

MISSOURI PUBLIC SERVICE COMMISSION

STAFF REPORT

COST OF SERVICE

APPENDIX 1

Staff Credentials

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

**LACLEDE GAS COMPANY and MISSOURI GAS ENERGY
GENERAL RATE CASE**

**CASE NOS. GR-2017-0215
and GR-2017-0216**

*Jefferson City, Missouri
September 2017*

APPENDIX 1
STAFF CREDENTIALS
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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 of the 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 as a Rate & Tariff Examiner III within the Tariff, Safety, Economic & Engineering Analysis Department (nka Operational Analysis Department) since July 16, 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.	Cost of Service Report	Weather Normalization
GR-2014-0086	Summit Natural Gas	Cost of Service Report	Weather Normalization
GR-2014-0086	Summit Natural Gas	Rebuttal	Weather Normalization
GR-2014-0086	Summit Natural Gas	Surrebuttal	Weather Normalization
ER-2016-0179	Ameren Missouri	Cost of Service Report	Weather Normalization
ER-2016-0023	Empire District Electric Company	Cost of Service Report	Weather Normalization
GR-2017-0215	Laclede Gas Company	Cost of Service Report	Weather Normalization

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 of the 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, 2013, 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. I currently serve on the NARUC Staff Subcommittee on Rate Design. 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

	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 Ameren UE	Weather Normalized Sales, Blocks and Coincident-Peak Day Demand	Staff Report
GR-2010-0347	Southern Missouri Natural Gas	Weather Normalized Sales	Staff Report
GR-2010-0192	Atmos	Weather Normalized Sales and Coincident-Peak Day Demand	Staff Report
HR-2011-0241	Veolia	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
ER-2016-0023	Empire	Large Power Feed Mill Annualization	Staff Report

CARY G. FEATHERSTONE

Education and Employment Background and Credentials

I graduated from the University of Missouri-Kansas City in December 1978 with a Bachelor of Arts degree in Economics. My course work included study in the field of accounting and auditing.

I am a Utility Regulatory Auditor V, Auditing Department, Commission Staff Division with the Missouri Public Service Commission (“Commission”). I have assisted, conducted, and supervised audits and examinations of the books and records of public utility companies operating within the state of Missouri. I have participated in examinations of electric, industrial steam, natural gas, water, sewer and telecommunication companies. I have been involved in cases concerning proposed rate increases, earnings investigations, complaint cases, and cases relating to mergers and acquisitions and certification cases. Below is a list of rate cases in which I have submitted testimony. In addition, I also identify other cases where I directly supervised and assisted Commission Staff in audits of public utilities, but where I did not testify.

I have acquired knowledge of the ratemaking and regulatory process through my employment with the Commission. I have participated in numerous rate cases, complaint cases, merger cases and certificate cases, and filed testimony on a variety of topics. I have also acquired knowledge of these topics through review of work papers from prior rate cases filed before this Commission relating to this company and its utility operations. I have also been involved in numerous other rate cases and merger cases involving electric, natural gas, steam, water and sewer and telecommunication companies. I have previously examined generation and generation-related topics and capacity planning areas; conducted and participated in several construction audits involving plant and construction records, specifically the costs of construction projects relating to power plants. I have been involved in the fuel and fuel-related areas for power plant production, and purchased power and off-system sales on numerous occasions. I have also worked in the area of utility income taxes, property taxes and gross receipts taxes. In addition, I have been the project coordinator, provided management oversight and involved in negotiations of many rate and merger cases throughout my employment with the Commission.

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2017	EO-2016-0124	Kansas City Power & Light Company (Commission Ordered Review)	Management Audit Report on Merger/ Acquisition Costs & Savings and Administrative & General Cost Comparisons	Completed- Filed with the Commission
2016	ER-2016-0285	Kansas City Power & Light Company (electric rate increase)	Supervised Case Direct- Plant-in-Service and Accumulated Depreciation Reserve and Depreciation Expense; Additional Amortizations Regulatory Plan; Jurisdictional Allocations; Emission Allowances	Contested
2016	ER-2016-0156	KCP&L Greater Missouri Operations Company (electric rate increase)	Supervised Case Direct- Plant-in-Service and Accumulated Depreciation Reserve and Depreciation Expense; Jurisdictional Allocations; Emission Allowances; Resource Planning & Crossroads Energy Center --Transmission Costs Rebuttal- Rate Increases and Crossroads Energy Center Surrebuttal- Crossroads Energy Center and Resource Planning	Stipulated

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2015	ER-2014-0370 Coordinated	Kansas City Power & Light Company (electric rate increase)	Supervised Case Direct- sponsor Utility Services Cost of Service Report; policy; Additional Amortizations Regulatory Plan; Jurisdictional Allocation Factors; Rebuttal- Collection of Various Amortizations; Regulatory Lag and Earned Returns Surrebuttal- Collection of Various Amortizations; Regulatory Lag and Earned Returns True-up Direct- True-up Revenue Requirement True-up Rebuttal- Capacity Agreements	Contested
2014	SR-2014-0247 Coordinated	Central Rivers Wastewater Utility Inc. (sewer rate increase)	Surrebuttal Testimony/ Rebuttal of Supplemental Direct	Stipulated
2014	EU-2015-0094 Coordinated	Kansas City Power & Light Company (electric accounting order request)	Supervised- no testimony filed	Addressed in KCPL's 2015 Rate Case ER-2014-0370
2014	EU-2014-0255 Coordinated	Kansas City Power & Light Company (electric continuance of construction accounting request)	Supervised- no testimony filed	Stipulated-consolidated with KCPL's 2015 Rate Case ER-2014-0370
2014	HR-2014-0066 Coordinated	Veolia Energy Kansas City Company (former Trigen Kansas City Energy Company) (steam rate increase)	Supervised Case Direct- sponsor Utility Services Cost of Service Report	Stipulated

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2014	GR-2014-0007 Coordinated	Missouri Gas Energy division of Laclede Gas Company (natural gas rate increase)	Supervised Case Direct- sponsor Utility Services Cost of Service Report Supplemental Direct- sponsor true-up revenue requirement Rebuttal Surrebuttal- update true- up revenue requirement	Stipulated
2013 2012	HC-2012-0259 Consolidated with HC-2010-0235 Coordinated	KCP&L Greater Missouri Operations Company Ag Processing complaint against GMO's Quarterly Cost Adjustment (industrial steam fuel clause)	Additional Surrebuttal Report Rebuttal- Overview; Natural Gas Hedging Costs	Stipulated
2010	HC-2010-0235	Ag Processing complaint against GMO's Quarterly Cost Adjustment (industrial steam fuel clause)	Deposition	Contested
2007 2008	HR-2007-0028, HR-2007-0399 and HR-2008-0340	Aquila, Inc., d/b/a Aquila Networks- L&P (industrial steam fuel clause review)		
2012	ER-2012-0175 Coordinated	KCPL Greater Missouri Operations Company (electric rate increase)	Supervised Case Direct- sponsor Utility Services Cost of Service Report; Policy; Plant Valuation; Capacity Planning; Jurisdictional Allocation Factors; Rebuttal- Capacity Planning Surrebuttal- Plant Valuation; Capacity True-up Direct- true-up revenue requirement	Contested

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2012	ER-2012-0174 Coordinated	Kansas City Power & Light Company (electric rate increase)	<p>Supervised Case Direct- sponsor Utility Services Cost of Service Report; Policy; Additional Amortizations Regulatory Plan; Jurisdictional Allocation Factors; Iatan 2 Advanced Coal Credits; Rate Analysis Rebuttal- Iatan 2 Advanced Coal Credits; Interim Energy Charge Surrebuttal- Iatan 2 Advanced Coal Credits; Interim Energy Charge True-up Direct- true-up revenue requirement</p> <p>Deposition</p>	Contested
2011	SA-2010-0219 and SC-2010-0161 Coordinated	Canyon Treatment Facility LLC (sewer certificate and complaint case)	Recommendation Memorandum	Stipulated
2011	HR-2011-0241 Coordinated	Veolia Energy Kansas City Company (former Trigen Kansas City Energy Company) (steam rate increase)	<p>Supervised Case Direct- sponsor Utility Services Cost of Service Report</p>	Stipulated
2010	ER-2010-0356 Coordinated	KCP&L Greater Missouri Operations Company (electric rate increase)	<p>Supervised Case Direct- sponsor Utility Services Cost of Service Report; Policy; Plant Valuation; Capacity Planning; Jurisdictional Allocations; Rebuttal- Capacity Planning Surrebuttal- Plant Valuation; Capacity True-up Direct True-up Rebuttal</p>	Contested

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2010	ER-2010-0355 Coordinated	Kansas City Power & Light Company (electric rate increase)	Supervised Case Direct- sponsor Utility Services Cost of Service Report; Policy; Additional Amortizations Regulatory Plan; Jurisdictional Allocations Rate Analysis Rebuttal- Jurisdictional Allocation Surrebuttal- True-up Direct True-up Rebuttal	Contested
2010	SR-2010-0110 and WR-2010-0111 Coordinated	Lake Region Water and Sewer Company (water & sewer rate increase)	Supervised Case Direct- sponsor Utility Services Cost of Service Report Surrebuttal- Availability Fees True-up Direct Reports to Commission	Contested
2009	HR-2009-0092 Coordinated	KCPL Greater Missouri Operations Company (former Aquila, Inc. Missouri electric properties) (industrial steam rate increase)	Supervised Case Direct- sponsor Utility Services Cost of Service Report; Policy	Stipulated
2009	ER-2009-0090 Coordinated	KCPL Greater Missouri Operations Company (former Aquila, Inc. Missouri electric properties) (electric rate increase)	Supervised Case Direct- sponsor Utility Services Cost of Service Report; Policy and Jurisdictional Allocations Surrebuttal- Plant Valuation; Capacity Planning	Stipulated
2009	ER-2009-0089 Coordinated	Kansas City Power & Light Company (electric rate increase)	Supervised Case Direct- sponsor Utility Services Cost of Service Report; Policy; Additional Amortizations; Jurisdictional Allocations and Iatan 1 Construction Rebuttal- Jurisdictional Allocations Surrebuttal- Jurisdictional Allocations	Stipulated

