progress Cost of Service Report -Pension & OPEBs; Riverton 12 Conversion / Construction Audit.
The Empire District Electric Company	ER-2014-0351	May 2015 Cost of Service Report -Pension & OPEBs; Jurisdictional Allocations; Fuel & Purchased Power; OFF-System Sales Revenue & Expense; Entergy Purchased Power Contract; Fly Ash Offset; Software Maintenance & CWC, Rate Base calculation of Fuel Coal, Fuel-Purchased Power; Fuel-Purchased Oil & Fuel-Purchased Gas. Lead Auditor
The Empire District Electric Company	ER-2012-0345	February 2013 Cost of Service Report -Pension & OPEBs; COR & State Flow-Through Income Taxes; Income Tax Current & Deferred Expense; ADIT; and Infrastructure & Tree Trimming Expense. Lead Auditor
Missouri American Water Company	WR-2011-0337 SR-2011-0338	February 2012 Surrebuttal Testimony -Unamortized Balance of the Security AAO; Roark Sewer Plant Operating Expenses and MAWC's Acquisitions. Lead Auditor
Missouri American Water Company	WR-2011-0337 SR-2011-0338	January 2012 Rebuttal Testimony -Pension Tracker Mechanism and Acquisitions of Loma Linda, Aqua Missouri and Roark Water & Sewer. Lead Auditor
Missouri American Water Company	WR-2011-0337 SR-2011-0338	November 2011 Cost of Service Report - Pensions & OPEBS; Amortization of Regulatory Assets; Acquisitions; Plant in Service; Depreciation Reserve, Depreciation Expense, CIAC Amortization; Other Rate Base Items; Net Negative Salvage; Current & Deferred Income Taxes; ADIT; and Accounting Schedules. Lead Auditor

PAUL R. HARRISON, cont'd

COMPANY	CASE NO.	TESTIMONY/ISSUES
Missouri American Water Company	WR-2011-0336	August 2011 Memorandum-- Infrastructure System Replacement Surcharge (ISRS)-2011
The Empire District Electric Company	ER-2011-0004	February 2011 Surrebuttal Testimony- Infrastructure Remediation Costs; FAS 123 Accumulated Deferred Income Taxes
The Empire District Electric Company	ER-2011-0004	February 2011 Cost of Service Report- Current & Deferred Income Taxes; ADIT; and Infrastructure & Tree Trimming Expense
KCPL-GMO MPS & L&P Electric	ER-2010-0356	January 2011 Surrebuttal Testimony- Advanced Coal Credits ITC; KC Earnings Tax True-Up - Pensions & OPEBS; Current Income & Deferred Taxes Litigated- Advanced Coal Credit ITC
Kansas City Power & Light (KCPL)	ER-2010-0355	January 2011 Surrebuttal Testimony- Advanced Coal Credits ITC; KC Earnings True-Up - Pensions & OPEBS; Current Income & Deferred Taxes Litigated- Advanced Coal Credit ITC
Kansas City Power & Light (KCPL)	ER-2010-0355	December 2010 Rebuttal Testimony- Regulatory Plan Amortization Impact on Income Taxes
KCPL-GMO MPS & L&P Electric	ER-2010-0356	November 2010 Cost of Service Report- Pensions & OPEBS; Current & Deferred Income Taxes; Advanced Coal Credits ITC; KC Earnings Tax and Regulatory Plan Amortization Impact on Income Taxes
Kansas City Power & Light (KCPL)	ER-2010-0355	November 2010 Cost of Service Report- Pensions & OPEBS; Current & Deferred Income Taxes; Advanced Coal Credits ITC; KC Earnings Tax and Regulatory Plan Amortization Impact on Income Taxes

PAUL R. HARRISON, cont'd

COMPANY	CASE NO.	TESTIMONY/ISSUES
The Empire District Electric Company	ER-2010-0130	<p align="center">April 2010</p> <p>Surrebuttal Testimony – Bad Debt Expense; Infrastructure Rule Expense; State Income Tax Flow Through Prior to 1994 – Tax Timing Differences</p> <p>Lead Auditor</p>
The Empire District Electric Company	ER-2010-0130	<p align="center">April 2010</p> <p>Rebuttal Testimony – State Income Tax Flow-Through Prior to 1994 – Tax Timing Differences</p> <p>Lead Auditor</p>
The Empire District Electric Company	ER-2010-0130	<p align="center">February 2010</p> <p>Cost of Service Report- Allocations; Pensions & OPEBS; DSM Program; Amortization Rate Base & Expense; Revenues; Bad Debt; Banking Fees; Infrastructure & Tree Trimming Expense; Employee Benefits; Lease Expense; O&M Expenses New Plant; Carrying Cost New Plant; Current & Deferred Income Taxes.</p> <p>Lead Auditor</p>
The Empire District Gas Company	GR-2009-0434	<p align="center">October 2009</p> <p>Cost of Service Report- Allocations/Rents; Right-of-Way Clearing; AAO-MGP Costs; Franchise Fees; Reconciliation; Current & Deferred Income Taxes.</p> <p>Lead Auditor</p>
Kansas City Power & Light (KCPL)	ER-2009-0089	<p align="center">April 2009</p> <p>Surrebuttal- Non-Talent Assessment Severance Costs</p> <p>True-Up - Pensions & OPEBS; Current & Deferred Income Taxes</p>
KCPL-GMO MPS & L&P Electric	ER-2009-0090	<p align="center">April 2009</p> <p>Surrebuttal-Cost of Removal-Income Taxes, Regulatory Asset Amortization.</p> <p>True-Up - Pensions & OPEBS; Income & Deferred Taxes</p> <p>Lead Auditor</p>
Kansas City Power & Light (KCPL)	ER-2009-0089	<p align="center">March 2009</p> <p>Cost of Service Report- Pensions & OPEBS; Non-Talent Assessment Severance Costs; Officer Expenses; Meals & Entertainment Expense; Employee Relocation Expense; Lobbying Expense; Lease Expenses; Non-Operating Cost Adjustment; Current & Deferred Income Taxes</p>

PAUL R. HARRISON, cont'd

COMPANY	CASE NO.	TESTIMONY/ISSUES
KCPL-GMO MPS & L&P Electric	ER-2009-0090	<p align="center">March 2009</p> <p>Cost of Service Report- Pensions & OPEBS; Miscellaneous Adjustments; SJLP Merger Transition Costs; Employee Relocation Expense; Lease Expenses; Current & Deferred Income Taxes</p> <p>Lead Auditor</p>
KCPL-GMO L&P Steam	HR-2009-0092	<p align="center">March 2009</p> <p>Cost of Service Report- Pensions & OPEBS; Miscellaneous Adjustments; Current & Deferred Income Taxes</p> <p>Lead Auditor</p>
Missouri American Water Company	WR-2008-0311	<p align="center">October 2008</p> <p>Surrebuttal- Belleville Lab Allocations; Compensation for Services MAWC Provided to AWR</p> <p>Litigated- Corporate Allocations</p> <p>True-Up - Corporate Allocations; Income & Deferred Taxes</p> <p>Lead Auditor</p>
Missouri American Water Company	WR-2008-0311	<p align="center">August 2008</p> <p>Cost of Service Report- Case Reconciliation; Corporate Allocations & Expenses; Belleville Lab Allocations; Compensation for Services MAWC Provided to AWR; Current & Deferred Income Taxes</p> <p>Lead Auditor</p>
Laclede Gas Company		<p align="center">Separate Docket</p> <p>Investigation of Affiliated Transactions, Corporate Allocations & Appropriate Time Charges Between Laclede's Regulated & Unregulated Subsidiaries</p>
Missouri Gas Utility	GR-2008-0060	<p align="center">February 2008</p> <p>Cost of Service Report- Revenue Requirement Run (EMS) Merger & Acquisition Costs (Start-Up Costs); Corporate Allocations; Current & Deferred Income Taxes</p> <p>Lead Auditor</p>

