

**MISSOURI PUBLIC SERVICE COMMISSION**

**STAFF REPORT**

**COST OF SERVICE**

**APPENDIX 1**

**Staff Credentials**

**LIBERTY UTILITIES (Midstates Natural Gas) CORP.,**

**d/b/a LIBERTY UTILITIES**

**CASE NO. GR-2018-0013**

*Jefferson City, Missouri  
March 2018*

**APPENDIX 1**  
**STAFF CREDENTIALS**  
**TABLE OF CONTENTS**

<b>Paul K. Amenthor .....</b>	<b>1</b>
<b>Michelle A. Bocklage .....</b>	<b>2</b>
<b>Christopher D. Caldwell .....</b>	<b>4</b>
<b>John P. Cassidy .....</b>	<b>6</b>
<b>James R. Dittmer .....</b>	<b>17</b>
<b>Lisa M. Ferguson .....</b>	<b>26</b>
<b>Brad J. Fortson .....</b>	<b>32</b>
<b>Jason Kunst, CPA .....</b>	<b>34</b>
<b>Stephen B. Moilanen .....</b>	<b>36</b>
<b>David Murray, CFA .....</b>	<b>37</b>
<b>Jose R. Perez .....</b>	<b>46</b>
<b>Joseph P. Roling .....</b>	<b>47</b>
<b>Asad A. Shakoor .....</b>	<b>49</b>
<b>Seoung Joun Won, PhD .....</b>	<b>50</b>

## **PAUL K. AMENTHOR**

### **EDUCATIONAL BACKGROUND AND EXPERIENCE**

In December of 2016, I graduated from the Southern Illinois University Edwardsville with a Bachelor of Science in Accounting. I have also earned a Bachelor of Science in Economic and Management with an emphasis in Accounting Sciences from the University of Lomé, Togo in June of 2007.

I commenced employment with the Missouri Public Service Commission as Utility Regulatory Auditor I in September of 2017. As a Utility Regulatory Auditor I am responsible, in part, for assisting with the audit and examination of the books and records of utility companies operating within the State of Missouri and sponsoring testimony as an expert witness in Commission proceedings.

Prior to employment with the Commission, I worked with Walmart from June of 2011 to August of 2017, as an Inventory Management Associate. In this position, I was primarily responsible for ensuring the accuracy of on-hand inventory in the warehouse.

I also worked with Lee Enterprises (Lee Finance) from March of 2017 to August of 2017 as a Circulation Accounting Clerk. In this position, I was primarily responsible for processing customers' remittances, invoices, and accounts deposits. I also provided support for senior staff with each end of month closing.

### **CASE PROCEEDING PARTICIPATION**

<b>Year</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issues</b>
<b>2018</b>	<b>GR- 2018-0013</b>	<b>Liberty Utilities (Midstates Natural Gas)</b>	<b>Direct</b>	<b>Advertising, Miscellaneous expenses, Insurance expense, regulatory expense, Environmental expense, Dues and Donations</b>

## **MICHELLE A. BOCKLAGE**

### **Present Position**

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

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

I have been employed as a Rate & Tariff Examiner III within the Tariff, Safety, Economic & Engineering 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
GR-2017-0215	Laclede Gas Company	Rebuttal	Weather Normalization

**Christopher D. Caldwell**

**Educational and Employment Background and Credentials**

In May 2001, I earned an Associate Degree in Applied Accounting from St. Louis Community College (Forest Park). In May 2009, I earned a Bachelor of Science Degree in Accounting from Harris-Stowe State University. I also earned a Master's Degree in Business Administration from Fontbonne University in May 2013.

I began my employment on September 5, 2017 with the Missouri Public Service Commission (Commission) as a Utility Regulatory Auditor I. My duties as a Utility Regulatory Auditor I, in part, consists of examining the books, and records of utilities that operate within the State of Missouri and sponsoring testimony as an expert witness in proceedings before the Commission.

Prior to working at the Commission, between 2008 and 2017, I held the following positions: Account Clerk I with the Missouri Division of Youth Services, Account Clerk II and Financial Officer I with the Department of Mental Health, and Senior Financial Technician with the Missouri Dept. of Transportation (MODOT).

As an Account Clerk I with the Division of Youth Services, my duties consisted of processing accounts payable, filing completed invoices, maintaining gas and maintenance for the facility fleet, ordering and distributing disposable inventory such as office supplies, copy paper, hygiene supplies, and school books. I also balanced the budget, and maintained an inventory of government property at the youth facility among other duties.

As an Account Clerk II with the Department of Mental Health, my duties consisted of processing accounts payable and filing completed invoices, reconciling invoice discrepancies, processing expense reports, and maintaining an inventory government property at Missouri state mental health facilities among other duties.

As a Financial Officer I with the Department of Mental Health, my duties consisted of monitoring bank accounts, Medicare and Medicaid benefits for clients at Missouri state mental health facilities and at contracted independent living facilities. I also communicated with staff, the public, contracted facilities and other government agencies and performed other duties as assigned.

As a Senior Financial Technician at MODOT, my duties consisted of processing accounts payable, electronically filing completed invoices, reconciling invoice discrepancies, and maintaining an inventory of government property at all MODOT facilities in the St. Louis Metropolitan Area. I communicated with staff, and contracted vendors. I was part of a committee that set-up team building events. I also participated in a diversity program, and completed required training, and other duties as assigned.

**Christopher D. Caldwell**

**Rate Case Proceeding Summary**

Case No.	Company Name	Issues
GR-2018-0013	Liberty Utilities	Assigned Issues: Plant In Service & Reserve, Customer Deposits & Interest, Customer Advances, Gas Storage, Prepayments and Accumulated & Capitalized Depreciation

## **JOHN P. CASSIDY**

### **EDUCATIONAL AND EMPLOYMENT BACKGROUND AND CREDENTIALS**

#### **Position**

I am a Utility Regulatory Auditor V in the Auditing Department, Commission Staff Division. My business address is 111 North Seventh Street, Suite 105, St. Louis, Missouri 63101. Since joining the Missouri Public Service Commission's Auditing Department Staff in 1990, I have assisted with, directed and coordinated audits and examinations of the books and records of utility companies operating within the State of Missouri. I have participated or sponsored testimony in rate cases, earnings complaint cases, mergers and acquisitions cases, accounting authority order applications and certificate of convenience and necessity applications. I have also conducted numerous audits of small water and sewer companies in conjunction with the Commission's informal rate proceedings. Please refer to the following pages of this schedule for a list of rate case proceedings in which I have previously filed testimony.