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2008	HR-2008-0300 Coordinated	Trigen Kansas City Energy (steam rate increase)	Supervised Case Direct - sponsor Utility Services portion of the Cost of Service Report, Overview of rate case, Plant Review and Plant Additions, Fuel and Income Taxes	Stipulated
2007	HO-2007-0419 Coordinated	Trigen Kansas City Energy [sale of coal purchase contract] (steam)	Recommendation Memorandum	Stipulated
2007	ER-2007-0004 Coordinated	Aquila, Inc., d/b/a Aquila Networks- MPS and Aquila Networks- L&P (electric rate increase)	Supervised Case Direct - Fuel Clause, Fuel, coal contract dispute- CW Mining Capacity Planning Rebuttal Surrebuttal - Fuel Clause and coal contract dispute- CW Mining	Contested
2006	WR-2006-0425 Coordinated	Algonquin Water Resources (water & sewer rate increases)	Supervised Case Rebuttal - Unrecorded Plant; Contributions In Aid Of Construction Surrebuttal - Unrecorded Plant; Contributions In Aid Of Construction	Contested
2006	ER-2006-0314 Coordinated	Kansas City Power & Light Company (electric rate increase)	Supervised Case Direct - Power plant construction costs- Audits Rebuttal - Jurisdictional Allocations Surrebuttal - Jurisdictional Allocations	Contested
2005	HR-2005-0450 Coordinated	Aquila, Inc., d/b/a Aquila Networks- L&P (industrial steam rate increase)	Supervised Case Direct	Stipulated

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2005	ER-2005-0436 Coordinated	Aquila, Inc., d/b/a Aquila Networks- MPS and Aquila Networks- L&P (electric rate increase)	Supervised Case Direct- Interim Energy Charge; Fuel; Plant Construction; Plant Commercial In Service; Capacity Planning, Plant Valuation Rebuttal Surrebuttal	Stipulated
2005	EO-2005-0156 Coordinated	Aquila, Inc., d/b/a Aquila Networks- MPS (electric- South Harper Generating Station asset valuation case)	Supervised Case Rebuttal- power plant valuation Surrebuttal- power plant valuation	Stipulated
2005	HC-2005-0331 Coordinated	Trigen Kansas City Energy [Jackson County Complaint relocation of plant for Sprint Arena] (steam complaint case)	Supervised Case Cross examination- relocation of plant assets	Contested
2004	HM-2004-0618 Coordinated	Trigen- Kansas City Energy purchase by Thermal North America (steam - sale of assets)	Supervised Case -Did not file testimony	Stipulated
2003	GR-2004-0072 Coordinated	Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P (natural gas rate increase)	Supervised Case Direct- acquisition adjustment; merger savings tracking Rebuttal	Stipulated
2003	ER-2004-0034 and HR-2004-0024 (Consolidated) Coordinated	Aquila, Inc., (formerly UtiliCorp United Inc.) d/b/a Aquila Networks-MPS and Aquila Networks-L&P (predecessor company of KCP&L Greater Missouri Operations) (electric & industrial steam rate increases)	Supervised Case Direct- acquisition adjustment; merger savings tracking Rebuttal Surrebuttal Deposition	Stipulated
2002	ER-2002-424 Coordinated	Empire District Electric Company (electric rate increase)	Direct- fuel-interim energy charge Surrebuttal- fuel-interim energy charge	Stipulated

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2001	ER-2001-672 and EC-2002-265 Coordinated	UtiliCorp United Inc./Missouri Public Service Company (electric rate increase)	Supervised Case Verified Statement- discovery disputes and support for extension of filing date Direct- capacity purchased power agreement- Aries; Plant Commercial In Service- Aries; plant recovery- Greenwood Generating Units; interchange off-system sales levels Rebuttal Surrebuttal	Stipulated
2001	ER-2001-299 Coordinated	Empire District Electric Company (electric rate increase)	Supervised Case Direct- income taxes including deferred income taxes; cost of removal; power plant construction costs- State Line Combined Cycle; fuel- interim energy charge Surrebuttal True-Up Direct	Contested
2000	EM-2000-369 Coordinated	UtiliCorp United Inc. merger with Empire District Electric Company (electric acquisition/ merger case)	Supervised Case Rebuttal- acquisition adjustment; merger costs/savings tracking	Contested (Merger eventually terminated)
2000	EM-2000-292 Coordinated	UtiliCorp United Inc. merger with St. Joseph Light & Power Company (electric, natural gas and industrial steam acquisition/ merger case)	Supervised Case Rebuttal- acquisition adjustment; merger costs/savings tracking	Contested (Merger closed)
1999	EM-97-515 Coordinated	Kansas City Power & Light Company merger with Western Resources, Inc. (electric acquisition/ merger case)	Supervised Case Rebuttal- acquisition adjustment; merger costs/savings tracking	Stipulated (Merger eventually terminated)
1998	GR-98-140 Coordinated	Missouri Gas Energy Division of Southern Union Company (natural gas rate increase)	Supervised Case Testimony in Support of Stipulation And Agreement	Contested

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1997	EM-97-395	UtiliCorp United Inc./Missouri Public Service (electric-application to spin-off generating assets to EWG subsidiary)	Rebuttal- plant assets & purchased power agreements	Withdrawn
1997	ER-97-394 and EC-98-126 Coordinated	UtiliCorp United Inc./Missouri Public Service (electric rate increase and rate complaint case)	Direct- fuel and purchased power; fuel inventories; re-organizational costs Rebuttal Surrebuttal	Contested
1997	EC-97-362 and EO-97-144	UtiliCorp United Inc./Missouri Public Service (electric rate complaint case)	Direct- - fuel and purchased power; fuel inventories Verified Statement	Contested Commission Denied Motion (made part of Case No. ER-97-394)
1997	GA-97-133	Missouri Gas Company (natural gas—certificate case)	Rebuttal- natural gas expansion	Contested
1997	GA-97-132	UtiliCorp United Inc./Missouri Public Service Company (natural gas—certificate case)	Rebuttal- natural gas expansion	Contested
1996	ER-97-82	Empire District Electric Company (electric-- interim rate increase case)	Rebuttal- fuel and purchased power	Contested
1996	GR-96-285 Coordinated	Missouri Gas Energy Division of Southern Union Company (natural gas rate increase)	Direct- merger savings recovery; property taxes, customer service issues Rebuttal Surrebuttal	Contested
1996	EM-96-149 Coordinated	Union Electric Company merger with CIPSCO Incorporated (electric and natural gas-- acquisition/merger case)	Rebuttal- acquisition adjustment; merger costs/savings	Stipulated
1996	GA-96-130	UtiliCorp United, Inc./Missouri Pipeline Company (natural gas-- certificate case)	Rebuttal- natural gas expansion	Contested
1995	ER-95-279 Coordinated	Empire District Electric Company (electric rate increase)	Supervised Case Direct- fuel & purchased power; fuel prices and fuel inventories	Stipulated

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1995	GR-95-160 Coordinated	United Cities Gas Company (natural gas rate increase)	Supervised Case Direct- affiliated transactions; plant in service, accumulated depreciation reserve and depreciation expense	Contested
1994	GA-94-325 Coordinated	UtiliCorp United Inc., expansion of natural gas to City of Rolla, MO (natural gas-- certificate case)	Rebuttal- natural gas expansion	Contested
1994	GM-94-252 Coordinated	UtiliCorp United Inc., acquisition of Missouri Gas Company and Missouri Pipeline Company (natural gas--acquisition case)	Rebuttal- acquisition of assets case	Contested
1994	ER-94-194	Empire District Electric Company (electric rate increase)	Supervised Case -Did not file testimony	Stipulated
1993	GM-94-40	Western Resources, Inc. and Southern Union Company (natural gas-- sale of Missouri property)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Stipulated
1993	TR-93-181	United Telephone Company of Missouri (telephone rate increase)	Direct- directory advertising Surrebuttal	Contested
1993	TC-93-224 and TO-93-192 Coordinated Directory	Southwestern Bell Telephone Company (telephone-- rate complaint case)	Supervised Directory Advertising Case Direct- directory advertising Rebuttal Surrebuttal	Contested
1991	EM-91-290	UtiliCorp United Inc./ Missouri Public Service and Centel acquisition (electric – acquisition/ merger case)	Recommendation Memorandum	Stipulated
1991	GO-91-359 Coordinated	UtiliCorp United Inc., Missouri Public Service Division (natural gas-- accounting authority order)	Recommendation Memorandum- Service Line Replacement Program cost deferral recovery	Stipulated