PAUL R. HARRISON, cont'd

COMPANY	CASE NO.	TESTIMONY/ISSUES
Missouri Gas Energy	GU-2007-0480	<p align="center">July 2008</p> <p>Rebuttal- AAO Manufactured Gas Plant</p> <p>Litigated- Manufactured Gas Plant</p> <p>Lead Auditor</p>
Missouri Gas Energy	GU-2007-0480	<p align="center">September 2007</p> <p>Memorandum – AAO Manufactured Gas Plant</p> <p>Lead Auditor</p>
Laclede Gas Company	GR-2007-0208	<p align="center">May 2007</p> <p>Direct – Affiliated Operations; HVAC & Home Sale Inspection; Injuries & Damages; Insurance; 401 (k) Expenses; Pensions & OPEBS; Non-Qualified Pension Plan Expenses; Current & Deferred Income Taxes</p> <p>True-Up – Current & Deferred Income Taxes</p>
Missouri Gas Energy	GR-2006-0422	<p align="center">November 2006</p> <p>Rebuttal- Environmental Response Fund, Manufactured Gas Plant</p> <p>Litigated- Manufactured Gas Plant</p>
Missouri Gas Energy	GR-2006-0422	<p align="center">October 2006</p> <p>Direct– Revenues; Purchased Gas Adjustments; Bad Debt Expense; ECWR AAO Bad Debt: Rent; Pensions & OPEBS; Income Taxes; Franchise Taxes; Manufactured Gas Plant, and Case Reconciliation</p> <p>Litigated- Emergency Cold Weather Rule</p> <p>True-Up - Revenues; Bad Debt Expense; Pensions & OPEBS; Income Taxes</p>
The Empire Electric Company	ER-2006-0315	<p align="center">July 2006</p> <p>Rebuttal - Storm Damage Tracker</p>
The Empire Electric Company	ER-2006-0315	<p align="center">June 2006</p> <p>Direct- Tree Trimming Expense and Construction Over-Run Costs</p>
Missouri Pipeline & Missouri Gas Company LLC	GC-2006-0378	<p align="center">November 2006</p> <p>Memorandum-- Plant in Service, Depreciation Reserve, Depreciation Expense, Transactions & Acquisition Costs and Current & Deferred Income Taxes</p>

PAUL R. HARRISON, cont'd

COMPANY	CASE NO.	TESTIMONY/ISSUES
New Florence Telephone	TC-2006-0184	<p align="center">October 2006</p> <p>Memorandum-- Plant in Service; Depreciation Reserve; Depreciation Expense; Plant Overage; and Materials & Supplies</p>
Cass County Telephone	TC-2005-0357	<p align="center">July 2006</p> <p>Memorandum-- Plant in Service; Depreciation Reserve; Depreciation Expense; Plant Overage; Plant Held for Future Use and Missouri Universal Service Fund</p>
Cass County Telephone & New Florence Telephone Fraud Investigation Case	TO-2005-0237	<p align="center">May 2006</p> <p>Memorandum-- Fraud Investigation case involving Cass County Telephone and New Florence Telephone</p>
Missouri Gas Energy	GR-2004-0209	<p align="center">June 2004</p> <p>Surrebuttal - Revenues and Bad Debt Expense</p> <p>True-Up - Revenues; Bad Debt Expense; Current & Deferred Income Taxes</p>
Missouri Gas Energy	GR-2004-0209	<p align="center">May 2004</p> <p>Rebuttal - Revenues; Bad Debt Expense; and Manufactured Gas Plant</p> <p>Litigated- Manufactured Gas Plant</p>
Missouri Gas Energy	GR-2004-0209	<p align="center">April 2004</p> <p>Direct – Revenues; Purchased Gas Adjustments; Bad Debt Expense; Medical Expense; Rents; Incentive Compensation and Current & Deferred Income Taxes</p>
Union Electric Company d/b/a AmerenUE (Gas)	GR-2003-0517	<p align="center">October 2003</p> <p>Direct – Corporate Allocations; UEC Missouri Gas Allocations; CILCORP Allocations; Rent Expense; Maintenance of General Plant Expense; Lease Agreements; and Employee Relocation Expense</p>
Union Electric Company d/b/a AmerenUE (Electric)	EC-2002-1	<p align="center">June 2002</p> <p>Surrebuttal - Coal Inventory; Venice Power Plant Fire; Tree Trimming Expense; and Automated Meter Reading Service</p>
Laclede Gas Company	GR-2002-356	<p align="center">June 2002</p> <p>Direct - Payroll; Payroll Taxes; 401k Pension Plan; Health Care Expenses; Pension Plan Trustee Fees; Incentive Compensation and Clearing Account:</p> <p>True- Up – Payroll; Payroll Taxes; and Clearing Accounts</p>