#### **Education**

Southeast Missouri State University

Cape Girardeau, Missouri

Bachelor of Science Degree in Business Administration

Double Major: Marketing 1989 and Accounting 1990



**RATE CASE PROCEEDING PARTICIPATION**

**JOHN P. CASSIDY**

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

**cont'd John P. Cassidy**

**COMPANY**

**CASE NO.**

**The Empire District Electric Company**

**ER-95-279**

Revenues  
Uncollectibles Expense  
Municipal Franchise Taxes  
Postage Expense  
Emission Credits

Type of Testimony Filed: Direct

**Imperial Utility Corporation**

**SC-96-247**

Rate Base  
Depreciation Reserve  
Depreciation Expense  
CIAC  
Property Taxes  
Property Insurance  
Lab Testing Expense  
Sludge Removal Expense

Type of Testimony Filed: Rebuttal

**St. Louis County Water Company**

**WR-97-382**

Payroll and Payroll Taxes  
Employee Benefits  
Employee Savings  
Shared Employees

Type of Testimony Filed: Direct

**Laclede Gas Company**

**GR-98-374**

Payroll and Payroll Taxes  
401 (K)  
Health Care Costs  
Pension Plan  
Director's Pension Plan  
Trustee Fees  
SERP  
Outside Consulting  
Incentive Compensation  
Advertising Expense

Type of Testimony Filed: Direct

**COMPANY**

**CASE NO.**

**United Water Missouri, Inc.**

**WR-99-326**

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

Type of Testimony Filed: Direct

**Union Electric Company**

**EC-2000-795**

Injuries and Damages  
Legal Expense  
Environmental Expense

Type of Testimony Filed: Direct

**Union Electric Company**

**GR-2000-512**

Revenues  
Uncollectibles Expense  
Customer Deposits

Type of Testimony Filed: Direct

**Laclede Gas Company**

**GR-2001-629**

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

Type of Testimony Filed: Direct

**COMPANY**

**CASE NO.**

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

**EC-2002-01**

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

Type of Testimony Filed: Direct and Surrebuttal

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

**EC-2002-1025**

Legal Expense  
Environmental Expense  
Midwest ISO

Type of Testimony Filed: Direct

**Laclede Gas Company**

**GR-2002-356**

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

Type of Testimony Filed: Direct

**Laclede Gas Company**

**GT-2003-0117**

Financial Aspects

Type of Testimony Filed: Direct

**COMPANY**

**CASE NO.**

**Missouri-American Water Company**

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

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

Type of Testimony Filed: Direct and Surrebuttal

**Missouri-American Water Company**

**SM-2004-0275**

Acquisition Adjustment

Type of Testimony Filed: Direct

**The Empire District Electric Company**

**ER-2004-0572**

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

Type of Testimony Filed: Direct and Surrebuttal

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

**GR-2007-0003**

Environmental Expense

Type of Testimony Filed: Direct

**COMPANY**

**CASE NO.**

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

**ER-2007-0002**

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

Type of Testimony Filed: Direct, Rebuttal and Surrebuttal

**Missouri-American Water Company**

**WR-2007-0216**

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

Type of Testimony Filed: Direct

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

**ER-2008-0318**

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

Type of Testimony Filed: Direct and Surrebuttal

**COMPANY**

**CASE NO.**

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

**ER-2010-0036**

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

Type of Testimony Filed: Direct

**Laclede Gas Company**

**GR-2010-0171**

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

Type of Testimony Filed: Direct, Rebuttal and Surrebuttal

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

**ER-2011-0028**

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

Type of Testimony Filed: Direct and Surrebuttal

**COMPANY**

**CASE NO.**

**Union Electric Company d/b/a Ameren Missouri**

**ER-2012-0166**

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

Type of Testimony Filed: Direct, Rebuttal and Surrebuttal

**Union Electric Company d/b/a Ameren Missouri**

**EA-2012-0281**

Costs Associated with Labadie Energy Center Expansion  
Alternative Site Studies

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

**Union Electric Company d/b/a Ameren Missouri**

**EC-2014-0223**

Complaint Case – Rate Levels

Type of Testimony Filed: Rebuttal and Surrebuttal



**COMPANY**

**CASE NO.**

**Union Electric Company d/b/a Ameren Missouri**

**ER-2014-0258**

Report on Revenue Requirement Cost of Service  
Overview of Staff's Filing  
Demand Side Management Costs in Rate Base  
Netting of Regulatory Assets and Liability Amortizations  
New and Continuing Regulatory Asset and  
Regulatory Liability Amortizations  
Noranda Accounting Authority Order Lost Revenue Deferral  
Energy Efficiency Regulatory Asset Amortizations  
Renewable Energy Standard Costs  
Renewable Energy Standard Accounting Authority Order –  
Regulatory Asset/Liability Amortizations  
Maryland Heights Energy Center Fuel Costs  
Pioneer Prairie Wind Contract  
Solar Rebates  
Removal of Missouri Energy Efficiency Investment Act  
Costs in Test Year  
Callaway Nuclear Power Plant Relicensing Costs  
Jurisdictional Allocations

Type of Testimony Filed: Direct, Rebuttal and Surrebuttal

**Missouri-American Water Company**

**WR-2015-0301**

Report on Revenue Requirement Cost of Service  
Overview of Staff's Filing  
True-Up Audit  
ISRS Collections  
Metering Issues

Type of Testimony Filed: Direct and Surrebuttal

**COMPANY**

**Union Electric Company d/b/a Ameren Missouri**

Energy Efficiency / Demand Side Management  
Regulatory Assets  
Energy Efficiency / Demand Side Management  
Regulatory Amortizations  
Renewable Energy Standard Costs  
Renewable Energy Standard AAO –Regulatory  
Asset / Liability Amortizations  
Solar Rebates Regulatory Asset Balance Established  
in Case No. ER-2014-0258  
Solar Rebates Regulatory Asset Balance  
Established in Case No. ER-2016-0179  
Over / Under Collection of Solar Rebates  
Noranda Lost Revenue Deferral and Amortization  
Callaway Life Extension Costs and Regulatory Asset  
Amortization  
Nuclear Safety Study Costs Amortization  
Netting of Regulatory Asset and Liability Amortizations  
in Case No. ER-2014-0258  
Missouri Efficiency Investment Act Costs  
Electric Vehicle Charging Stations

**CASE NO.**

**ER-2016-0179**

Type of Testimony Filed: Direct and Rebuttal

**James R. Dittmer**  
Utilitech, Inc. - Senior Consultant

B.S., Business Administration (Accounting)  
University of Missouri - Columbia (1975)

Certified Public Accountant Examination (1980)

**GENERAL**

Professional experience has consisted exclusively of consultation in technical utility rate matters. For the past thirty-nine years, Mr. Dittmer has been representing clients intervening in utility rate applications before various federal and state regulatory agencies. In representing those clients, Mr. Dittmer has performed revenue requirement studies for electric, gas, water and sewer utilities and has testified as an expert witness on a variety of rate issues.