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1991	EO-91-358 and EO-91-360 Coordinated	UtiliCorp United Inc., Missouri Public Service Division (electric-- accounting authority orders)	Rebuttal- plant construction cost deferral recovery; purchased power cost deferral recovery	Contested
1991	EM-91-213	Kansas Power & Light - Gas Service Division (natural gas-- acquisition/merger case)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Contested
1990	GR-90-152	Associated Natural Gas Company (natural gas rate increase)	Rebuttal- acquisition adjustment; merger costs/savings	Stipulated
1990	GR-90-198 Coordinated	UtiliCorp United, Inc., Missouri Public Service Division (natural gas rate increase)	Direct- Corporate Costs and Merger and Acquisition Costs	Stipulated
1990	ER-90-101 Coordinated	UtiliCorp United Inc., Missouri Public Service Division (predecessor company of KCP&L Greater Missouri Operations) (electric rate increase- Sibley Generating Station Life Extension Case)	Supervised Case Direct- Corporate Costs and Merger and Acquisition Costs Surrebuttal	Contested
1990	GR-90-50 Coordinated	Kansas Power & Light - Gas Service Division (predecessor company of Missouri Gas Energy, now part of Laclede Gas Company) (natural gas rate increase)	Supervised Case Direct- prudence review of natural gas explosions	Stipulated
1989	TR-89-182 and TC-90-75	GTE North, Incorporated (telephone rate increase)	Supervised Case Direct- directory advertising Rebuttal Surrebuttal	Contested Decided Feb. 9, 1990
1988	TC-89-14 Coordinated Directory	Southwestern Bell Telephone Company (telephone-- rate complaint case)	Supervised Directory Advertising Case Direct- directory Surrebuttal advertising Surrebuttal Deposition	Contested

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1988	GR-88-115 Coordinated	St. Joseph Light & Power Company (natural gas rate increase)	Supervised Case-- Did not file testimony Deposition	Stipulated
1988	HR-88-116	St. Joseph Light & Power Company (industrial steam rate increase)	Supervised Case-- Did not file testimony Deposition	Stipulated
1987	HO-86-139 Coordinated	Kansas City Power & Light Company (district steam heating-- discontinuance of public utility and rate increase)	Supervised Case Direct- policy testimony on abandonment of steam service and no rate increase recommendation Rebuttal Surrebuttal	Contested
1986	TR-86-117 Coordinated	United Telephone Company of Missouri (telephone rate increase)	Supervised Case Withdrawn prior to filing	Withdrawn
1986	GR-86-76 Coordinated	KPL-Gas Service Company (predecessor company of Missouri Gas Energy, now part of Laclede Gas Company) (natural gas rate increase)	Supervised Case Withdrawn prior to filing	Withdrawn
1986	TR-86-55 Coordinated	Continental Telephone Company of Missouri (telephone rate increase)	Supervised Case-- Did not file testimony	Stipulated
1986	TR-86-63 Coordinated	Webster County Telephone Company (telephone rate increase)	Supervised Case-- Did not file testimony	Stipulated
1986	TR-86-14 Coordinated	ALLTEL Missouri, Inc. (telephone rate increase)	Supervised Case—Did not file testimony	Stipulated
1985	ER-85-128 and EO-85-185 Coordinated	Kansas City Power & Light Company (electric rate increase- Wolf Creek Nuclear Generating Unit Case)	Supervised and coordinated Wolf Creek Nuclear construction audit Case-- Direct- fuel inventories;	Contested

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1984	EO-84-4	Investigation and Audit of Forecasted Fuel Expense of Kansas City Power & Light Company (electric-- forecasted fuel true-up)	Direct	Contested
1983	TR-83-253	Southwestern Bell Telephone Company (telephone rate increase - ATT Divestiture Case)	Direct- revenues and directory advertising	Contested
1983	ER-83-49	Kansas City Power & Light Company (electric rate increase)	Direct- fuel and purchased power; fuel inventories Rebuttal Surrebuttal	Contested
1983	EO-83-9	Investigation and Audit of Forecasted Fuel Expense of Kansas City Power & Light Company (electric-- forecasted fuel true-up)	Direct	Contested
1982	TR-82-199	Southwestern Bell Telephone Company (telephone rate increase)	Direct- revenues and directory advertising	Contested
1982	ER-82-66 and HR-82-67	Kansas City Power & Light Company (electric and district steam heating rate increase)	Direct- fuel and purchased power; fuel inventories Rebuttal Surrebuttal	Contested
1981	TO-82-3	Southwestern Bell Telephone Company Investigation of Equal Life Group and Remaining Life Depreciation Rates (telephone-- depreciation case)	Direct- construction work in progress	Contested
1981	TR-81-302	United Telephone Company of Missouri (telephone rate increase)	Direct- construction work in progress	Stipulated
1981	TR-81-208	Southwestern Bell Telephone Company (telephone rate increase)	Direct- cash working capital; construction work in progress; income taxes-flow-through/normalization Rebuttal Surrebuttal	Contested

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1981	ER-81-42	Kansas City Power & Light Company (electric rate increase)	Direct -payroll and payroll related benefits; cash working capital Rebuttal Surrebuttal cash working capital	Contested
1980	TR-80-235	United Telephone Company of Missouri (telephone rate increase)	Direct - construction work in progress Rebuttal	Contested
1980	GR-80-249 Coordinated	Rich Hill-Hume Gas Company (natural gas rate increase)	No Testimony filed-revenues and rate base	Stipulated
1980	GR-80-173	The Gas Service Company (predecessor company of Missouri Gas Energy, now part of Laclede Gas Company) (natural gas rate increase)	Direct - dues & donations; plant in service and accumulated depreciation reserve and depreciation expense; operation & maintenance expenses; rate case expense Deposition	Stipulated
1980	HR-80-55	St. Joseph Light & Power Company (predecessor company of KCP&L Greater Missouri Operations) (industrial steam rate increase)	Direct	Stipulated
1980	OR-80-54	St. Joseph Light & Power Company (transit rate increase)	Direct	Stipulated
1980	ER-80-53	St. Joseph Light & Power Company (electric rate increase)	Direct	Stipulated

CARY G. FEATHERSTONE
SUMMARY OF CASE INVOLVEMENT
CASES SUPERVISED AND ASSISTED:

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Involvement</u>	<u>Case</u>
2017	WR-2017-0343	Gascony Water Company	Supervised Case	Pending
2017	WR-2017-0139	Stockton Hills Water	Supervised Case	Stipulated
2015	SR-2016-0112	Cannon Homes	Supervised Case	Stipulated
2015	WR-2016-0109 SR-2016-0110	Roy L Utilities	Supervised Case	Stipulated
2014	WR-2015-0104	Spokane Highlands Water	Supervised Case	Stipulated
2014	WR-2015-0020	Gascony Water Company	Supervised Case	withdrawn
2014	SM-2015-0014	Raccoon Creek acquisition of West 16, WPC and Villages (Sewer acquisition case)	Supervised Case	Stipulated
2013	SA-2014-0005	Central Rivers Wastewater (sewer certificate case)	Supervised Case	Stipulated
2013	SC-2013-0332	West 16 th Street (Public Counsel complaint case)	Supervised Case	Stipulated
2013	WR-2013-0326	Woodland Manor (water informal rate increase)	Supervised Case	Stipulated
2013	SR-2013-0053	WPC Sewer	Supervised Case	Stipulated
2013	WM-2013-0329	Bilyean Ridge Water	Supervised Case	Stipulated
2012	WR-2012-0163	Tandy County (water informal rate increase)	Supervised Case Recommendation Memorandum	Stipulated
2011	WO-2012-0328	Algonquin Liberty Water purchase of Noel Water	Supervised Case Recommendation Memorandum	Stipulated
2010	SR-2010-0320 Coordinated	Timber Creek Sewer Company	Supervised Case Did Not File Testimony	Contested

CARY G. FEATHERSTONE
SUMMARY OF CASE INVOLVEMENT
CASES SUPERVISED AND ASSISTED:

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Involvement</u>	<u>Case</u>
2010	WR-2010-0202	Stockton Water Company	Recommendation Memorandum	Stipulated
2010	EO-2010-0211	KCP&L Greater Missouri Operations---- Liberty service center sale	Recommendation Memorandum	Stipulated
2009	EO-2010-0060	KCP&L Greater Missouri Operations----- Blue Springs service center sale	Recommendation Memorandum	Withdrawn
2009	WR-2010-0139 SR-2010-0140	Valley Woods Water Company	Recommendation Memorandum	Stipulated
2008	QW-2008-0003	Spokane Highlands Water Company (water- informal rate increase)	Recommendation Memorandum	Stipulated
2007	SR-2008-0080 QS-2007-0008	Timber Creek (sewer- informal rate increase)	Recommendation Memorandum	Stipulated
2006	WR-2006-0250 Coordinated	Hickory Hills Water (water- informal rate increase)	Supervised Case - Did Not File Testimony	Contested
2006	HA-2006-0294 Coordinated	Trigen Kansas City Energy (steam- expansion of service area)	Recommendation Memorandum and Testimony	Contested
2005	WO-2005-0206 Coordinated	Silverleaf sale to Algonquin (water & sewer- sale of assets)	Supervised Case - Did not file testimony	Stipulated
2005	GM-2005-0136 Coordinated	Partnership interest of DTE Enterprises, Inc. and DTE Ozark, Inc in Southern Gas Company purchase by Sendero SMGC LP (natural gas -- sale of assets)	Recommendation Memorandum	Stipulated
2003	QW-2003-016 QS-2003-015	Tandy County (water & sewer informal rate increase)	Recommendation Memorandum	Stipulated

Lisa M. Ferguson

Present Position:

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

Educational Credentials and Work Experience:

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

Lisa M. Ferguson

Past Rate Case Proceedings:

<u>Company Name</u>	<u>Case No.</u>	<u>Issue</u>
Ameren Missouri	EO-2017-0176	Cost Allocation Manual
Ameren Missouri	EO-2017-0127	Asset Sale Case – Mercy Health
Ameren Missouri (ELEC)	ER-2016-0179	Allocations, Coal Refinement, Callaway II Write-Off, Capacity, FAC expense removal, FIN 48, Income Taxes, ADIT, Mark Twain Transmission, MISO revenues & expenses, MISO Transmission revenues & expenses, Sioux Construction Accounting Accounting Schedules/Reconciliation Filed Direct, Rebuttal, Surrebuttal
Rex Deffenderfer Enterprises	WR-2016-0267	Lead Auditor – Oversee All Issues
House Springs Sewer Co.	SM-2016-0204	Sale of Company Assets to Jefferson County Public Sewer District
Missouri American	WR-2015-0301 & SR-2015-0302	Amortizations, Arnold Acquisition, Belleville Labs, Capitalized O&M Depreciation, Regulatory Assets & Liabilities, Regulatory Deferrals, Hickory Hills Receivership Costs Accounting Schedules/Reconciliation
Missouri American	WO-2016-0054	Asset Purchased Case; Missouri American Acquisition of Jaxson Estates

Lisa M. Ferguson

Past Rate Case Proceedings:

<u>Company Name</u>	<u>Case No.</u>	<u>Issue</u>
House Springs Sewer Co.	Earnings Investigation	Operations & Maintenance Contract, Legal Fees, Office Rent & Electric, Plant/Reserve/CIAC, Repairs & Maintenance, Sludge Hauling, City of Byrnes Mill Expense, Garnishment
Ameren Missouri (ELEC)	ER-2014-0258	Fuel, NBEC, Fuel Additives, Fuel Inventory, Off System Sales, Purchased Power, Callaway Refueling, Coal Car Depreciation, Low Level Radioactive Waste Expense Accounting Schedules/Reconciliation Filed Direct, Rebuttal, Surrebuttal
Liberty Gas (MNG)	GR-2014-0152	Board of Directors Fees, Payroll, Employee Benefits, Incentive Compensation, Environmental Expense, Fleet Fuel Expense, Property Tax, Relocation Expense
Terre Du Lac Utility Co.	WR-2014-0104 SR-2014-0105	Revenues, Uncollectibles, Water Loss Adjustment
Laclede Gas Co.	GR-2013-0171	Revenue, Energy Wise and Insulation Revenues and Ratebase, Gas Costs, Gross Receipts Tax, ISRS Revenue, OSS and Capacity Release, Postage Expense, Unbilled Revenues, Uncollectibles
Lincoln County Water & Sewer	SR-2013-0321	Revenues, Bank Fees, Billing Expense, DNR Fees, Office Supplies, Postage Expense, PSC Assessment, SOS Fees, Uncollectibles
Gladlo Water and Sewer Co.	SR-2013-0258 WR-2013-0259	Informal Rate Case – All Issues

Lisa M. Ferguson

Past Rate Case Proceedings:

<u>Company Name</u>	<u>Case No.</u>	<u>Issue</u>
Missouri American	SO-2013-0260	Asset Purchased Case; Missouri American Acquisition of Meramec Sewer Co; Rate Base Determination
Ameren Missouri	EO-2013-0044	Asset Sale Case
Meramec Sewer Co	SR-2012-0309	Rate Base, Revenues, Uncollectibles
Ameren Missouri (ELEC)	ER-2012-0166	Advertising, AMS Allocations, Capitalized O&M Depreciation, Distribution Training, Employee Benefits other than Pensions, Environmental Expense, Incentive Compensation, Legal Expense, Name Change/Branding Expense, Payroll, Payroll Taxes, Production Training Expense, Severance, Underground Training Expense, VSE/ISP Amortization EMS Accounting Schedules Filed Direct and Surrebuttal Testimony Deposed on Severance and Advertising Testified on Severance
Missouri American	SO-2012-0091	Asset Purchased Case; Missouri American Acquisition of Meramec Sewer Co; Rate Base Determination
House Springs Sewer Co.	SR-2011-0274	Revenues, Billing Supplies Expense, Bank Fees, Dues & Donations, Outside Services, Miscellaneous Expense, Rent Expense, Postage Expense, PSC Assessment, Rate Case Expense, Secretary of State Fees, EMS Accounting Schedules

Lisa M. Ferguson

Past Rate Case Proceedings:

<u>Company Name</u>	<u>Case No.</u>	<u>Issue</u>
Missouri American	WO-2011-0106	ISRS Filing; Extending data to Effective Date; Retirements; Deferred Taxes; Accumulated Depreciation
Ameren Missouri (ELEC)	ER-2011-0028	Capitalized O&M Depreciation, Dues & Donations, 900 Account analysis, Property Taxes, Other Rate Base Items, Corporate Franchise Taxes, CWC, Plant and Reserve, PSC Assessment, Rate Case Expense, Advertising, Interest on Customer Deposits, Outside Contractors/Services, Allocations Accounting Schedules/Reconciliation Filed Direct and Surrebuttal Testimony Deposited on Advertising Testified on Property Tax
AmerenUE (GAS)	GR-2010-0363	Capitalized O&M Depreciation, Dues & Donations, 900 Account analysis, Property Taxes, Other Rate Base Items, Corporate Franchise Taxes, CWC, Plant and Reserve, PSC Assessment, Rate Case Expense, Advertising, Interest on Customer Deposits, Outside Contractors/Services Accounting Schedules/Reconciliation Filed Direct Testimony
KMB Utility Corporation	WR-2010-0345 & SR-2010-0346	Revenues, Late Fees, Electric Bills, Lost Water Adjustment, Uncollectibles, Master meter reads Filed Staff Recommendation

Lisa M. Ferguson

Past Rate Case Proceedings:

<u>Company Name</u>	<u>Case No.</u>	<u>Issue</u>
Ameren UE (ELEC)	ER-2010-0036	Advertising, Capitalized O&M Depreciation, Dues & Donations, 900 Account Analysis, Property Taxes, Other Rate Base Items, Corp. Franchise Taxes, Leases, CWC, Plant, Depreciation/ Reserve, PSC Assessment, Rate Case Expense, Interest on Customer Deposits, Insurance Expenses, Accounting Runs, Injuries and Damages Accounting Schedules/Reconciliation Filed Direct and Surrebuttal Testimony
Peaceful Valley	SR-2009-0146 WR-2009-0145	Informal Small Water and Sewer Request for Rate Increase
Cannon Home Association	SR-2009-0144	Informal Small Water Request for Rate Increase
Atmos Energy	GO-2009-0046	Assisted on ISRS Filing; Extending data to Effective Date; Retirements; Deferred Taxes; Accumulated Depreciation; Removal of Meters
Ameren UE (GAS)	GT-2009-0038	Assisted on ISRS Filing; Extending data to Effective Date; Additions/Retirements; Deferred Taxes; Accumulated Depreciation
Laclede Gas Company	GO-2009-0029	Assisted on Abandonment Case – Recommendation Submission
Mill Creek	SR-2005-0116	Quarterly Reviews; Procedural Schedule; A/P Billing Calendar; Conference Calls; Discussion Notes; Revenues

WAYNE HODGES

Utility Regulatory Auditor

I am currently employed as a Utility Regulatory Auditor with the Missouri Public Service Commission where I am responsible for assisting in research and analysis of multiple financial aspects of public utility operations, in addition to analyzing and evaluating management controls, financial data, standard production rates, cost allocations, depreciation issues, fiscal procedures, spending priorities to determine revenue requirements and to promote efficient and economical utilization of resources. I have been employed with the Missouri Public Service Commission as a Utility Regulatory Auditor since November 2016.

I am also employed as an adjunct finance professor at Park University where I am tasked with providing a clear and concise understanding of real estate commerce as it pertains to property valuation, tax assessment, debt-to-income ratios, mortgage lending, fee simple ownership, legalities tied to deed and title transfer, sales agency, parcel identification, real property appraisal, and commercial and residential zoning. I have been employed at Park University as an adjunct professor since June 2011.

Prior to my employment with the Missouri Public Service Commission and Park University, I served ten years as a Commercial Real Estate Appraiser with the Unified Government of Wyandotte County where I was responsible for establishing fair market values in conjunction with setting mill levy assessments on commercial and residential properties for Ad Valorem tax purposes. I was also responsible for identifying market trends associated with rents and expenses in addition to defending county valuations during 'Payment Under Protest' hearings and before the Kansas Board of Tax Appeals.

Education and Background Credentials

In May 2008, I earned a Bachelor of Science degree in Business Administration from the University of Saint Mary in Leavenworth, Kansas. In July 2009, I earned a Master of Business Administration with a concentration in finance from the University of Saint Mary. I also wrote several guest commentaries in 2008 and 2009 as a freelance business journalist for both the Kansas City Star and Kansas City Kansan newspapers.

Case Proceedings Participation

Year	Case Number	Company Name	Testimony Type	Issue(s)
2017	GR-2017-0215, GR-2017-0216	Laclede Gas Company; Missouri Gas Energy (pending)	Direct	Materials and Supplies, Prepayments, Customer Deposits and Interest, Customer Advances, Advertising, Lobbying, Corporate Franchise Tax, Special Deposits, Dues and Donations
2017	WR-2017-0139	Stockton Hills Water Company	Recommendation Memorandum	Rate Base

JASON KUNST, CPA

Utility Regulatory Auditor IV

Educational Background and Experience

I graduated from the University of Missouri – St. Louis with a Bachelor’s of Science degree in Accounting in December 2007. I am a Certified Public Accountant (CPA) licensed in the state of Missouri.