PAUL R. HARRISON, cont'd

COMPANY	CASE NO.	TESTIMONY/ISSUES
Union Electric Company d/b/a AmerenUE (2 nd period, 3 rd EARP) (Electric)	EC-2002-1025	<p style="text-align: center;">April 2002</p> <p>Direct - Revenue Requirement Run; Plant in Service; Depreciation Reserve; Other Rate Base items; Venice Power Plant Fire expenditures; Tree Trimming Expense; and Coal Inventory</p>
2 nd Complaint Case, Union Electric Company d/b/a AmerenUE (Electric) New Test Year ordered by The Commission.	EC-2002-1	<p style="text-align: center;">March 2002</p> <p>Direct - Materials and Supplies; Prepayments; Fuel Inventory; Customer Advances for Construction; Customer Deposits; Plant in Service; Depreciation Reserve; Venice Power Plant Fire Expenditures; Tree-Trimming Expense; Automated Meter Reading Expense; Customer Deposit Interest Expense; Year 2000 Computer Modification Expense; Regulatory Advisor's Consulting Fees; and Property Taxes</p> <p>Deposition – April 11, 2002</p>
1 st Complaint Case, Union Electric Company d/b/a AmerenUE (Electric)	EC-2002-1	<p style="text-align: center;">July 2001</p> <p>Direct - Materials and Supplies; Prepayments; Fuel Inventory; Customer Advances for Construction; Customer Deposits; Plant in Service; Depreciation Reserve; Power Plant Maintenance Expense; Tree-Trimming Expense; Automated Meter Reading Expense; Customer Deposit Interest Expense; Year 2000 Computer Modification Expense; Computer Software Expense; Regulatory Advisor's Consulting Fees; Board of Directors Advisor's Fees and Property Taxes.</p> <p>Deposition – November 27, 2001</p>
Union Electric Company d/b/a AmerenUE (2 nd period, 2 nd EARP) (Electric)	EC-2001-431	<p style="text-align: center;">February 2001</p> <p>Coal Inventory</p>
Union Electric Company d/b/a AmerenUE (Gas)	GR-2000-512	<p style="text-align: center;">August 2000</p> <p>Direct - Cash Working Capital; Advertising Expense; Missouri PSC Assessment; Dues and Donations; Automated Meter Reading Expenses; Computer System Software Expenses (CSS); Computer System Software Expenses (Y2K); Computer System Software Expenses (EMPRV); Generation Strategy Project Expenses; Regulatory Advisor's Consulting fees and Board of Directors Advisor's fees.</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
SUMMARY OF INFORMAL CASES		
Raccoon Creek Sewer	SR-2016-0202	<p style="text-align: center;">In Progress</p> <p>Memorandum-- Cost of Service; Affiliated Transactions; Outside Services; Revenues & Expenses; Payroll & Benefits; Purchased Water; Rent; Current & Deferred Income Taxes.</p>
Rogue Creek Water & Sewer	WO-2016-0139	<p style="text-align: center;">In Progress</p> <p>Investigatory Docket-- concerning the conduct of the court-appointed receiver for MPB & PCB Sewer</p>
MPB & PCB Receiver Investigation	WO-2016-0139	<p style="text-align: center;">In Progress</p> <p>Investigatory Docket-- concerning the conduct of the court-appointed receiver for MPB & PCB Sewer</p>
Hillcrest Water & Sewer	WR-2016-0064	<p style="text-align: center;">In Progress</p> <p>Memorandum-- Cost of Service; Affiliated Transactions; Outside Services; Rate Base; Revenues & Expenses; Purchased Water; Rent; Current & Deferred Income Taxes.</p> <p>Lead Auditor</p>
Missouri American Water Company Acquisition of Hickory Hills Water & Sewer	WA-2016-0019	<p style="text-align: center;">November 2015</p> <p>Memorandum - Hickory Hills Acquisition by MAWC, Development of Rate Base; Revenues & Expenses; Determination of Regulatory Asset in order for Receiver to recover Court Ordered Receiver Fees.</p> <p>Lead Auditor</p>
Raytown Water Company	WR-2015-0246	<p style="text-align: center;">November 2015</p> <p>Memorandum-- Cost of Service; Incentive Compensation; Affiliated Transactions; Tank Painting & Maintenance; City Permit Fees; EIARA Insurance Costs; Outside Services; Transportation & Communication Expense; Board of Directors Fees; City ROW-City of Raytown Permit/Degradation Fees; CIAC; Meter Change-out Program; PSC Assessment-Rate Case Expense; Uniform Expense; Tower Tenant Revenues; Purchased Water; Rent; Current & Deferred Income Taxes .</p> <p>Lead Auditor</p>

PAUL R. HARRISON, cont'd

COMPANY	CASE NO.	TESTIMONY/ISSUES
Ridge Creek Water Company	WA-2015-0182	<p align="center">October 2015</p> <p>Memorandum – Certificate of Convenience & Necessarily Concerning review of Feasibility Study and Development of Rate Base; Expenses & Revenues</p> <p>Lead Auditor</p>
Smithview/Kuhle H2O Water	WA-2015-0000	<p align="center">September 2015</p> <p>Memorandum – Review of Financial Ability to operate the system and or sale of the Assets</p> <p>Lead Auditor</p>
Empire District Electric Company	EO-2015-0172	<p align="center">March 2015</p> <p>Memorandum – Sale of 35-Miles of 161kV Transmission Line to Westar Energy</p> <p>Lead Auditor</p>
Missouri American Water Company Acquisition of Anna Meadows	WA-2015-0019	<p align="center">January 2015</p> <p>Memorandum - Anna Meadows Acquisition & Certificate of Convenience & Necessarily Concerning review of Feasibility Study and Development of Rate Base; Expenses & Revenues</p> <p>Lead Auditor</p>
Hickory Hills Water & Sewer Receivership Case	WR-2014-0167 SR-2014-0166	<p align="center">November 2014</p> <p>Memorandum - Small Informal rate case – All Cost of Service items to include Rate Base; Revenues; Expenses; and Current & Deferred Taxes.</p> <p>Lead Auditor</p>
Missouri American Water Company Acquisition of Benton County Sewer District No. 1	WA-2014-0065	<p align="center">In Progress</p> <p>Memorandum – Benton County Acquisition & Certificate of Convenience & Necessarily Concerning review of Feasibility Study and Development of Rate Base; Expenses & Revenues.</p> <p>Lead Auditor</p>

PAUL R. HARRISON, cont'd

COMPANY	CASE NO.	TESTIMONY/ISSUES
MPB & PBC Sewer Systems Receivership Case	SR-2014-0067 SR-2014-0068 SO-2014-0052	<p style="text-align: center;">September 2014</p> <p>Memorandum -- Small Informal rate case – All Cost of Service items to include Rate Base; Revenues; Expenses; and Current & Deferred Taxes</p> <p style="text-align: center;">September 2013</p> <p>Memorandum -- Interim Rates – Special Surcharge; Cost of Service in order to determine if rates are sufficient to cover expenses or if this utility needs an emergency infusion of cash to provide safe and adequate service for the ratepayers.</p> <p>Lead Auditor</p>
Roy-L Water & Sewer Utilities	WR-2013-0543 SR-2013-0544	<p style="text-align: center;">June 2014</p> <p>Small Informal rate case – All Cost of Service items to include Rate Base; Revenues; Expenses; and Current & Deferred Taxes.</p> <p>Lead Auditor</p>
Rogue Creek Utilities, Inc. Receivership Case	WR-2013-0436 SR-2013-0435	<p style="text-align: center;">February 2014</p> <p>Memorandum - Small Informal rate case – All Cost of Service items to include Rate Base; Revenues; Expenses; and Current & Deferred Taxes.</p> <p style="text-align: center;">May 2013</p> <p>Memorandum -- Interim Rates – Special Surcharge; Cost of Service in order to determine if rates are sufficient to cover expenses or if this utility needs an emergency infusion of cash to provide safe and adequate service for the ratepayers.</p> <p>Lead Auditor</p>
Missouri American Water Company & Tri-State Water Acquisition Case	WO-2013-0517	<p style="text-align: center;">September 2013</p> <p>Memorandum – Determination of net rate base to include Plant in Service; Depreciation Reserve; Other Rate Base Items including CIAC and Revenues & Expenses</p> <p>Lead Auditor</p>
Summit Natural Gas of Missouri, Inc.	GA-2013-0404	<p style="text-align: center;">April 2013</p> <p>Memorandum-- Summit Natural Gas of Missouri, Inc. Certificate of Convenience & Necessarily Concerning review of Feasibility Study and Development of Revenues; Expenses & Revenues.</p> <p>Lead Auditor</p>