In addition to his work in utility rate applications, Mr. Dittmer has had extensive work in power supply studies, financial studies and projected cost of service studies for electric utility operating systems. Such studies were performed in conjunction with evaluations of alternative power supplier and/or power supply arrangements for large governmental or municipal loads.

Mr. Dittmer has served as a member of a Department of Energy project team organized to study alternative natural gas purchase arrangements, transportation arrangements, as well as benefits of conservation and peak shaving. He has been engaged in municipal utility acquisitions of water and sewer systems which were formerly publicly owned. Additionally, Mr. Dittmer has experience in establishing and maintaining computerized utility bill audit programs and utility data management systems.

As a consultant Mr. Dittmer has presented testimony to various regulatory agencies in Alaska, Arizona, Colorado, Florida, Hawaii, Indiana, Kansas, Maine, Michigan, Mississippi, Missouri, Nevada, New Mexico, New York, Ohio, Oklahoma, Oregon, Texas, Washington, West Virginia, as well as the Federal Energy Regulatory Commission. Mr. Dittmer has testified on a multitude of complex revenue requirement and cost of service issues, including fuel cost recovery, plant phase-in plans, income tax accounting, cash working capital and financial condition. His responsibilities have often included full case responsibility for overall revenue requirements, including all underlying accounting issues.

Prior to working as a consultant, Mr. Dittmer worked for four years as a Staff Auditor for the Missouri Public Service Commission. At the time of his resignation, Mr. Dittmer was Accounting Manager for the Kansas City Office of the Missouri PSC. In that capacity he supervised work of other accounting professionals and was responsible for coordinating Staff rate filings for all utility applications in the western third of the state. Additionally, Mr. Dittmer played an active part in the formulation and implementation of Accounting Staff policies.

## **WORK HISTORY**

9/79 – Present **Senior Consultant** - Utilitech, Inc. (and predecessor corporation -- Dittmer, Brosch and Associates, Inc.)

Evaluate requested rate increases by investor owned public utilities. Primary objective of the evaluation is to propose a proper rate increase which will allow utility companies to collect sufficient revenues to cover allowable expenses and give a reasonable rate of return to their investors. Formal intervention by filing testimony and exhibits before various state administrative agencies. Continuing utility bill audits and monitoring of several states' regulatory affairs affecting supply, demand and cost of energy. Performed computerized projected cost of service studies and computerized utility bill audits.

3/78 - 9/79 **Accounting Manager** - Missouri Public Service Commission

Delegated work to seven rate accountants. Supervised all audits performed in western third of the state of Missouri. Played an active part in the formulation and implementation of accounting staff policies.

8/75 - 3/78 **Auditor** - Missouri Public Service Commission

Involved in rate case, fuel and purchase power adjustment clause audits.

## **OTHER QUALIFICATIONS**

Bachelor of Science in Business Administration  
Accounting Major (1975)  
University of Missouri-Columbia

Member - American Institute of Certified Public Accountants  
- Beta Alpha Psi, professional accounting scholastic fraternity

Instructor - INFOCAST Ratemaking Course  
- Arizona Staff Training Program

**Summary of Testimonies Filed by James R. Dittmer**

<u>Utility</u>	<u>Jurisdiction</u>	<u>Agency</u>	<u>Docket/Case Number</u>	<u>Represented</u>	<u>Addressed</u>
Missouri Public Service Company	Missouri	PSC	ER-78-29 ER-79-59 ER-79-60	Staff	Operating Income, Rate Base
Mobile Radio Communications	Missouri	PSC	18,764	Staff	Operating Income, Rate Base
Raytown Water Company	Missouri	PSC	WR-78-4	Staff	Operating Income, Rate Base
Rich Hill-Hume Gas Co.	Missouri	PSC	GR-77-17	Staff	Operating Income, Rate Base
Hickory Hills Service	Missouri	PSC	18,091	Staff	Operating Income, Rate Base
Empire District Electric Company	Missouri	PSC	18,713	Staff	Operating Income, Rate Base
St. Louis County Sewer	Missouri	PSC	18,535	Staff	Operating Income, Rate Base
Martigney Creek Sewer	Missouri	PSC	18,732	Staff	Operating Income, Rate Base
Kansas City Power & Light Company	Missouri	PSC	18,433	Staff	Operating Income, Rate Base
Dayton Power & Light Company	Ohio	PSC	ER-78-252 79-510-EL-AIR	Federal Executive Agencies (FEA)	Operating Income, Rate Base
Indiana and Michigan Electric Company	Michigan	PSC	U-614B	Michigan Industries	Operating Income, Rate Base
Gas Service Company	Missouri	PSC	GR-80-173	FEA	Rate Design
Upper Peninsula Power Co	Michigan	PSC	U-6456	University	Operating Income, Rate Base
Florida Power Corporation	Florida	PSC	8000119-EU	FEA	Operating Income, Rate Base
Kansas City Power & Light Company	Missouri	PSC	ER-81-41	FEA	Operating Income, Rate Base
Dayton Power & Light Company	Ohio	PSC	80-687-EL-AIR	FEA	Operating Income, Rate Base
Upper Peninsula Power Co.	Michigan	PSC	U-6785	University	Operating Income, Rate Base
Florida Power & Light Company	Florida	PSC	810002-EU	Public Counsel	Operating Income, Rate Base
Missouri Cities Water Co.	Missouri	PSC	WR-81-280	Cities	Operating Income, Rate Base
Dayton Power & Light Company	Ohio	PSC	81-21-EL-AIR	FEA	Operating Income, Rate Base
Gulf Power Company	Florida	PSC	810136-EU	Public Counsel	Operating Income, Rate Base
Kansas City Power & Light Company	Missouri	PSC	82-66	FEA	Operating Income, Rate Base