I am currently employed as a Utility Regulatory Auditor IV, Auditing Department, Commission Staff Division of the Missouri Public Service Commission. Prior to joining the Commission in May 2014, I was employed as an Unemployment Insurance Auditor II with the Missouri Department of Labor and Industrial Relations, Division of Employment Security. As an Unemployment Insurance Auditor, I reviewed employer’s books, payroll records, and other related records to determine accuracy and compliance with Missouri Employment Security Law.

CASE PROCEEDING PARTICIPATION

Company Name	Case/File Number	Issue(s)
Ameren Missouri/UE	ER-2014-0258	Formal Rate Case: Advertising, Misc. Expenses, Board of Directors Fees, Dues & Donations, Property Taxes, Property Tax Refund Tracker, Customer Accounting Expense to reflect new full page bill format, Plant in Service, Depreciation Reserve, Materials & Supplies, Prepayments, Customer Deposits, Customer Advances, Interest on Customer Deposits
Laclede Gas Company	GO-2015-0269	ISRS Filing
Missouri American Water Company	WR-2015-0301 SR-2015-0302	Formal Rate Case: Payroll & Related Expenses, Employee Benefits, Tank Painting and Inspection Expense Tracker, Waste Disposal, Transportation Expenses, Leases & Rents, Incentive Compensation, Severance Expense, PSC Assessment
Ameren/UE	ER-2016-0179	Formal Rate Case: Payroll & Related Expenses, Employee Benefits, Incentive Compensation, Severance Expense, Cyber Security Costs, Board of Directors Fees, Dues & Donations, Misc. Expenses, Advertising, Rate Case Expense, Outside Auditor Fees, Scada Revenues & Expenses, Taum Sauk Failure Expenses

Educational and Employment Background and Credentials

of

Karen Lyons

I am currently employed as a Utility Regulatory Auditor V for the Missouri Public Service Commission (“Commission”). I was employed by the Commission in April 2007. Previously, I was employed by AT&T as a Regulatory Complaint Manager from December 1999 to February 2007. In that capacity I was responsible for addressing consumer and business complaints filed with various state and federal regulatory agencies. I earned a Bachelor of Science degree in Management Accounting and a Master’s in Business Administration from Park University.

As a Utility Regulatory Auditor V, 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 by workpapers and written and oral testimony. For cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Cases I have been assigned are shown in the following table:

Date Filed	Case/Tracking Number	Company Name - Issue
9/08/2017-Direct	GR-2017-0215 and GR-2017-0216	Laclede Gas and Missouri Gas Energy (Gas Rate Case)-Pending
11/30/2016-Direct 12/30/2016-Rebuttal 1/27/2017-Surrebuttal 3/01/2017-True-Up Direct 3/10/2017-True-Up Rebuttal	ER-2016-0285-Contested	Kansas City Power & Light Company (Electric Rate Case)
7/15/2016-Direct 8/15/2016-Rebuttal 9/02/2016-Surrebuttal	ER-2016-0156-Stipulated	KCP&L Greater Missouri Operations Company (Electric Rate Case)
2/09/2016-Deposition	EA-2015-0256-Contested	KCP&L Greater Missouri Operations Company (Solar CCN)

cont'd Credentials

of

Karen Lyons

Date Filed	Case/Tracking Number	Company Name - Issue
12/29/2015 Staff Memorandum	WO-2016-0098	Missouri American Water Company- Infrastructure Service Replacement Surcharge (ISRS)
4/02/2015-Direct 5/07/2015-Rebuttal 6/05/2015-Surrebuttal 7/15/2015-True Up Rebuttal	ER-2014-0370-Contested	Kansas City Power & Light Company (Electric Rate Case)
5/01/2014-Direct	HR-2014-0066-Stipulated	Veolia Energy Kansas City, Inc. (Steam Rate Case)
1/23/2014-Direct 4/01/2014-Surrebuttal	GR-2014-0007-Stipulated	Missouri Gas Energy Company (Gas Rate Case)
4/09/2013 Staff Memorandum	GO-2013-0391	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)
2/01/13 Staff Memorandum	WM-2013-0329	Bilyeu Ridge Water Company, LLC (Water Sale Case)
8/09/2012-Direct 9/12/12-Rebuttal 10/10/12-Surrebuttal	ER-2012-0175-Contested	KCP&L Greater Missouri Operations Company (Electric Rate Case)
8/02/2012-Direct 9/05/2012-Rebuttal 10/08/2012-Surrebuttal	ER-2012-0174-Contested	Kansas City Power & Light Company (Electric Rate Case)
4/20/2012 Staff Memorandum	WM-2012-0288	Valley Woods Water Company, Inc. (Water Sale Case)
1/06/2012 Staff Memorandum	GO-2012-0144	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)
8/08/2011-Direct	HR-2011-0241-Stipulated	Veolia Energy Kansas City, Inc. (Steam Rate Case)

cont'd Credentials

of

Karen Lyons

Date Filed	Case/Tracking Number	Company Name - Issue
11/17/2010-Direct 12/15/2010-Rebuttal 1/05/2011-Surrebuttal	ER-2010-0356-Contested	KCP&L Greater Missouri Operations Company (Electric Rate Case)
11/10/2010-Direct 12/08/2010-Rebuttal 1/05/2011-Surrebuttal	ER-2010-0355-Contested	Kansas City Power & Light Company (Electric Rate Case)
12/22/2011 Staff Memorandum	SA-2010-0219	Canyon Treatment Facility, LLC (Certificate Case)
6/07/2010 Staff Memorandum	WR-2010-0202	Stockton Water Company (Water Rate Case)
4/02/2010 Staff Memorandum	SR-2010-0140	Valley Woods Water Company (Water Rate Case)
4/02/2010 Staff Memorandum	WR-2010-0139	Valley Woods Water Company (Sewer Rate Case)
1/14/2010-Direct	SR-2010-0110	Lake Region Water and Sewer (Sewer Rate Case)
1/14/2010-Direct	WR-2010-0111	Lake Region Water and Sewer (Water Rate Case)
8/12/2009-Direct	GR-2009-0355-Stipulated	Missouri Gas Energy (Gas Rate Case)
2/13/2009-Direct 3/13/2009-Rebuttal 4/09/2009-Surrebuttal	ER-2009-0090-Global Settlement	KCP&L Greater Missouri Operations Company (Electric Rate Case)
2/13/2009-Direct 3/13/2009-Rebuttal 4/09/2009-Surrebuttal	HR-2009-0092-Global Settlement	KCP&L Greater Missouri Operations Company (Steam Rate Case)
2/11/2009-Direct 3/11/2009-Rebuttal 4/07/2009-Surrebuttal	ER-2009-0089-Global Settlement	Kansas City Power & Light Company (Electric Rate Case)

cont'd Credentials

of

Karen Lyons

Date Filed	Case/Tracking Number	Company Name - Issue
8/01/2008	HR-2008-0300-Stipulated	Trigen Kansas City Energy Corporation (Steam Rate Case)
4/28/2008	QW-2008-0003	Spokane Highlands Water Company (Water Rate Case)
12/17/2007	GO-2008-0113	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)

Keith Majors

Educational and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor IV, Auditing Department, Commission Staff Division for the Missouri Public Service Commission (Commission). I was employed by the Commission in June 2007. I earned a Bachelor of Science degree in Accounting from Truman State University in May 2007.

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

Cases I have been assigned are shown in the following table:

Case Name	Case Number	Issues	Exhibit
Laclede Gas and Missouri Gas Energy	GR-2017-0215 and GR-2017-0216	Synergy and Transition Costs Analysis, Corporate Allocations	Staff Report
KCP&L GMO	ER-2016-0156	Income Taxes, Pension & OPEB	Staff Report, Rebuttal, Surrebuttal
KCP&L & KCP&L GMO	EC-2015-0309	Affiliate Transactions, Allocations	Surrebuttal Testimony
KCP&L	ER-2014-0370	Income Taxes, Pension & OPEB, Revenues	Staff Report, Rebuttal, Surrebuttal
KCP&L	EU-2015-0094	DOE Nuclear Waste Fund Fees	Direct Testimony
KCP&L	EU-2014-0255	Construction Accounting	Rebuttal Testimony
Veolia Kansas City	HR-2014-0066	Income Taxes, Revenues, Corporate Allocations	Staff Report
Missouri Gas Energy	GR-2014-0007	Corporate Allocations, Pension & OPEB, Incentive Compensation, Income Taxes	Staff Report, Rebuttal, Surrebuttal
Missouri Gas Energy ISRS	GO-2013-0391	ISRS	Staff Memorandum
KCP&L & KCP&L GMO	ER-2012-0174 & ER-2012-0175	Acquisition Transition Costs, Fuel, Legal and Rate Case Expense	Staff Report, Rebuttal, Surrebuttal
Missouri Gas Energy ISRS	GO-2011-0269	ISRS	Staff Memorandum
Noel Water Sale Case	WO-2011-0328	Sale Case Evaluation	Staff Recommendation
KCP&L & KCP&L GMO	ER-2010-0355 & ER-2010-0356	Acquisition Transition Costs, Rate Case Expense	Staff Report, Rebuttal, Surrebuttal

cont'd Keith Majors

Case Name	Case Number	Issues	Exhibit
KCP&L Construction Audit & Prudence Review	EO-2010-0259	AFUDC, Property Taxes	Staff Report
KCP&L, KCP&L GMO, & KCP&L GMO – Steam	ER-2009-0089, ER-2009-0090, & HR-2009-0092	Payroll, Employee Benefits, Incentive Compensation	Staff Report, Rebuttal, Surrebuttal
Trigen Kansas City	HR-2008-0300	Fuel Inventories, Rate Base Items, Rate Case Expense, Maintenance	Staff Report
Spokane Highlands Water Company	WR-2008-0314	Plant, CIAC	Staff Recommendation
Missouri Gas Energy ISRS	GO-2008-0113	ISRS	Staff Memorandum

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

Amanda C. McMellen

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
Empire District Electric Company	ER-2016-0023	Staff Report Cost of Service Test Year/Update/True-Up Accumulated Deferred Income Taxes SWPA Hydro Reimbursement SPP Revenues and Expenses SPP Transmission Expenses ASM Revenue and Expense Miscellaneous SPP Related Revenues and Expenses Off-System Sales Revenue and Expense Current Income Taxes Deferred Income Taxes Rate Case Expense-Sharing Advertising Dues and Donations SWPA Amortization Tornado AAO Amortization Corporate Expenses Capitalized Depreciation Proposed Acquisition
Terre Du Lac utilities Corporation	WR-2017-0110	Rate Base

Credentials of Byron M. Murray

Education and Employment Background

I am a Regulatory Economist II in the Tariff/Rate Design Unit, Operational Analysis Department, Commission Staff Division of the Missouri Public Service Commission. I have been employed at the Missouri Public Service Commission since October 2013.