PAUL R. HARRISON, cont'd

COMPANY	CASE NO.	TESTIMONY/ISSUES
Raytown Water Company	WR-2012-0405	<p align="center">July - 2012</p> <p>Memorandum-- Cost of Service; Payroll & Benefits; Incentive Compensation; Plant-In-Service, Depreciation Reserve & Other Rate Base Items: Affiliated Transactions; Tank Painting; City Permit Fees; EIERA Insurance Costs; PSC Assessment & Rate Case Expense; Outside Services; Transportation & Communication Expense; Dues & Donations, Lobbying Expense; Advertising Expense; Board of Directors Fees; DNR Fees; Education Expense; Software & IT Expenses; Office Expense & Lease Equipment; Franchise Taxes; Current & Deferred Income Taxes.</p> <p>Lead Auditor</p>
Summit Natural Gas of Missouri, Inc.	GA-2010-0012	<p align="center">June-2012</p> <p>Memorandum-- Summit Natural Gas of Missouri, Inc. Certificate of Convenience & Necessarily Concerning review of Feasibility Study and Development of Rate Base; Expenses & Revenues.</p> <p>Lead Auditor</p>
Rogue Creek Water & Sewer	WR-2012-0000 SR-2012-0000	<p align="center">April 2012</p> <p>Earnings Investigation - To Determine if the Utility was Earning Sufficient Revenues to Recover its Cost of Providing Service To Ratepayers.</p>
Missouri American Water Company & Saddlebrooke Acquisition	WA-2012-0066	<p align="center">April-2012</p> <p>Memorandum-- Saddlebrooke Acquisition & Certificate of Convenience & Necessarily Concerning review of Feasibility Study and Development of Rate Base; Expenses & Revenues.</p> <p>Lead Auditor</p>
Missouri American Water Company & Roark Water Acquisition Case	WO-2011-0213 SO-2011-0214	<p align="center">March 2011</p> <p>Memorandum-- Determination of net rate base to include Plant in Service; Depreciation Reserve; Other Rate Base Items including CIAC and Revenues & Expenses</p> <p>Lead Auditor</p>
Tri-State Water Company	WR-2011-0037	<p align="center">March 2011</p> <p>Memorandum-- Cost of Service; Rate Case Expense; Medical; Insurance; Communications Expense; Transportation Expense; Office Expense; Miscellaneous maintenance expenses; Rate Base and Current & Deferred Income Taxes</p> <p>Lead Auditor</p>

PAUL R. HARRISON, cont'd

COMPANY	CASE NO.	TESTIMONY/ISSUES
Raytown Water Company	WR-2010-0304	<p align="center">February 2011</p> <p>Memorandum-- Cost of Service; Affiliated Transactions; Tank Painting; Hydrant Maintenance; City Permit Fees; EIERA Insurance Costs; I&D & Workers Comp; CIAC; Board of Directors Fees; DNR Fees; Education Expense; Software & IT Expenses; Office Expense & Lease Equipment; Franchise Taxes; Current & Deferred Income Taxes.</p> <p>Lead Auditor</p>
Noel Water Company	WR-2009-0395	<p align="center">August 2009</p> <p>Memorandum-- Cost of Service; All Revenues & Expenses related to Noel Water Company; Plant in Service; Depreciation Reserve & other Rate Base Items.</p> <p>Lead Auditor</p>
Tri-State Water Company	WR-2009-0058	<p align="center">May 2008</p> <p>Memorandum-- Cost of Service; Payroll; rent expense; miscellaneous maintenance expenses; Rate Base and Current & Deferred Income Taxes.</p> <p>Lead Auditor</p>
Big Island Water & Sewer	WA-2006-0480 SA-2006-0482	<p align="center">January 2007</p> <p>Direct - Certificate of Necessitate Application Case: Cost of Service; All Revenues & Expenses related to Big Island Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items.</p> <p>Lead Auditor</p>
Aqua Missouri Water and Sewer	QS-2005-0008 QW-2005-009 QS-2005-0010 QW-2005-0011	<p align="center">October 2006</p> <p>Memorandum-- Cost of Service - All Revenues & Expenses related to Aqua MO Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items.</p> <p>Lead Auditor</p>
Lake Region Water and Sewer Certificate Case	WA-2005-0463	<p align="center">October 2006</p> <p>Memorandum-- Certificate of Necessitate Application Case</p> <p>Lead Auditor</p>
Tri-State Utility Inc.	WA-2006-0241	<p align="center">May 2006</p> <p>Memorandum-- Certificate of Necessitate Application Case</p> <p>Lead Auditor</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
Osage Water Company Environmental Utilities Missouri American Water	WO-2005-0086	<p align="center">February 2005</p> <p>Memorandum-- Rate Base; Cost of Service; Income Statement Items; Pre-Post Sale of OWC, Sale of EU Assets to MAWC</p>
North Suburban Water & Sewer	WF-2005-0164	<p align="center">December 2004</p> <p>Memorandum-- Sale of All Stocks of Lake Region Water & Sewer to North Suburban Water & Sewer, Value of Rate Base Assets, Acquisition Premium</p> <p>Lead Auditor</p>
Mill Creek Sewer	SR-2005-0116	<p align="center">December 2004</p> <p>Memorandum-- Cost of Service; All Revenues & Expenses related to Mill Creek Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items.</p> <p>Lead Auditor</p>
Roark Water and Sewer	WR-2005-0153 SR-2005-0154	<p align="center">September 2004</p> <p>Memorandum-- Cost of Service; All Revenues & Expenses related to Roark Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items.</p> <p>Lead Auditor</p>
Osage Water Company	WT-2003-0583 SR-2003-0584	<p align="center">December 2003</p> <p>Memorandum-- Cost of Service; All Revenues & Expenses related to Osage Water; Plant in Service; Depreciation Reserve & other Rate Base Items</p>
SUMMARY OF NON-CASE RELATED AUDITS		
<p>March 2013 – Hickory Hills Water and Sewer’s investigation concerning value of assets and cost of service in order to determine the possibility of annexing this small utility with the City of California Missouri.</p>		
<p>March 2012 – Assisted and trained several small utility companies (RDE Utilities, Rogue Creek Utilities and Smithview H2O Water) in the appropriate manner in which the Commission’s Annual Report should be completed and filed.</p>		

PAUL R. HARRISON, cont'd

COMPANY	CASE NO.	TESTIMONY/ISSUES
		January 2006 – Environmental Utilities and Osage Water Company Audit concerning provision of service to Eagle Woods Subdivision and disconnect notice
		November 2004 - Internal Audit of Public Service Commission (PSC) Fixed Assets, physical inventory control process and location of assets

Robin Kliethermes

Present Position:

I am a Regulatory Economist in the Tariff and Rate Design Unit, Operational Analysis Department, Commission Staff 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. I also serve on the Electric Meter Variance Committee.

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.

Additionally, I completed two online classes through Bismarck State College: Energy Markets and Structures (ENRG 420) in December, 2014 and Energy Economics and Finance (ENRG 412) in May, 2015.