cont'd Summary of Testimonies  
 Filed by James R. Dittmer

<u>Utility</u>	<u>Jurisdiction</u>	<u>Agency</u>	<u>Docket/Case Number</u>	<u>Represented</u>	<u>Addressed</u>
Generic Hearing on Oil Backout Project Recovery Clause	Florida	PSC	820257-EU	Public Counsel	Accelerated recovery of transmission facilities
Florida Power & Light Company	Florida	PSC	820155-EU	Public Counsel	Operating Income, Rate Base
Dayton Power & Light Company	Ohio	PSC	81-1256-EL-AIR	FEA	Operating Income, Rate Base
Kansas City Power & Light Company	Missouri	PSC	ER-83-49	FEA	Operating Income, Rate Base
Missouri Cities Water Co.	Missouri	PSC	ER-85-128 WR-82-14	Citites	Operating Income, Rate Base
Dayton Power & Light Company	Ohio	PSC	81-517-EL-AIR	FEA	Operating Income, Rate Base
Ohio Power Company		FERC	ER-82-553-000	Municipalities	Operating Income, Rate Base
Generic Hearing on Fuel Adj. Recovery Clause	Florida	PSC	830001-EU	Public Counsel	Fuel Cost recovery
Arkansas Power & Light Company	Missouri	PSC	ER-83-206	Staff	Operating Income, Rate Base
Palm Coast Water Utilities	Florida	PSC	840092-WS	Public Counsel	Operating Income, Rate Base
Northern Indiana Public Service Company	Indiana	PSC	38045	Utility Consumer Counselor	Operating Income, Rate Base
Consumers Power Company	Michigan	PSC	U-8681	Industrials	Operating Income, Rate Base
Mississippi Power & Light Company	Mississippi	PSC	U-4620	Staff	Operating Income, Rate Base
Arizona Public Service Company	Arizona	PSC	U-1345-85-367 U-1345-88-033	Staff	Operating Income, Rate Base
Tucson Electric Power Company	Arizona	PSC	U-1933-88-090	RUCO	Proper fuel, purchase power recovery
Tucson Electric Power Company	Arizona	PSC	U-1933-88-280	RUCO	Proper fuel, purchase power recovery
West Virginia-American Water Company	West Virginia	PSC	88-143-W-42T	Staff	Operating Income, Rate Base
St. George Island Utility Co., Ltd.	Florida	PSC	871177-WU	Public Counsel	Operating Income, Rate Base
Florida Public Utilities	Florida	PSC	880558-EI	Public Counsel	Operating Income, Rate Base
Florida Public Utilities	Florida	PSC	881056-EI	Public Counsel	Operating Income, Rate Base
Indiana and Michigan Power Company	Indiana	PSC	38728	Utility Consumer Counselor	Operating Income, Rate Base
Indiana and Michigan Power Company	Indiana	PSC	39314	Utility Consumer Counselor	Operating Income, Rate Base

cont'd Summary of Testimonies  
 Filed by James R. Dittmer

<u>Utility</u>	<u>Jurisdiction</u>	<u>Agency</u>	<u>Docket/Case Number</u>	<u>Represented</u>	<u>Addressed</u>
Puget Sound Power & Light	Washington	PUTC	U-3892688-T	Public Counsel	Operating Income, Rate Base
Utilicorp United d.b.a. Missouri Public Service	Missouri	PSC	ER-90-100	Staff	Operating Income, Rate Base
United Cities Gas	Kansas	PSC	176-717-U	CURB	Operating Income, Rate Base, Rate Design
Arizona Public Service Company	Arizona	PSC	U-1345-90-007	Staff	Operating Income, Rate Base
Arizona Public Service Company / PacifiCorp	Arizona	PSC	U-1345-90-269	Staff	Operating Income, Rate Base
Southern Union Gas Co.	Arizona	PSC	U-1345-90-248	RUCO	Mergers
Gas Company of New Mexico	New Mexico	PSC	E-1032-92-248 2307	Dept. of Energy (DOE)	Operating Income, Rate Base
Citizens Utility Co. - Kauai Electric Division	Hawaii	PUC	7003	Consumer Advocate	Operating Income, Rate Base
System Energy Resources Inc.	FERC	FERC	ER-90-16-000	Mississippi Public Service	Lead lag study
Montana Power Company	FERC	FERC	EL-90-10-000	CMEP Coop	Operating Income, Rate Base
Public Service Company of Colorado	Colorado	PUC	915-091EG	DOE	Operating Income, Rate Base
Utilicorp United, Inc. d.b.a. Missouri Public Service	Missouri	PSC	ER-93-37	Staff	Operating Income, Rate Base
Entergy Corporation/Gulf States Utilities Co.	Texas	OPC	11292	Public Counsel	Merger filing
Citizens Utilities NAGD	Arizona	ACC	E-1032-93-193	Staff	Rate Base
Washington Natural Gas	Washington	WUTC	AG-920840	Public Counsel	Materials & Supplies, Cash Working Capital
Indiana Michigan Power Company	Indiana	IURC	39314	Utility Consumer Counselor	Expenses, Fuel Inventory
KPL Gas Service	Missouri	MPSC	GR93-240	Public Counsel	Operating Income, Rate Base
Southwest Gas Corporation Southern Arizona Division	Arizona	ACC	U-1551-93-222	RUCO	Operating Income, Rate Base
Washington Natural Gas	Washington	WUTC	UG-931405	Public Counsel	Operating Income, Rate Base
Washington Natural Gas	Washington	WUTC	AG-931405	Public Counsel	Royalty imputation
Consolidated Edison	New York	NYPSC	94-E-0334	NYPA	Multi-year rate plan
Kansas Pipeline	Kansas	KCC	192-506-U	Overland Park, Kansas	Gas Contracts