I received my Bachelor of Science in Agricultural Business from Lincoln University in Jefferson City, MO in May 1997. I completed my Master of Public Administration from the University of Missouri – Columbia in Columbia, MO in May 2004.

Prior to joining the Commission, I worked as an Energy Planner for the Division of Energy, Department of Economic Development. I was a Unit Chief/Fiscal and Administrative Manager, in the Water Protection Program of the Department of Natural Resources responsible for the management of fee collections. I also worked as a Management Analyst Specialist II in the Administration Division and the Solid Waste Management Program of the Department of Natural Resources. I was employed as a Planner II/State Project Manager for the Scrap Tire Unit in the Solid Waste Management Program of the Department of Natural Resources. I have approximately 21 years of professional regulatory experience with the State of Missouri.

I provided written testimony regarding *Electric Vehicle Clean Charge Network Initiative* and *Tariff Issues* in the Staff Report filed on April 3, 2015, in the Kansas City Power & Light Company case No. ER-2014-0370.

DAVID MURRAY

Educational and Employment Background and Credentials

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

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

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

In April 2007 I passed the test required to be awarded the professional designation Certified Rate of Return Analyst (CRRA) by the Society of Utility and Regulatory Financial Analysts (SURFA). I served as a board member on the SURFA Board of Directors from 2008 through 2016. I am not currently an active member of SURFA.

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
1/27/2017	ER-2016-0285	Kansas City Power & Light Company	Surrebuttal	Capital Structure
1/20/2017	ER-2016-0179	Union Electric Company d/b/a Ameren Missouri	Rebuttal	Capital Structure
12/30/2016	ER-2016-0285	Kansas City Power & Light Company	Rebuttal	Capital Structure/Cost of Debt
12/09/2016	ER-2016-0179	Union Electric Company d/b/a Ameren Missouri	Cost of Service Report	Capital Structure
3/04/2016	WR-2015-0301	Missouri-American Water Company	Surrebuttal	Rate of Return Capital Structure
2/11/2016	WR-2015-0301	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
12/23/2015	WR-2015-0301	Missouri-American Water Company	Cost of Service Report	Rate of Return Capital Structure
10/21/2015	EA-2015-0146	Ameren Transmission Company of Illinois	Rebuttal	Financial Ability
8/24/2015	GF-2015-0181	Laclede Gas Company	Rebuttal	Financing
3/20/15	EO-2015-0055	Union Electric Company d/b/a Ameren Missouri	Rebuttal	Demand-Side Programs
2/6/2015	ER-2014-0258	Union Electric Company d/b/a Ameren Missouri	Surrebuttal	Rate of Return Capital Structure
1/16/2015	ER-2014-0258	Union Electric Company d/b/a Ameren Missouri	Rebuttal	Rate of Return Capital Structure
12/5/2014	ER-2014-0258	Union Electric Company d/b/a Ameren Missouri	Cost of Service Report	Rate of Return Capital Structure
9/15/2014	EA-2014-0207	Grain Belt Express Clean Line, LLC	Rebuttal	Financing
8/8/2014	GR-2014-0086	Summit Natural Gas of Missouri	Surrebuttal	Rate of Return Capital Structure
7/11/2014	GR-2014-0086	Summit Natural Gas of Missouri	Rebuttal	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
5/30/2014	GR-2014-0086	Summit Natural Gas of Missouri	Cost of Service Report	Rate of Return Capital Structure
4/29/2013	SR-2013-0016	Emerald Pointe Utility Company	Surrebuttal	Rate of Return
1/30/2013	EA-2013-0098	KCP&L; KCP&L Greater Missouri Operations; Transource Missouri, LLC	Rebuttal	Financing
11/13/2012	ER-2012-0175	KCP&L Greater Missouri Operations Company	True-up Rebuttal	Rate of Return Capital Structure
11/13/2012	ER-2012-0174	Kansas City Power & Light Company	True-up Rebuttal	Rate of Return Capital Structure
10/10/2012	ER-2012-0175	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
10/8/2012	ER-2012-0174	Kansas City Power & Light Company	Surrebuttal	Rate of Return Capital Structure
9/12/2012	ER-2012-0175	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
9/7/2012	ER-2012-0166	Union Electric Company d/b/a Ameren Missouri	Surrebuttal	Rate of Return Capital Structure
9/5/2012	ER-2012-0174	Kansas City Power & Light Company	Rebuttal	Rate of Return Capital Structure
8/14/2012	ER-2012-0166	Union Electric Company d/b/a Ameren Missouri	Rebuttal	Rate of Return Capital Structure
8/9/2012	ER-2012-0175	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
8/2/2012	ER-2012-0174	Kansas City Power & Light Company	Cost of Service Report	Rate of Return Capital Structure
7/6/2012	ER-2012-0166	Union Electric Company d/b/a Ameren Missouri	Cost of Service Report	Rate of Return Capital Structure
04/15/2011	ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Surrebuttal	Rate of Return Capital Structure
03/25/2011	ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Rebuttal	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
02/28/2011	ER-2010-0356	KCP&L Greater Missouri Operations Company	True-up Rebuttal	Rate of Return Capital Structure
02/28/2011	ER-2010-0355	Kansas City Power & Light Company	True-up Rebuttal	Rate of Return Capital Structure
02/22/2011	ER-2010-0356	KCP&L Greater Missouri Operations Company	True-up Direct	Rate of Return Capital Structure
02/22/2011	ER-2010-0355	Kansas City Power & Light Company	True-up Direct	Rate of Return Capital Structure
02/08/2011	ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Cost of Service Report	Rate of Return Capital Structure
1/12/2011	ER-2010-0356	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
1/05/2011	ER-2010-0355	Kansas City Power & Light Company	Surrebuttal	Rate of Return Capital Structure
12/15/2010	ER-2010-0356	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
12/08/2010	ER-2010-0355	Kansas City Power & Light Company	Rebuttal	Rate of Return Capital Structure
11/17/2010	ER-2010-0356	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
11/10/2010	ER-2010-0355	Kansas City Power & Light Company	Cost of Service Report	Rate of Return Capital Structure
05/06/2010	WR-2010-0131	Missouri-American Water Company	Surrebuttal	Rate of Return Capital Structure
04/15/2010	WR-2010-0131	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
03/09/2010	WR-2010-0131	Missouri-American Water Company	Cost of Service Report	Rate of Return Capital Structure
03/05/2010	ER-2010-0036	Union Electric Company d/b/a AmerenUE	Surrebuttal	Rate of Return Capital Structure
02/11/2010	ER-2010-0036	Union Electric Company d/b/a AmerenUE	Rebuttal	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
12/18/2009	ER-2010-0036	Union Electric Company d/b/a AmerenUE	Cost of Service Report	Rate of Return Capital Structure
10/14/2009	GR-2009-0355	Missouri Gas Energy	Surrebuttal	Rate of Return Capital Structure
09/28/2009	GR-2009-0355	Missouri Gas Energy	Rebuttal	Rate of Return Capital Structure
08/21/2009	GR-2009-0355	Missouri Gas Energy	Cost of Service Report	Rate of Return Capital Structure
04/09/2009	HR-2009-0092	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
04/09/2009	ER-2009-0090	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
04/07/2009	ER-2009-0089	Kansas City Power & Light Company	Surrebuttal	Rate of Return Capital Structure
03/13/2009	HR-2009-0092	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
03/13/2009	ER-2009-0090	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
03/11/2009	ER-2009-0089	Kansas City Power & Light Company	Rebuttal	Rate of Return Capital Structure
02/13/2009	HR-2009-0092	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
02/13/2009	ER-2009-0090	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
02/11/2009	ER-2009-0089	Kansas City Power & Light Company	Cost of Service Report	Rate of Return Capital Structure
08/01/2008	HR-2008-0300	Trigen-Kansas City Energy Corporation	Cost of Service Report	Rate of Return Capital Structure
01/18/2008	GR-2008-0060	Missouri Gas Utility, Inc.	Cost of Service Report	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

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

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

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

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

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

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
05/22/2001	GR-2001-292	Missouri Gas Energy, A Division of Southern Union Company	Rebuttal	Rate of Return Capital Structure
04/19/2001	GR-2001-292	Missouri Gas Energy, A Division of Southern Union Company	Direct	Rate of Return Capital Structure
03/01/2001	TT-2001-328	Oregon Farmers Mutual Telephone Company	Rebuttal	Rate of Return Capital Structure
02/28/2001	TR-2001-344	Northeast Missouri Rural Telephone Company	Direct	Rate of Return Capital Structure
01/31/2001	TC-2001-402	Ozark Telephone Company	Direct	Rate of Return Capital Structure

Antonija Nieto

Educational and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor for the Missouri Public Service Commission (“Commission”). Previously, I was employed by Lauterbach, Borschow and Company, P. C. in El Paso, TX as an auditor specializing in financial institutions audits from January 2008 to November 2009. I earned a Bachelor of Accounting from New Mexico State University in December 2006 and a Master of Accounting with minor in Management, also from New Mexico State University in December 2007. I have been employed by the Commission since October 2016.