Previous Testimony of Robin Kliethermes

Case No.	Company	Type of Filing	Issue
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	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	Staff Recommendation	Renewable Energy Standard Rate Adjustment Mechanism (RESRAM)
ER-2014-0258	Ameren Missouri	Staff Report	Rate Revenue by Class, Class Cost of Service study, Residential Customer Charge
ER-2014-0258	Ameren Missouri	Rebuttal	Weather normalization adjustment to class billing units
ER-2014-0258	Ameren Missouri	Surrebuttal	Residential Customer Charge and Class allocations
ER-2014-0351	Empire District Electric Company	Staff Report	Rate Revenue by Class, Class Cost of Service study, Residential Customer Charge
ER-2014-0351	Empire District Electric Company	Rebuttal & Surrebuttal	Residential Customer, Interruptible Customers

Previous Testimony of Robin Kliethermes

Case No.	Company	Type of Filing	Issue
ER-2014-0370	Kansas City Power & Light	Staff Report	Rate Revenue by Class, Class Cost of Service study, Residential Customer Charge
ER-2014-0370	Kansas City Power & Light	Rebuttal & Surrebuttal	Class Cost of Service, Rate Design, Residential Customer Charge
ER-2014-0370	Kansas City Power & Light	True-Up Direct & True-Up Rebuttal	Customer Growth & Rate Switching
EE-2015-0177	Kansas City Power & Light	Staff Recommendation	Electric Meter Variance Request
EE-2016-0090	Ameren Missouri	Staff Recommendation	Tariff Variance Request
EO-2016-0100	KCP&L Greater Missouri Operations Company	Staff Recommendation	RESRAM Annual Rate Adjustment Filing
ET-2016-0185	Kansas City Power & Light	Staff Recommendation	Solar Rebate Tariff Change

Sarah L. Kliethermes

MOPSC EMPLOYMENT EXPERIENCE

Regulatory Economist III (July 2013 – Present)

Tariff and Rate Design Unit, Operational Analysis Department, Commission Staff Division, 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

Provided at hearing, as well as prefiled Rebuttal concerning retail rate impact and public interest concerning Case No. EA-2015-0146, Application of Ameren Transmission Company of Illinois for Other Relief or in the Alternative, a Certificate of Public Convenience and Necessity Authorizing it to Construct, Install, Own, Operate, Maintain and Otherwise Control and Manage a 345,000-volt Electric Transmission Line from Palmyra, Missouri, to the Iowa Border and Associated Substation near Kirksville, Missouri.

Contributor to Staff recommendations concerning Case No. EA-2015-0145, Application of Ameren Transmission Company of Illinois for Other Relief or in the Alternative, a Certificate of Public Convenience and Necessity Authorizing it to Construct, Install, Own, Operate, Maintain and Otherwise Control and Manage a 345,000-volt Electric Transmission Line in Marion County, Missouri and an Associated Switching Station Near Palmyra, Missouri.

Contributor to Staff Class Cost of Service and Rate Design Report, regarding Class Cost of Service; prefiled Rebuttal and Surrebuttal, regarding Class Cost of Service and marginal energy cost, in Case No. ER-2014-0370, In the Matter of Kansas City Power & Light Company's Request for Authority to File Tariffs to Increase Rates.

Provided at hearing, as well as deposed, as well as prefiled Rebuttal, Supplemental Direct, and Rebuttal to Supplemental Direct, regarding marginal revenue calculation, throughput disincentive, earnings opportunity and performance incentive, and customer-related issues,

cont'd Sarah L. Kliethermes

in Case No. ER-2015-0055, Union Electric Company d/b/a Ameren Missouri application under the Missouri Energy Efficiency Investment Act.

Provided at hearing, as well as contributor to Contributor to Staff Cost of Service Report, regarding special contract tariff revenues, and Staff Class Cost of Service and Rate Design Report, regarding Class Cost of Service and miscellaneous tariff issues; prefiled Rebuttal and Surrebuttal, regarding Class Cost of Service and special contracts, in Case No. ER-2014-0351, In the Matter of The Empire District Electric Company's Request for Authority to File Tariffs to Increase Rates.

Provided at hearing and deposed, as well as contributor to Staff Cost of Service Report, regarding Noranda revenues, and Staff Class Cost of Service and Rate Design Report, regarding Class Cost of Service; prefiled Rebuttal and Surrebuttal, regarding Class Cost of Service, incremental cost of energy, and Noranda rate design, in Case No. ER-2014-0258, In the Matter of Union Electric Company d/b/a Ameren Missouri for Authority to File Tariffs to Increase Rates.

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.

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.

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.

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.

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.

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.

cont'd Sarah L. Kliethermes

RELATED TRAINING AND EXPERIENCE

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

Presented:

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

Ratemaking Basics (Sept. 14, 2012)

Attended:

Net Metering presented by Ralph Zarumba (December, 9, 2014)

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

Studied Energy Transmission at Bismarck State College, online (2014 – 2015).

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.

SHAWN E. LANGE

PRESENT POSITION:

I am a Utility Engineering Specialist III in the Engineering Analysis Section, Operational Analysis Department, Commission Staff Division, of the Missouri Public Service Commission.

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:

Case Number	Utility	Testimony	Issue
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

Case Number	Utility	Testimony	Issue
ER-2009-0090	KCP&L Greater Missouri Operations Company	Staff Report	Net System Input
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	Weather Normalization Maryland Heights In-Service
ER-2012-0174	Kansas City Power & Light Company	Staff Report	Weather Normalization Net System Input Variable Fuel Costs
		Surrebuttal	Weather Normalization
ER-2012-0175	KCP&L Greater Missouri Operations Company	Staff Report	Weather Normalization Net System Input
		Surrebuttal	Weather Normalization
ER-2012-0345	Empire District Electric Company	Rebuttal	Interim Rates
		Staff Report	Weather Normalization
EA-2014-0223	Complaint of Noranda Aluminum	Rebuttal	Weather Normalization
EA-2014-0207	Grain Belt Express CCN	Rebuttal	Safety Interconnection Studies
		Surrebuttal	Environmental Impacts

Case Number	Utility	Testimony	Issue
ER-2014-0258	Union Electric Company d/b/a Ameren Missouri	Staff Report	Variable Fuel Costs Net System Input
ER-2014-0351	Empire District Electric Company	Staff Report	Variable Fuel Costs Net System Input
ER-2014-0370	Kansas City Power & Light Company	Staff Report	Net System Input Variable Fuel Costs
		True-up Direct	Variable Fuel Costs La Cygne In-service
EA-2014-0146	ATXI CCN	Rebuttal	Certificates of Convenience/Feasibility Analysis
		Surrebuttal	

Erin L. Maloney, P.E.

Missouri Public Service Commission, Jefferson City, MO
January 2005 – Present
Utility Regulatory Engineer I
Commission Staff/Operational Analysis/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
ER-2014-0351	Staff Report	Purchased Power Prices
ER-2014-0258	Staff Report	Purchased Power Prices
HR-2014-0066	Direct, Rebuttal	Production Adjustment Clause
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

Maloney Case Participation cont'd

File Number	Type of Testimony	Issue
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
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

Amanda C. McMellen
Utility Regulatory Auditor V

EDUCATION

Bachelors of Science
DeVry Institute of Technology, Kansas City, MO-June 1998

PROFESSIONAL EXPERIENCE

Missouri Public Service Commission
Utility Regulatory Auditor V
February 2013 – Present
Utility Regulatory Auditor IV
November 2006 – February 2013
Utility Regulatory Auditor III
June 2002 – November 2006
Utility Regulatory Auditor II
June 2000 – June 2002
Utility Regulatory Auditor I
June 1999 – June 2000

I am a Utility Regulatory Auditor for the Missouri Public Service Commission (Commission). I graduated from the DeVry Institute of Technology in June 1998 with a Bachelor of Science degree in Accounting. Before coming to work at the Commission, I worked as an accounts receivable clerk. I commenced employment with the Commission Staff in June 1999. As a Utility Regulatory Auditor, I am responsible for assisting in the audits and examinations of the books and records of utility companies operating within the state of Missouri.