cont'd Summary of Testimonies  
 Filed by James R. Dittmer

<u>Utility</u>	<u>Jurisdiction</u>	<u>Agency</u>	<u>Docket/Case Number</u>	<u>Represented</u>	<u>Addressed</u>
Southwest Gas Corporation	Nevada	PSC	95-12015 and 95-12016	Consumer Advocate	Operating Income
UtiliCorp United, Peoples Natural Gas Division	Nebraska	Muni. Board	N/A	Rate Area I	Operating Income, Rate Base
Citizens Utilities Arizona Electric Division	Arizona	ACC	E-1032-95-433	RUCO	Operating Income, Rate Base
Tucson Electric Power Co.	Arizona	ACC	U-1933-97-176	ACC Staff	Affiliate interest rules
Southwest Gas Corporation	Arizona	ACC	U-1551-96-596	ACC Staff	Operating Income, Rate Base
Citizens Utilities Company	Arizona	ACC	E-1032-94-139	RUCO	AR-13 AFUDC Accounting
Public Service Company of New Mexico	New Mexico	NM – PRC	Case No. 2761	Albuquerque, New Mexico	Operating Income, Rate Base
Natural Gas Processing	New Mexico	NM – PRC	Case No. 2874	Las Vegas, New Mexico	Operating Income, Rate Base
Kansas City Power & Light	Kansas	KCC	97-WSRE-767-MER	Kansas municipals	Conditions for merger with Western Resources
Central Maine Power	Maine	MPUC	Docket No. 97-580	Public Counsel	Various Revenue Requirements
Nevada Power Company	Nevada	PSCN	Docket No. 97-7030	Consumer Advocate	Deferred fuel/ purchased power recovery
Nevada Power Company	Nevada	PSCN	Docket No. 98-7035	Consumer Advocate	Deferred fuel/purchased power recovery
Nevada Power Company	Nevada	PSCN	Docket No. 99-7035	Consumer Advocate	Deferred fuel/purchased power recovery
Oklahoma Natural Gas	Oklahoma	OCC	Cause No. 980000683	Okla. AG	Operating Income, Rate base
St. Louis County Water Co	Missouri	MPSC	WR-2000-844	Public Counsel	Cost Allocation Manual/ other rep'ting req'ts
Western Resources	Kansas	KCC	01-WSRE-436-RTS	Kansas Ind'l Consumer	Operating Income, Rate Base
Public Service Company of New Mexico	New Mexico	NM -- PRC	Case No. 3137	City of Albuquerque, NM	Conditions for approval of holding company status
Northern Indiana Public Service Company	Indiana	IURC	Cause 41746	Office of Util. Cons. Counsel	Various revenue requirement
UtiliCorp United d/b/a Missouri Public Service	Missouri	MPSC	ER-2001-672	MO Public Counsel	Corporate Overhead Costs
Mississippi Power Co.	Mississippi	MPSC	01-UN-0548	Gulf Coast Gaming Asso.	Various revenue requirements
Western Resource	Kansas	KCC	01-WSRE-949-GIE	Kansas Ind'l Consumers	Restructuring requirements
Kansas Gas Service	Kansas	KCC	03-KGSG-602-RTS	Kansas Energy Group	Operating Income/Rate Base



cont'd Summary of Testimonies  
 Filed by James R. Dittmer

<u>Utility</u>	<u>Jurisdiction</u>	<u>Agency</u>	<u>Docket/Case Number</u>	<u>Represented</u>	<u>Addressed</u>
Chugach Electric Coop	Alaska	RCA	U-01-108	Homer Elec. Coop	Expenses, TIER coverage
Aquila	Iowa	IUB	RPU-0205	Office of Cons. Adv.	Corporate overhead costs
Aquila	Missouri	MPSC	ER-2004-0034	Public Counsel	Corporate overhead & severance costs
Ameren-UE	Missouri	MPSC	EC-2002-1	Pubic Counsel	Joint Dispatch Agree't
Arizona Public Service	Arizona	ACC	E-10345A-03-0437	Staff	Operating Inc./Rate Base
Kansas Gas Service	Kansas	KCC	03-KGSG-602-RTS	KS Indust'l Consumers	Operating Income/Rate Base
Portland General Electric/Oregon Electric	Oregon	OPUC	UM-1121	CUB	Leveraged buyout application
PacifiCorp/MidAmerican Merger	Washington/ Oregon	WUTC/ OPUC	UE-05-1090 UM 1209	Public Counsel/CU B	Merger
PacifiCorp Electric	Washington	WUTC	UE-032065	Public Counsel	Operating Income/Rate Base
Avista Electric & Gas	Washington	WUTC	UE-050482 UG-050483	Public Counsel	Operating Income/Rate Base
Aquila – Kansas Electric	Kansas	KCC	04-AQLE-1065-RTS	KS Indust'l Consumers	Operating Income/Rate Base
Westar Energy	Kansas	KCC	05-WSEE-981-RTS	KS Indust'l Consumers	Operating Income/Rate Base
Kansas City Power & Light Company	Missouri	MPSC	ER-2006-0314	DOE-NSSA	Operating income
Arizona Public Service Company	Arizona	ACC	E-01345A-05-0816	Staff	Operating Income/Rate Base
Nevada Power Company	Nevada	PUCN	06-11022	Attorney Gen'l- BCP	Operating Income/Rate Base
Kansas City Power & Light Company	Missouri	MPSC	ER-2007-0291	DOE-NSSA	Operating Income
Great Plains Energy/ KCP&L/Aquila, Inc.	Missouri	MPSC	EM-2007-0374	Public Counsel	Detriments stemming from proposed merger
Public Service Company of New Mexico	New Mexico	NM PRC	07-0007-UT	Albuquerque & ABCWUA	Operating income and rate base
Westar Energy	Kansas	KCC	08-WSEE-309-PRE	KS Indust'l Consumers	Wind farm feasibility/Pre-approval Conditions
Sierra Pacific Power Company	Nevada	PUCN	07-12001	Attorney Gen'l – BCP	Operating Income/Rate Base