As a Utility Regulatory Auditor, I perform rate audits and prepare miscellaneous filings for consideration by the Commission. In addition, I review all exhibits and testimony on assigned issues, develop accounting adjustments and issue positions which are supported by workpapers and written testimony. For cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Cases in which I have participated and the scope of my contributions are listed below:

Case/Tracking Number	Company Name- Type of Case; Issues
GR-2017-0215 GR-2017-0216	Laclede Gas and Missouri Gas Energy Payroll, Payroll Taxes, Employee Benefits, Rents and Leases, Non-Labor Maintenance, A&G and O&M Cost Analysis
WR-2017-0139	Stockton Hills Water Company Payroll, Expenses
ER-2016-0285	Kansas City Power & Light EMS Run, Insurance expense, Amortization, PSC Assessment, Lease expense

KEENAN B. PATTERSON, PE

Education and Employment Background and Credentials

I am currently employed as a Utility Regulatory Engineer for the Missouri Public Service Commission ("Commission"). I have been employed by the Commission in this position since December 2016. From August 2015 to December 2016, I was employed by the commission as a Utility Engineering Specialist.

I am a graduate of the University of Missouri where I earned the degrees of Bachelor of Science in Agricultural Engineering and Master of Public Administration. In addition, I am licensed as a Professional Engineer in Missouri.

Prior to working for the Commission, I was employed as an Environmental, Health and Safety Coordinator by Pittsburgh Corning Corporation from 2013 to 2015. I have also been employed as an Associate at The Cadmus Group from 2010 to 2013, an Environmental Engineer at GREDELL Engineering Resources in 2009, the owner of Infra Consulting LC from 2006 to 2013, and various environmental engineering positions at the Missouri Department of Natural Resources from 1994 to 2006.

Other cases I have been assigned to or that I have participated in are listed below.

Case Number	Company
WM-2018-0023	Liberty Utilities
WM-2018-0018 SM-2018-0017	Seges Partners Mobile Home Park
WR-2018-0001	Environmental Utilities
WR-2017-0259	Indian Hills Utility Operating Company
GR-2017-0216	Missouri Gas Energy
GR-2017-0215	Laclede Gas Company
SM-2017-0187 WM-2017-0186	Lake Region Water & Sewer Company
WA-2017-0181	Missouri-American Water Company
SM-2017-0150	Elm Hills Utility Operating Company, Inc.
WF-2017-0143 WR-2017-0110	Terre Du Lac Utilities Corporation
WR-2017-0139	Stockton Hills Water Company
SR-2017-0130	Gladlo Water and Sewer Company, Inc.
SR-2017-0099	Seges Partners Mobile Home Park, L.L.C.

Case Number	Company
WO-2017-0236 WC-2017-0200 WR-2017-0042	Ridge Creek Water Company LLC
ER-2016-0285	Kansas City Power & Light Company
SR-2016-0202	Raccoon Creek Utility Operating Company, Inc.
EM-2016-0213	Empire District Electric Company
ER-2016-0179	Ameren Missouri
WM-2016-0169	Woodland Manor Water Company, LLC
SR-2016-0110 WR-2016-0109	Roy-L Utilities, Inc.
WM-2016-0094	Foxfire Utilities Company
WA-2016-0054	Missouri-American Water Company
WA-2016-0031 SA-2016-0030	Peaceful Valley Service Company
WR-2015-0301	Missouri-American Water Company

Joseph P. Roling

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 2016.

Educational Background and Work Experience:

I have a Bachelor of Science degree in Business Administration, Finance & Banking with a minor in Economics from the University of Missouri – Columbia in 1991, and a Master of Business Administration from Lincoln University in 1995. Prior to joining the Commission, I was employed in the Financial Service Industry.

Additionally, I completed Financial Planning Certificate Program from Bryant University in October, 2015.

Regulatory Training while at PSC:

5/19/16 – Carbon Markets 101 – Keys to Effective Design & Management

6/27/16 – Evaluation, Measurement & Verification (EM&V) for Energy Efficiency

6/29/16 – Long Term Gas Hedging Why and How

7/2/16 – Setting Baselines for Planning & Evaluation of Efficiency Programs EMV

8/25/16 - Leveraging Power Markets to Achieve a Reliable, Least-Cost Transition to a Low-Carbon Power System Regulatory Assistance Project

9/21/16 – FRI Symposium Attendance - “Managing the Triple Threat to Public Utility Profitability: Safety, Reliability & Affordability.”

10/13/16 - Gas Efficiency Programs – What does it take to pass cost-effectiveness tests?

11/3/16 - More is Less - Environmentally Beneficial Electrification

Joseph P. Roling

cont'd Regulatory Training while at PSC:

01-17-17 Harness the Momentum of Power Sector Transformation - Regulatory Assistance Project (RAP) Webinar

01-25-17 New Study on Demand Charge Savings from Residential Solar – Electric Markets & Policy Group, Lawrence Berkeley National Laboratory.

01-31-17 Energy Efficiency - Consistency and Coordination of Energy Efficiency EM&V and Reporting

02-21-17 Assessment of Benefits Derived from Improved Reliability & Resiliency in Utility-owned Microgrid

03-01-17 Flexible & Customizable – Designing Decoupling for your State Regulatory Assistance Project

03-23-17 Part 1 Lessons Learned from Energy Efficiency Programs

03-30-17 Part 2 Lessons Learned from Energy Efficiency Programs

Previous filed Testimony of Joseph P. Roling

Case No.	Company	Type of Filing	Issue
ER-2016-0179	Ameren Missouri	Cost of Service / Revenue Requirement Report	Revenues

David M. Sommerer
Manager Procurement Analysis Unit
Commission Staff Division, Operational Analysis Department

Educational Background and Work Experience

In May 1983, I received a Bachelor of Science degree in Business and Administration with a major in Accounting from Southern Illinois University at Carbondale, Illinois. In May 1984, I received a Master of Accountancy degree from the same university. Also, in May 1984, I sat for and passed the Uniform Certified Public Accountants examination. I am currently a licensed CPA in Missouri. Upon graduation, I accepted employment with the Commission.

From 1984 to 1990 I assisted with audits and examinations of the books and records of public utilities operating within the state of Missouri. In 1988, the responsibility for conducting the Actual Cost Adjustment (ACA) audits of natural gas utilities was given to the Accounting Department. I assumed responsibility for planning and implementing these audits and trained available Staff on the requirements and conduct of the audits. I participated in most of the ACA audits from early 1988 to early 1990. On November 1, 1990, I transferred to the Commission's Energy Department. Until November of 1993, my duties consisted of reviews of various tariff proposals by electric and gas utilities, Purchased Gas Adjustment (PGA) reviews, and tariff reviews as part of a rate case. In November of 1993, I assumed my present duties of managing a newly created department called the Procurement Analysis Department (now known as the Procurement Analysis Unit). This Department was created to more fully address the emerging changes in the gas industry especially as they impacted the utilities' recovery of gas costs. My duties have included managing the Procurement Analysis staff, reviewing ACA audits and recommendations, participating in the gas integrated resource planning project, serving on the gas project team, serving on the natural gas commodity price task force, and participating in matters relating to natural gas service in the state of Missouri. In July of 2006, the Federal Issues/Policy Analysis Section was transferred to the Procurement Analysis Unit. That group analyzes filings made before the Federal Energy Regulatory Commission (FERC). During the reorganization in August 2011, the Federal Issues/Policy Analysis Section was transferred to the Secretary/ General Counsel Division. In 2015, I assumed the responsibility for the rate design aspects of the Gas Infrastructure System Replacement Surcharge (ISRS) process. The Gas ISRS allows for a more expedited process of including eligible pipeline replacements in rates prior to general rate cases.