Amanda C. McMellen

SUMMARY OF RATE CASE TESTIMONY FILED

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
Osage Water Company	SR-2000-556	Plant in Service Depreciation Reserve Depreciation Expense Operation & Maintenance Expense
Osage Water Company	WR-2000-557	Plant in Service Depreciation Reserve Depreciation Expense Operation & Maintenance Expense
Empire District Electric Company	ER-2001-299	Plant in Service Depreciation Reserve Depreciation Expense Cash Working Capital Other Working Capital Rate Case Expense PSC Assessment Advertising Dues, Donations & Contributions
UtiliCorp United, Inc./ d/b/a Missouri Public Service	ER-2001-672	Insurance Injuries and Damages Property Taxes Lobbying Outside Services Maintenance SJLP Related Expenses
BPS Telephone Company	TC-2002-1076	Accounting Schedules Separation Factors Plant in Service Depreciation Reserve Revenues Payroll Payroll Related Benefits Other Expenses

Amanda C. McMellen

SUMMARY OF RATE CASE TESTIMONY FILED

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
Aquila, Inc. d/b/a Aquila Networks-MPS & Aquila Networks-L&P	ER-2004-0034	Revenue Annualizations Uncollectibles
Fidelity Telephone Company	IR-2004-0272	Revenue Revenue Related Expenses
Aquila, Inc. d/b/a Aquila Networks-MPS & Aquila Networks-L&P	ER-2005-0436	Revenue Annualizations Uncollectibles
Empire District Electric Company	ER-2006-0315	Payroll Payroll Taxes 401(k) Plan Health Care Costs Incentive Compensation Depreciation Expense Amortization Expense Customer Demand Program Deferred State Income Taxes Income Taxes
Aquila, Inc. d/b/a Aquila Networks-MPS & Aquila Networks-L&P	ER-2007-0004	Revenue Annualizations Uncollectibles Maintenance Expenses Turbine Overhaul Maintenance
Empire District Electric Company	ER-2008-0093	Revenues Bad Debts Employee Benefits Tree Trimming Storm Costs Customer Programs Amortizations Current Income Taxes Deferred Income taxes Jurisdictional Allocations Corporate Allocations

Amanda C. McMellen

SUMMARY OF RATE CASE TESTIMONY FILED

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
Missouri Gas Energy, a Division of Southern Union Company	GR-2009-0355	Staff Report Cost of Service Revenues-Customer Growth Corporate Allocations Other Rate Base Items Amortization Expense Interest expense on customer Deposits Rents and Leases
Missouri-American Water Company	WR-2010-0131	Staff Report Cost of Service Corporate and District Allocations Lobbying Costs Net Negative Salvage Amortization of Regulatory Assets Belleville Lab Expenses Comprehensive Planning Study Payroll Payroll Taxes
Kansas City Power & Light Company	ER-2010-0355	Staff Report Cost of Service Revenues-Customer Growth In-Field Service Fees Gross Receipts Taxes Forfeited Discounts Other Revenues Credit Card Acceptance Program Bad Debts
KCP&L Greater Missouri Operations Company	ER-2010-0356	Staff Report Cost of Service Revenues-Customer Growth Other Revenues Credit Card Acceptance Program Bad Debts
Empire District Electric Company	ER-2011-0004	Staff Report Cost of Service Plant in Service Depreciation Reserve Depreciation Expense Pensions & OPEBs Customer Programs Amortizations Carrying Costs Revenue Annualizations

SUMMARY OF RATE CASE TESTIMONY FILED

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
Empire District Electric Company	ER-2012-0345	Staff Report Cost of Service Plant in Service Depreciation Reserve Depreciation Expense Prepayments Materials and Supplies Customer Demand Programs Amortization of Electric Plant Customer Deposits Customer Advances Carrying Costs Customer Programs Customer Deposit Interest Expense Franchise Taxes Amortizations Banking Fees Lease Expense Pay Station Fees Amortizations
Summit Natural Gas Company of Missouri, Inc.	ER-2014-0086	Corporate Allocations Capitalization Policy MGU Purchase Price SMNG Legacy Asset Valuation Energy Efficiency Programs

Charles T. Poston, P.E.

Current Position

I am employed as a Utility Regulatory Engineer I in the Engineering Analysis Unit, Operational Analysis Department, Commission Staff Division, of the Missouri Public Service Commission.

Education and Prior Work Experience

I received a Bachelor of Science degree in Civil Engineering from the University of Missouri-Columbia in 2006 and a Master of Science degree in Nuclear Engineering from the same institution in 2008.

From May 2008 through August 2013 I was employed by Ameren Missouri as an engineer in the Safety Analysis and Reactor Engineering Departments at the Callaway Energy Center. My duties consisted of post-accident thermo-hydraulic analyses, radiation dose calculations, atmospheric dispersion estimates for radiological and chemical hazards, and root cause determinations following operational faults in mechanical and administrative systems.

From September 2013 to March 2015, I worked as a Utility Engineering Specialist II in the Safety Engineering Unit of the Missouri Public Service Commission. In that capacity I conducted comprehensive gas safety inspections and participated in incident investigations following natural gas explosions.

I have been a licensed professional engineer in the State of Missouri since January 2015.

Case History:

Case Number	Utility	Type	Issue
EO-2015-0320	Ameren Missouri	Staff Recommendation	SO ₂ and NO _x emission allowance trading and reporting
GS-2014-0226	Laclede Gas Company	Staff Report	Staff investigation following natural gas explosion

John A. Robinett

I am employed as a Utility Engineering Specialist III for the Missouri Public Service Commission (“Commission”). I began employment with the Commission in April of 2010. In May of 2008, I graduated from the University of Missouri-Rolla (now Missouri University of Science and Technology) with a Bachelor of Science degree in Mechanical Engineering.

During my time as an undergraduate, I was employed as an engineering intern for the Missouri Department of Transportation (“MoDOT”) in their Central Laboratory located in Jefferson City, Missouri for three consecutive summers. During my time with MoDOT, I performed various qualification tests on materials for the Soil, Aggregate, and General Materials sections. A list of duties and tests performed are below:

- Compressive strength testing of 4” and 6” concrete cylinders and fracture analysis
- Graduations of soil, aggregate, and reflective glass beads
- Sample preparations of soil, aggregate, concrete, and steel
- Flat and elongated testing of aggregate
- Micro-deval and LA testing of aggregate
- Bend testing of welded wire and rebar
- Tensile testing of welded, braided cable, and rebar
- Hardness testing of fasteners (plain black and galvanized washers, nuts, and bolts)
- Proof loading and tensile testing of bolts
- Sample collection from active road constructions sites
- Set up and performed the initial testing on a new piece of equipment called a Linear Traverse / Image Analysis
- Wrote operators manual for the Linear Traverse / Image Analysis Machine
- Trained a fulltime employee on how to operate the machine prior to my return to school
- Assisted in batching concrete mixes for testing, mixing the concrete, slump cone testing, percent air testing, and specimen molding of cylinders and beams

Upon graduation, I accepted a position as an Engineer I in the Product Evaluation Group for Hughes Christensen Company, a division of Baker Hughes, Inc. (“Baker”), an oil field service company. During my employment with Baker, I performed failure analysis on oil field drill bits as well as composed findings reports which were forwarded to the field engineers in order for them to report to the company the conclusions of the failure causes.