cont'd Summary of Testimonies  
 Filed by James R. Dittmer

<u>Utility</u>	<u>Jurisdiction</u>	<u>Agency</u>	<u>Docket/Case Number</u>	<u>Represented</u>	<u>Addressed</u>
Public Service Company of New Mexico	New Mexico	NM	08-00092-UT	ABCWUA	Emergency FPPCAC
Nevada Power Company	Nevada	PRC			
	Kansas	PUCN	08-12002	Attorney	Operating Income/Rate Base
Westar Energy		KCC	08-WSEE-1041-RTS	Gen'l- BCP KS Indust'l	
Westar Energy	Kansas	KCC	09-WSEE-741-GIE	Consumers	Operating Income/Rate Base
Westar Energy	Kansas	KCC	09-WSEE-925-RTS	KS Indust'l Consumers	
	Washington				Divisional rate consolidation
Puget Sound Energy, Inc		WUTC	UE-090704	Public	
	Hawaii		UG-090705	Counsel	Abbreviated true-up rate
Kauai Island Utility Coop		HPUC	2009-0050	Consumer Advocate	Operating Income/Rate Base
Atmos Energy Corporation	Missouri	MPSC	GR-2010-192	Staff	Operating Income/Rate Base
Nevada Power Company	Nevada	PUCN	01-02009	Attorney	
	Nevada	PUCN	10-06001	Gen'l – BCP Attorney	Deferral accounting – AMI savings
Sierra Pacific Power Company				Gen'l – BCP	Operating Income/Rate Base
CenterPoint Energy Resources	Texas	RRC of Texas	GUD No. 10038	Municipal Intervenors	Operating Income
Public Service Company of New Mexico	New Mexico	NM	10-00086-UT	Industrial Intervenors	Support comprehensive rate settlement
Young Brothers, Limited	Hawaii	HPUC	2010-0171	Consumer Advocate	Operating Expenses/Rate Base
Nevada Power Company	Nevada	PUCN	11-06006	Attorney	Operating income/Rate Base
				Gen'l – BCP	
Mid-American Pipeline Company	Kansas	KCC	12-MDAP-068-RTS	Coffeyville Resources	Operating Expenses/Rate Base
Westar Energy	Kansas	KCC	12-WSEE-112-RTS	Industrial Intervenors	Operating Expenses/Rate Base
Avista Corp	Washington	WUTC	UE-120436 <i>et al.</i> ,	Public Counsel & ICNU	Operating Expenses/Rate Base/Attrition
PacifiCorp	Washington	WUTC	UE-130043	Public Counsel	Operating Income & Regulatory Lag
Sierra Pacific Power Company	Nevada	PUCN	13-06002 <i>et al.</i> ,	Attorney General – BCP	Operating Income/Rate Base
Puget Sound Energy	Washington	WUTC	UE-121697 <i>et al.</i> ,	Public Counsel	Decoupling, Formula Ratemaking, Expedited Rate Filings
Puget Sound Energy	Washington	WUTC	UE-132027	Public Counsel	Gain on Sale Rate Proposal

cont'd Summary of Testimonies  
 Filed by James R. Dittmer

<u>Utility</u>	<u>Jurisdiction</u>	<u>Agency</u>	<u>Docket/Case Number</u>	<u>Represented</u>	<u>Addressed</u>
Avista Corp	Washington	WUTC	UE-140188 & UG-140189	Public Counsel	Operating Expenses/Rate Base/Attrition
Public Service Company of New Mexico	New Mexico	NMP RC	13-00390-UT	Industrial Intervenors	Prod Plt.Abandonment, CNN, Stranded Costs
Nevada Power Company	Nevada	PUCN	14-05004	Attorney Gen'l – BCP	Operating income/Rate Base
Ameren Missouri	Missouri	MPSC	ER-2014-0258	Consumers Council	Deferral Accounting
Public Service Company of New Mexico	New Mexico	NMP RC	15-00261-UT	ABC Water Authority	Operating Income/Rate Base
Southwestern Public Service Company	Texas	PUCT	43695	AXM Municipalities	Operating income/Rate Base
Sierra Pacific Power Company	Nevada	PUCN 16-06003		Attorney Gen.1 – BCP	Operating income/Rate Base
El Paso Electric Company	New Mexico	NM PRC	15-00127-UT	Dona Ana County	Operating income/Rate Base
Entergy Services, Inc.	Texas	FERC	EI01-88-015	PUC of Texas	Intra-system billing dispute
Public Service Company of New Mexico	New Mexico	NMP RC	16-0002076-UT	ABC Water Authority	Operating Income/Rate Base
Young Brothers Limited	Hawaii	HPUC	2016-0014	Consumer Advocate	Op. Income/Rate Base & Parent/Service Co. Cost
Nevada Power Company	Nevada	PUCN	17-06003	Attorney Gen'l – BCP	Operating income/Rate Base

## **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:**

<b><u>Company Name</u></b>	<b><u>Case No.</u></b>	<b><u>Issue</u></b>
Spire Missouri (Laclede Gas & Missouri Gas Energy)	GR-2017-0215 GR-2017-0216	Co-Lead Auditor  Insulation Financing, EnergyWise Revenue/Rate Base, Gas Safety AAO Overcollection, Natural Gas/Propane Inventory, MGE Rate base Offset, Income Taxes, ADIT, Surveillance Reporting, Uniform Expense, AMR Devices  Filed Direct, Rebuttal, Surrebuttal  Testified on FIN 48 as part of ADIT, Surveillance Reporting, AMR Devices, 2017 TCJA Tax Reform effect on current and excess deferred taxes
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

<u>Company Name</u>	<u>Case No.</u>	<u>Issue</u>
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
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

<u>Company Name</u>	<u>Case No.</u>	<u>Issue</u>
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
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

<u>Company Name</u>	<u>Case No.</u>	<u>Issue</u>
Missouri American	SO-2012-0091	Asset Purchased Case; Missouri American Acquisition of Meramec Sewer Co; Rate Base Determination
House Springs Sewer Co.	SR-2011-0274	Revenues, Billing Supplies Expense, Bank Fees, Dues & Donations, Outside Services, Miscellaneous Expense, Rent Expense, Postage Expense, PSC Assessment, Rate Case Expense, Secretary of State Fees, EMS Accounting Schedules
Missouri American	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



<u>Company Name</u>	<u>Case No.</u>	<u>Issue</u>
KMB Utility Corporation	WR-2010-0345 & SR-2010-0346	Revenues, Late Fees, Electric Bills, Lost Water Adjustment, Uncollectibles, Master meter reads Filed Staff Recommendation
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

**Brad J. Fortson**

**Education and Employment Background**

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

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

Prior to first joining the Commission, I worked in various accounting positions within four state agencies of the State of Missouri. I was employed as an Account Clerk II for the Inmate Finance Section of the Missouri Department of Corrections; as an Account Clerk II for the Accounts Payable Section of the Missouri Department of Health and Senior Services; as a Contributions Specialist for the Employer Accounts Section of the Missouri Department of Labor and Industrial Relations; and as an Accountant I for the Payroll Section of the Missouri Office of Administration. From April 1 through July 31, 2015, I worked for the Missouri Office of Public Counsel before joining the Commission once again.