**CASES WHERE TESTIMONY
WAS FILED
DAVID M. SOMMERER**

COMPANY	CASE NO.	ISSUES
Laclede Gas Company	GO-2016-0333	ISRS rates
Missouri Gas Energy	GO-2016-0332	ISRS rates
Laclede Gas Company (MGE)	GO-2016-0197	ISRS rates
Laclede Gas Company	GO-2016-0196	ISRS rates
Liberty Utilities (Midstates Natural Gas) Corp d/b/a Liberty Utilities	GR-2014-0152	Special Contact Customers Gas Contract
Missouri Gas Energy	GR-2014-0007	Gas Supply Incentive Plan Property Tax PGA Recovery
Laclede Gas Company	GR-2010-0171	Bad Debt in PGA, CAM
Atmos Energy Corporation	GR-2009-0417	Affiliated Transactions
Atmos Energy Corporation	GR-2008-0364	Affiliated Transactions
Missouri Gas Energy	GR-2009-0355	PGA tariff
Laclede Gas Company	GT-2009-0026	Tariff Proposal, ACA Process
Missouri Gas Utility	GR-2008-0060	Carrying Costs
Laclede Gas Company	GR-2007-0208	Gas Supply Incentive Plan, Off-system Sales, Capacity Release
Laclede Gas Company	GR-2005-0284	Off-System Sales/GSIP
Laclede Gas Company	GR-2004-0273	Demand Charges
AmerenUE	EO-2004-0108	Transfer of Gas Services
Aquila, Inc.	EF-2003-0465	PGA Process, Deferred Gas Cost
Missouri Gas Energy	GM-2003-0238	Pipeline Discounts, Gas Supply
Laclede Gas Company	GT-2003-0117	Low-Income Program
Laclede Gas Company	GR-2002-356	Inventory, Off-System Sales
Laclede Gas Company	GR-2001-629	Inventory, Off-System Sales

COMPANY	CASE NO.	ISSUES
Laclede Gas Company	GR-2001-387	ACA Price Stabilization
Missouri Gas Energy	GR-2001-382	ACA Hedging/Capacity Release
Laclede Gas Company	GT-2001-329	Incentive Plan
Laclede Gas Company	GO-2000-394	Price Stabilization
Laclede Gas Company	GT-99-303	Incentive Plan
Laclede Gas Company	GC-99-121	Complaint PGA
Laclede Gas Company	GR-98-297	ACA Gas Cost
Laclede Gas Company	GO-98-484	Price Stabilization
Laclede Gas Company	GR-98-374	PGA Clause
Missouri Gas Energy	GC-98-335	Complaint Gas Costs
United Cities Gas Company	GO-97-410	PGA Clause
Missouri Gas Energy	GO-97-409	PGA Clause
Missouri Gas Energy	GR-96-450	ACA Gas Costs
Missouri Public Service	GA-95-216	Cost of Gas
Missouri Gas Energy	GO-94-318	Incentive Plan
Western Resources Inc.	GR-93-240	PGA tariff, Billing Adjustments
Union Electric Company	GR-93-106	ACA Gas Costs
United Cities Gas Company	GR-93-47	PGA tariff, Billing Adjustments
Laclede Gas Company	GR-92-165	PGA tariff
United Cities Gas Company	GR-91-249	PGA tariff
United Cities Gas Company	GR-90-233	PGA tariff
Associated Natural Gas Company	GR-90-152	Payroll
KPL Gas Service Company	GR-90-50	Service Line Replacement
KPL Gas Service Company	GR-90-16	ACA Gas Costs
KPL Gas Service Company	GR-89-48	ACA Gas Costs
Great River Gas Company	GM-87-65	Lease Application

cont'd David M. Sommerer

COMPANY	CASE NO.	ISSUES
Grand River Mutual Tel. Company	TR-87-25	Plant, Revenues
Empire District Electric Company	WR-86-151	Revenues
Associated Natural Gas Company	GR-86-86	Revenues, Gas Cost
Grand River Mutual Telephone	TR-85-242	Cash Working Capital
Great River Gas Company	GR-85-136	Payroll, Working Capital
Missouri-American Water Company	WR-85-16	Payroll

Michael Jason Taylor

Educational and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor for the Missouri Public Service Commission (Commission). I was employed by the Commission in April 2016. I earned a Bachelor of Science degree; I majored in Accounting and Finance from Missouri Western State University in May 2007.

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

Cases I have been assigned are shown in the following table:

Date Filed	Case/Tracking Number	Company Name - Issues
April 11, 2017	GR-2017-0215 GR-2017-0216	Laclede Gas Company Missouri Gas Energy <ul style="list-style-type: none">• Plant in Service• Depreciation Reserve• Relocation of Mains Contributions• Capitalized Depreciation• Insurance• Rate Case Expense• PSC Assessment• Injuries and Damages• Legal Expense• Property Taxes
November 14, 2016	WR-2017-0139	Stockton Hills Water Company (Rate Case) <ul style="list-style-type: none">• Revenues

Michael Jason Taylor

cont'd Credentials

Date Filed	Case/Tracking Number	Company Names – Issues
July 1, 2016	ER-2016-0285	Kansas City Power & Light Company (Rate Case) <ul style="list-style-type: none">• Accounts Receivable Bank Fees• Customer Advances• Customer Deposits• Debit/Credit Card Acceptance Program• Dues and Donations• Material and Supplies• Prepayments• Injuries and Damages• Maintenance – Iatan 2 O&M Expenses/Tracker• Maintenance – Wolf Creek Mid-Cycle Outage• Maintenance – Wolf Creek Nuclear Refueling Outage• Maintenance – Meter Replacement O&M• Maintenance – Generation, Transmission, Distribution, Nuclear, Normalization adjustments
February 23, 2016	ER-2016-0156	KCP&L Greater Missouri Operations (Rate Case) <ul style="list-style-type: none">• Advertising• Dues & Donations• Leases• Plant Amortizations• PSC Assessment

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
HR-2014-0066	Veolia Energy Kansas City, Inc.	Weather Variables Weather Normalization

cont'd List of Previous Testimony Filed

Seoung Joun Won

Case/File Number	Company	Issue
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 & Normalization Net System Input
ER-2014-0351	Empire District Electric Co.	Weather & Normalization Net System Input
ER-2014-0370	Kansas City Power & Light Co	Weather & Normalization Net System Input
ER-2016-0023	Empire District Electric Co.	Weather & Normalization Net System Input
ER-2016-0156	KCP&L Greater Missouri Operations Co.	Weather & Normalization Net System Input
ER-2016-0179	Union Electric Co., d/b/a Ameren Missouri	Weather & Normalization Net System Input
ER-2016-0285	Kansas City Power & Light Co	Weather & Normalization Net System Input

Work Related Publication

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

Matthew R. Young

Educational and Employment Background and Credentials

I am employed as a Utility Regulatory Auditor for the Missouri Public Service Commission (“Commission”). I earned a Bachelor of Liberal Arts from The University of Missouri – Kansas City in May 2009 and a Master of Science in Accounting, also from The University of Missouri – Kansas City, in December 2011. I have been employed by the Commission since July 2013.

As a Utility Regulatory Auditor, I perform rate audits and prepare miscellaneous filings for consideration by the Commission. In addition, I review exhibits and testimony on assigned issues, develop accounting adjustments and issue positions which are supported by workpapers and written testimony. For cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Cases in which I have participated and the scope of my contributions are listed below:

Case/Tracking Number	Company Name- Type of Case; Issues
WR-2017-0139	Stockton Hills Water Company – Rate Case; Revenue, Expenses, Rate Base
ER-2016-0285	Kansas City Power & Light – Rate Case; Forfeited Discounts, Bad Debt Expense, Customer Growth, Cash Working Capital, Payroll and Payroll Related Costs, Incentive Compensation, Rate Case Expense, Renewable Energy Standards Cost Recovery, Property Taxes
SR-2016-0202	Raccoon Creek Utility Operating Company – Rate Case; Rate Base.
ER-2016-0156	KCP&L Greater Missouri Operations – Rate Case; Payroll, Payroll Benefits, Payroll Taxes, Incentive Compensation, Injuries and Damages, Insurance Expense, Property Tax Expense, Rate Case Expense.
SR-2016-0112	Cannon Home Association – Rate Case; Revenues and Expenses, Rate Base.
WR-2016-0109 SR-2016-0110	Roy-L Utilities – Rate Case; Revenues and Expenses, Rate Base.

Matthew R. Young
cont'd Credentials

Case/Tracking Number	Company Name- Type of Case; Issues
WO-2016-0098	Missouri American Water Company – ISRS; ISRS Revenues.
WR-2015-0246	Raytown Water Company – Rate Case; Revenues and Expenses, Rate Base.
SC-2015-0152	Central Rivers Wastewater Utility – Complaint; Verification of amounts identified in Complaint.
WR-2015-0104	Spokane Highlands Water Company – Rate Case; Revenues and Expenses, Rate Base.
GR-2015-0026	Laclede Gas Company – ISRS; Plant Additions and Retirements, Contributions in Aid of Construction.
GR-2015-0025	Missouri Gas Energy – ISRS; Plant Additions and Retirements, Contributions in Aid of Construction.
WR-2015-0020	Gascony Water Company – Rate Case; Revenues and Expenses, Rate Base.
SM-2015-0014	Raccoon Creek Utility Operating Company – Sale Case; Rate Base, Acquisition Premium.
ER-2014-0370	Kansas City Power & Light – Rate Case; Injuries & Damages, Insurance, Payroll, Payroll Benefits, Payroll Taxes, Property Taxes, Rate Case Expense.
SR-2014-0247	Central Rivers Wastewater Utility – Rate Case; Revenues and Expenses, Rate Base, Affiliated Transactions.
HR-2014-0066	Veolia Energy Kansas City – Rate Case; Payroll, Payroll Benefits, Payroll Taxes, Bonus Compensation, Property Taxes, Insurance Expense, Injuries & Damages Expense, Outside Services, Rate Case Expense.
GO-2014-0179	Missouri Gas Energy – ISRS; Plant Additions, Contributions in Aid of Construction.

Matthew R. Young
cont'd Credentials

Case/Tracking Number	Company Name- Type of Case; Issues
GR-2014-0007	Missouri Gas Energy – Rate Case; Advertising & Promotional Items, Dues and Donations, Lobbying Expense, Miscellaneous Expenses, PSC Assessment, Plant in Service, Depreciation Expense, Depreciation Reserve, Prepayments, Materials & Supplies, Customer Advances, Customer Deposits, Interest on Customer Deposits.
SA-2014-0005	Central Rivers Wastewater Utility – Certificate Case; Revenue and Expenses, Plant in Service, Depreciation Reserve. Other Rate Base Items.