JOHN A. ROBINETT
SUMMARY OF CASE PARTICIPATION

Listed below are the cases in which I have supplied depreciation rates accompanied by a signed affidavit.

Company	Case Number	Issue
Hillcrest Utility Operating Company, Inc.	SR-2016-0065	Depreciation Review
Hillcrest Utility Operating Company, Inc.	WR-2016-0064	Depreciation Review
Missouri American Water Company	WR-2015-0301	Depreciation Study, Direct, Rebuttal, and Surrebuttal Testimony
Bilyeu Ridge Water Company, LLC Midland Water Company, Inc. Moore Bend Water Utility, LLC Riverfork Water Company Taney County Water, LLC Valley Woods Utility, LLC(Water) Valley Woods Utility, LLC(Sewer) Consolidated into Ozark International, Inc.	WR-2015-0192 WR-2015-0193 WR-2015-0194 WR-2015-0195 WR-2015-0196 WR-2015-0197 SR-2015-0198 Consolidated into WR-2015-0192	Depreciation Review *filed depreciation rates not accompanied by signed affidavit
I. H. Utilities, Inc. sale to Indian Hills Utility Operating Company, Inc.	WO-2016-0045	Depreciation Rate Adoption CCN
Missouri American Water Company CCN City of Arnold	SA-2015-0150	Depreciation Rate Adoption CCN
Empire District Electric Company	ER-2014-0351	Direct, Rebuttal, and Surrebuttal Testimony
West 16th Street Sewer Company, W.P.C. Sewer Company, Village Water and Sewer Company, Inc. and Raccoon Creek Utility Operating Company, Inc.	SM-2015-0014	Depreciation Rate Adoption
Brandco Investments LLC and Hillcrest Utility Operating Company, Inc.	WO-2014-0340	Depreciation Rate Adoption, Rebuttal Testimony
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	GR-2014-0152	Direct, Rebuttal, Surrebuttal and Live Testimony
Summit Natural Gas of Missouri, Inc.	GR-2014-0086	Depreciation Study, Direct and Rebuttal Testimony
P.C.B., Inc.	SR-2014-0068	Depreciation Review
M.P.B., Inc.	SR-2014-0067	Depreciation Review
Roy-L Utilities	WR-2013-0543	Depreciation Review
Roy-L Utilities	SR-2013-0544	Depreciation Review
Missouri Gas Energy Division of Laclede Gas Company	GR-2014-0007	Depreciation Study, Direct and Rebuttal Testimony
Central Rivers Wastewater Utility, Inc.	SA-2014-00005	Depreciation Rate Adoption

JOHN A. ROBINETT
SUMMARY OF CASE PARTICIPATION

Company	Case Number	Issue
Empire District Electric Company	ER-2012-0345	Depreciation Study, Direct, Rebuttal, and Surrebuttal Testimony
Empire District Electric Company	WR-2012-0300	Depreciation Review
Laclede Gas Company	GO-2012-0363	Depreciation Authority Order Rebuttal, Surrebuttal and Live Testimony
Moore Bend Water Company, Inc. sale to Moore Bend Water Utility, LLC (Water)	WM-2012-0335	Depreciation Rate Adoption
Oakbrier Water Company, Inc.	WR-2012-0267	Depreciation Review
Lakeland Heights Water Co., Inc.	WR-2012-0266	Depreciation Review
R.D. Sewer Co., L.L.C.	SR-2012-0263	Depreciation Review
Canyon Treatment Facility, LLC	SA-2010-0219	Depreciation Rate Adoption - CCN
Taney County Water, LLC	WR-2012-0163	Depreciation Review
Sale of Saddlebrooke Water and Sewer Infrastructure, LLC to Missouri American Water Company (Sewer)	SA-2012-0067	Rebuttal Testimony
Sale of Saddlebrooke Water and Sewer Infrastructure, LLC to Missouri American Water Company (Water)	WA-2012-0066	Rebuttal Testimony
Midland Water Company, Inc.	WR-2012-0031	Depreciation Review
Sale of KMB Utility Corporation to Algonquin Water Resources of Missouri, LLC, d/b/a Liberty Water (Sewer)	SO-2011-0351	Depreciation Rate Adoption
Sale of KMB Utility Corporation to Algonquin Water Resources of Missouri, LLC, d/b/a Liberty Water (Water)	WO-2011-0350	Depreciation Rate Adoption
Sale of Noel Water Company, Inc. to Algonquin Water Resources of Missouri, LLC, d/b/a Liberty Water (Water)	WO-2011-0328	Depreciation Rate Adoption
Sale of Taney County Utilities Corporation to Taney County Water, LLC (Water)	WM-2011-0143	Depreciation Rate Adoption
Empire District Electric Company	ER-2011-0004	Depreciation Study, Direct, Rebuttal and Surrebuttal Testimony
Rex Deffenderfer Enterprises, Inc.	WR-2011-0056	Depreciation Review
Tri-States Utility, Inc.	WR-2011-0037	Depreciation Review
Southern Missouri Gas Company, L.P.	GE-2011-0096	Depreciation Study Waiver
Southern Missouri Gas Company, L.P.	GR-2010-0347	Depreciation Review

**JOHN A. ROBINETT
SUMMARY OF CASE PARTICIPATION**

Company	Case Number	Issue
KMB Utility Corporation (Sewer)	SR-2010-0346	Depreciation Review
KMB Utility Corporation (Water)	WR-2010-0345	Depreciation Review
Middlefork Water Company	WR-2010-0309	Depreciation Review

David C. Roos

Present Position: I am a Regulatory Economist III in the Energy Resource Department, Commission Staff Division of the Missouri Public Service Commission.

Educational Background and Work Experience:

In May 1983, I graduated from the University of Notre Dame, Notre Dame, Indiana, with a Bachelor of Science Degree in Chemical Engineering. I also graduated from the University of Missouri in December 2005, with a Master of Arts in Economics. I have been employed at the Missouri Public Service Commission as a Regulatory Economist III since March 2006. I began my employment with the Commission in the Economics Analysis section where my responsibilities included class cost of service and rate design. In 2008, I moved to the Energy Resource Analysis section where my testimony and responsibility topics include energy efficiency, resource analysis, and fuel adjustment clauses. Prior to joining the Public Service Commission I taught introductory economics and conducted research as a graduate teaching assistant and graduate research assistant at the University of Missouri. Prior to the University of Missouri, I was employed by several private firms where I provided consulting, design, and construction oversight of environmental projects for private and public sector clients.