**Brad J. Fortson**

**Case Participation History**

Case Number	Company	Issue	Exhibit
HT-2013-0456	KCP&L Greater Missouri Operations Company	Quarterly Cost Adjustment	Staff Memorandum
HR-2014-0066	Veolia Energy Kansas City	Revenue by Class and Rate Design	Staff Report
HR-2014-0066	Veolia Energy Kansas City	Recommendation of tariff approval	Staff Memorandum
GR-2014-0086	Summit Natural Gas of Missouri, Inc.	Large Volume Service Revenue	Staff Report
HT-2014-0286	KCP&L Greater Missouri Operations Company	Quarterly Cost Adjustment	Staff Memorandum
ER-2015-0132	Union Electric Company d/b/a Ameren Missouri	Recommendation of tariff approval	Staff Memorandum
ER-2014-0258	Union Electric Company d/b/a Ameren Missouri	Revenue by Class and Rate Design	Staff Report
ER-2014-0258	Union Electric Company d/b/a Ameren Missouri	Revenue by Class and Rate Design	Rebuttal & Surrebuttal
ER-2014-0351	The Empire District Electric Company	Revenue by Class and Rate Design	Staff Report
ER-2014-0351	The Empire District Electric Company	Revenue by Class and Rate Design	Rebuttal
EO-2015-0240	Kansas City Power & Light Company	Custom Program Incentive Level	Direct Testimony
EO-2015-0241	KCP&L Greater Missouri Operations Company	Custom Program Incentive Level	Direct Testimony
ET-2016-0145	Kansas City Power & Light Company	Recommendation of tariff approval	Staff Memorandum
ET-2016-0146	KCP&L Greater Missouri Operations Company	Recommendation of tariff approval	Staff Memorandum
ET-2016-0152	Union Electric Company d/b/a Ameren Missouri	Recommendation of tariff approval	Staff Memorandum
EO-2015-0240	Kansas City Power & Light Company	Recommendation of tariff approval	Staff Memorandum
EO-2015-0241	KCP&L Greater Missouri Operations Company	Recommendation of tariff approval	Staff Memorandum
ER-2016-0023	The Empire District Electric Company	DSM Programs and MEEIA Filings	Staff Report
ER-2016-0023	The Empire District Electric Company	DSM Programs and MEEIA Filings	Rebuttal & Surrebuttal
ET-2016-0268	Kansas City Power & Light Company	Recommendation of tariff approval	Staff Memorandum
ET-2016-0269	KCP&L Greater Missouri Operations Company	Recommendation of tariff approval	Staff Memorandum
JE-2016-0344	Kansas City Power & Light Company	Recommendation of tariff approval	Staff Memorandum
EM-2016-0213	The Empire District Electric Company (merger case)	DSM Programs and MEEIA Filings	Rebuttal & Surrebuttal
JE-2017-0043	Kansas City Power & Light Company	Recommendation of tariff approval	Staff Memorandum
JE-2017-0044	KCP&L Greater Missouri Operations Company	Recommendation of tariff approval	Staff Memorandum
JG-2017-0038	Missouri Gas Energy (Laclede)	Recommendation of tariff approval	Staff Memorandum
ER-2016-0156	KCP&L Greater Missouri Operations Company	MEEIA summary and LED street lighting	Staff Report
EO-2016-0183	Kansas City Power & Light Company	MEEIA prudence review	Staff Report
EO-2016-0223	The Empire District Electric Company	Triennial compliance filing	Staff Report
ER-2016-0285	Kansas City Power & Light Company	LED street lighting	Staff Report
ER-2016-0179	Union Electric Company d/b/a Ameren Missouri	LED street lighting	Staff Report
ER-2016-0285	Kansas City Power & Light Company	Response to Commissioner questions	Staff Report
ER-2017-0149	Union Electric Company d/b/a Ameren Missouri	Recommendation of tariff approval	Staff Memorandum
ER-2016-0179	Union Electric Company d/b/a Ameren Missouri	Response to Commissioner questions	Staff Report
ER-2017-0166	KCP&L Greater Missouri Operations Company	Recommendation of tariff approval	Staff Memorandum
ER-2017-0167	Kansas City Power & Light Company	Recommendation of tariff approval	Staff Memorandum
EO-2015-0240	Kansas City Power & Light Company	TRM and Program Incentive Range Changes	Staff Memorandum
EO-2015-0241	KCP&L Greater Missouri Operations Company	TRM and Program Incentive Range Changes	Staff Memorandum
EO-2015-0240	Kansas City Power & Light Company	Recommendation of tariff approval	Staff Memorandum
EO-2015-0241	KCP&L Greater Missouri Operations Company	Recommendation of tariff approval	Staff Memorandum
EO-2015-0055	Union Electric Company d/b/a Ameren Missouri	Recommendation of tariff approval	Staff Memorandum
EO-2017-0209	Kansas City Power & Light Company	MEEIA prudence review	Staff Report
EO-2017-0210	KCP&L Greater Missouri Operations Company	MEEIA prudence review	Staff Report
EO-2015-0240	Kansas City Power & Light Company	Recommendation of tariff approval	Staff Memorandum
EO-2015-0241	KCP&L Greater Missouri Operations Company	Recommendation of tariff approval	Staff Memorandum
ER-2017-0316	Kansas City Power & Light Company	Recommendation of tariff approval	Staff Memorandum
ER-2017-0317	KCP&L Greater Missouri Operations Company	Recommendation of tariff approval	Staff Memorandum
ER-2018-0144	Union Electric Company d/b/a Ameren Missouri	Recommendation of tariff approval	Staff Memorandum
ER-2018-0152	Kansas City Power & Light Company	Recommendation of tariff approval	Staff Memorandum
ER-2018-0153	KCP&L Greater Missouri Operations Company	Recommendation of tariff approval	Staff Memorandum
EO-2015-0055	Union Electric Company d/b/a Ameren Missouri	Flex pay pilot program	Direct Testimony

**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.

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 Participation**

Company	Case No.	Issue
Ameren/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

**Cont'd Jason Kunst, CPA**

Company	Case No.	Issue
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
Spire, Inc.	GR-2017-0215 GR-2017-0216	Formal Rate Case: Forest Park Property Sale, Rents and Leases, Outside Services, Amortization Expense, NewBlue Software, Credit Card Transaction Fees, Rebranding Costs

## **Stephen B. Moilanen, 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 January 2017.

I am a graduate of Michigan Technological University where I earned the degree of Bachelor of Science in Civil Engineering. I graduated with high honors (Magna Cum Laude). In addition, I am licensed as a Professional Engineer in Missouri.