Previous Cases

<u>Company</u>	<u>Case No.</u>
Empire District Electric Company	ER-2006-0315
AmerenUE	ER-2007-0002
Aquila Inc.	ER-2007-0004
Kansas City Power and Light	ER-2007-0291
AmerenUE	EO-2007-0409

cont'd David C. Roos

<u>Company</u>	<u>Case No.</u>
Empire District Electric Company	ER-2008-0093
Kansas City Power and Light	ER-2008-0034
Greater Missouri Operations	HR-2008-0340
Greater Missouri Operations	ER-2009-0091
Greater Missouri Operations	EO-2009-0115
Greater Missouri Operations	EE-2009-0237
Greater Missouri Operations	EO-2009-0431
Empire District Electric Company	ER-2010-0105
Greater Missouri Operations	EO-2010-0002
AmerenUE	ER-2010-0036
AmerenUE	ER-2010-0044
Empire District Electric Company	EO-2010-0084
Empire District Electric Company	ER-2010-0105
AmerenUE	ER-2010-0165
Greater Missouri Operations	EO-2010-0167
AmerenUE	EO-2010-0255
Greater Missouri Operations (Aquila)	EO-2008-0216
Ameren Missouri	ER-2011-0028
Empire District Electric Company	EO-2011-0066
Empire District Electric Company	EO-2011-0285
Ameren Missouri	EO-2012-0074
Greater Missouri Operations	EO-2012-0009
Ameren Missouri	EO-2012-0142
Ameren Missouri	ER-2012-0166
Greater Missouri Operations	EO-2013-0325
Ameren Missouri	EO-2013-0407
Empire District Electric Company	EO-2014-0057
Greater Missouri Operations	EO-2014-0256
Empire District Electric Company	ER-2014-0351
Greater Missouri Operations	EO-2015-0252
Kansas City Power and Light	EO-2015-0254
Empire District Electric Company	ER-2015-0214
Greater Missouri Operations	EO-2016-0053

Ashley R. Sarver

Utility Regulatory Auditor

Present Position:

I am a Utility Regulatory Auditor in the Auditing Department, of the Commission Staff Division of the Missouri Public Service Commission. I have been employed by the Missouri Public Service Commission since July 2013.

Education and Employment Background:

I earned a Bachelor of Science degree in Accounting from Missouri State University in Springfield, MO in July 2009. In earning this degree I completed numerous core Accounting and business classes. Prior to joining the Commission, I was employed by the State of Missouri - Department of Corrections from 2009 to 2013 as an Auditor. My duties entailed compiling and reviewing auditing materials from the institutions. After the audit, I would make recommendations according to policy and procedures, internal control and other changes to improve the functions of the institution to the Warden, Deputy Division Director, Inspector General and Deputy Director verbally and in writing.

Case Participation:

Company Name	Case Number(s)	Testimony/Issues
Indian Hills Utility Operating Company, Inc. to Acquire I.H. Utilities, Inc.	WO-2016-0045	Acquisition Case: Rate Base determination
The Empire District Electric Company	ER-2014-0351	Revenue, Customer Growth, Common Stock Issuance Expense Amortization, Uncollectible Accounts, Cash Working Capital, Injuries and Damages, Workman's Compensation, Insurance Expense, Lease Expense, Property Tax Expense, Regulatory Commission Expense
Summit Natural Gas of Missouri, Inc.	GR-2014-0086	Plant in Service, Depreciation Reserve, Gas Stored Inventory, Prepayments and Materials and Supplies Inventory, Customer Advances, Customer Deposits, Payroll, Payroll Taxes, 401(k), and Other Employee Benefit Costs, Incentive Compensation and Bonuses, Customer Deposit Interest Expense, Maintenance Normalization Adjustments, Advertising Expense, Regulatory Expenses, Dues, Rent Expense
Lake Region Water and Sewer	WR-2013-0461 SR-2013-0459	Plant in Service, Depreciation Reserve, Materials and Supplies Inventory, Customer Advances, Contributions in Aid of Construction, Purchase Power, Chemicals, Testing Expense, Supplies and Materials, Tools and Shop Supplies, Insurance, Office Supplies, Telephone, License and Permits, Property Tax

Michael L. 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

cont'd Expert Witness Testimony
Michael L. Stahlman

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	
Union Electric Company d/b/a Ameren Missouri	ER-2014-0258
In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariff to Increase Its Revenues for Electric Service	
Empire District Electric Company	ER-2014-0351
In the Matter of The Empire District Electric Company for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Company's Missouri Service Area	
Kansas City Power & Light Company	ER-2014-0370
In the Matter of Kansas City Power & Light Company's Request for Authority to Implement a General Rate Increase for Electric Service	
Kansas City Power & Light Company	EO-2014-0240
In the Matter of Kansas City Power & Light Company's Filing for Approval of Demand-Side Programs and for Authority to Establish a Demand-Side Programs Investment Mechanism	
KCP&L Great Missouri Operations Company	EO-2014-0241
In the Matter of KCP&L Greater Missouri Operations Company's Filing for Approval of Demand-Side Programs and for Authority to Establish a Demand-Side Programs Investment Mechanism	

cont'd Expert Witness Testimony
Michael L. Stahlman

Ameren Transmission Company of Illinois

EA-2015-0146

In the Matter of the Application of Ameren Transmission Company of Illinois for Other Relief or, in the Alternative, a Certificate of Public Convenience and Necessity Authorizing it to Construct, Install, Own, Operate, Maintain and Otherwise Control and Manage a 345,000-volt Electric Transmission Line from Palmyra, Missouri to the Iowa Border and an Associated Substation Near Kirksville, Missouri

Selected Manuscripts

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 Amoral of Signals." Awarded in top 50 authors for SEVEN Fund essay competition, "The Morality of Profit."

Selected Posters

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 5th National Small Farm Conference in Springfield, IL in September 2009.

Non-Peer-Reviewed Works

Poole-King, Contessa, Henry Warren, and Michael Stahlman. "Forecasters Predicting Cold, Wet Winter For Most Of Midwest." *PSConnection* (Fall 2013) 3(7):3-4.

Poole-King, Contessa, Henry Warren, and Michael Stahlman. "Low Income Weatherization Programs Provides Services To Help Consumers." *PSConnection* (Fall 2013) 3(7):5-6.

Credentials and Background of

Seoung Joun Won

I am currently employed as a Regulatory Economist III in the Tariff/Rate Design Unit of the Operational Analysis Department, Commission Staff 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, weather normalization and analyzing revenues and developing rate designs.

List of Previous Testimony Filed

Seoung Joun Won

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

cont'd List of Previous Testimony Filed

Seoung Joun Won

HR-2014-0066	Veolia Energy Kansas City, Inc.	Weather Variables Weather Normalization
GR-2014-0086	Summit Natural Gas of Missouri, Inc.	Weather Variables
GR-2014-0152	Liberty Utilities (Midstates Natural Gas) Corp.	Weather Variables
EC-2014-0223	Noranda Aluminum, Inc., et al, Complaint v. Union Electric Co. d/b/a Ameren Missouri	Weather Variables
ER-2014-0258	Union Electric Co. d/b/a Ameren Missouri	Weather Variables Weather Normalization
ER-2014-0351	Empire District Electric Co.	Weather Variables Weather Normalization
ER-2014-0370	Kansas City Power & Light Co	Weather Variables Weather Normalization

Work Related Publication

Won, Seoung Joun, X. Henry Wang, and Henry E. Warren. "Climate normals and weather normalization for utility regulation." *Energy Economics* (2016).