Prior to working for the Commission, I was employed by Barr Engineering Company between 2011 and 2016 as a Water Resources Specialist. My task work included environmental regulatory reporting, surface water investigations, wastewater treatment design, wastewater treatment operation and maintenance development, construction observation, quality control/assurance coordination, hydraulics/hydrology modeling, drilling, soils testing and investigation, and cost estimating. Prior to 2011, I was also employed by Bechtel Corporation as a Civil Field Intern, the Michigan Department of Transportation as a Mobility Intern, and Soils and Materials Engineers, Inc., as a Construction Materials Technician.

I have also provided testimony in Case Nos. WR-2017-0259 and WR-2017-0343. Other cases I have been assigned to or that I have participated in are listed below.

<b>Case Number</b>	<b>Company</b>
SA-2018-0223	Missouri American Water Company
WA-2018-0222	Missouri American Water Company
WM-2018-0117	Confluence Rivers Utility Operating Company
WM-2018-0116	Confluence Rivers Utility Operating Company
WM-2018-0104	Missouri American Water Company
SA-2018-0068	Missouri American Water Company
EO-2018-0062	Kansas City Power and Light Company
EO-2018-0051	Union Electric Company-Ameren Missouri
WM-2018-0023	Liberty Utilities LLC
SA-2018-0019	Missouri American Water Company
GR-2018-0013	Liberty Utilities Corporation
WR-2017-0343	Gascony Water Company
WR-2017-0285	Missouri American Water Company
WA-2017-0278	Missouri American Water Company
WR-2017-0259	Indian Hills Utility Operating Company
GR-2017-0216	Missouri Gas Energy
GR-2017-0215	Laclede Gas Company
WR-2017-0206	TUK LLC

## **DAVID MURRAY, CFA**

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

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

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

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

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, CFA**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
11/21/2017	GR-2017-0215 & GR-2017-0216	Spire Missouri Inc. (LAC and MGE Divisions)	Surrebuttal	Rate of Return Capital Structure
10/17/2017	GR-2017-0215 & GR-2017-0216	Spire Missouri Inc. (LAC and MGE Divisions)	Rebuttal	Rate of Return Capital Structure
9/8/2017	GR-2017-0215 & GR-2017-0216	Spire Missouri Inc. (LAC and MGE Divisions)	Cost of Service Report	Rate of Return Capital Structure
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



**CASE PROCEEDING PARTICIPATION**

**DAVID MURRAY, CFA**

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

**CASE PROCEEDING PARTICIPATION**

**DAVID MURRAY, CFA**

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

**CASE PROCEEDING PARTICIPATION**

**DAVID MURRAY, CFA**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
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
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

**CASE PROCEEDING PARTICIPATION**

**DAVID MURRAY, CFA**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
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
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

**CASE PROCEEDING PARTICIPATION**

**DAVID MURRAY, CFA**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
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
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

**CASE PROCEEDING PARTICIPATION**

**DAVID MURRAY, CFA**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
01/06/2004	GR-2004-0072	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/19/2003	ST-2003-0562	Osage Water Company	Direct	Rate of Return Capital Structure
12/19/2003	WT-2003-0563	Osage Water Company	Direct	Rate of Return Capital Structure
12/09/2003	ER-2004-0034	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/09/2003	HR-2004-0024	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/05/2003	WC-2004-0168	Missouri-American Water Co	Surrebuttal	Rate of Return Capital Structure
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

**CASE PROCEEDING PARTICIPATION**

**DAVID MURRAY, CFA**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
01/08/2002	ER-2001-672	UtiliCorp United Inc. dba Missouri Public Service	Rebuttal	Rate of Return Capital Structure
01/08/2002	EC-2002-265	UtiliCorp United Inc. dba Missouri Public Service	Rebuttal	Rate of Return Capital Structure
12/06/2001	ER-2001-672	UtiliCorp United Inc. dba Missouri Public Service	Direct	Rate of Return Capital Structure
12/06/2001	EC-2002-265	UtiliCorp United Inc. dba Missouri Public Service	Direct	Rate of Return Capital Structure
05/22/2001	GR-2001-292	Missouri Gas Energy, A Division of Southern Union Company	Rebuttal	Rate of Return Capital Structure
04/19/2001	GR-2001-292	Missouri Gas Energy, A Division of Southern Union Company	Direct	Rate of Return Capital Structure
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

## Education and Background

### Jose R. Perez

I serve Missouri's Public Service Commission as a Regulatory Economist I in the Tariff and Rate Design Unit within the Operational Analysis Department. I joined the Public Service Commission in June 2017.

I received my Bachelor of Science Degree in Economics with a minor in Philosophy from Illinois State University in May 2010. I also received a Master of Arts in Economics from Roosevelt University in August 2016. Prior to joining the Missouri Public Service Commission, I worked in higher education administration for Loyola University Chicago and as a graduate assistant at Roosevelt University and Northern Illinois University.

I am currently sponsoring a section regarding weather normalization in the Staff's Cost of Service Report in the Liberty Utilities' Case No. GR-2018-0013.

### Case Participation

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

Case/Tracking Number	Company Name - Issue
EC-2018-0033	Gehrs, Jr., Complainant vs. The Empire District Electric Company, Respondent
GR-2018-0013	Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities'



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

**cont'd Joseph P. Roling**

**cont'd Regulatory Training while at PSC:**

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

11-17-17 MISO 101 Overview for MPSC

02-06-18 One Size Does Not Fit All – Complexities, Use Case, Trends in Energy Storage

02-13-18 Clean Energy States Alliance-State of the US Energy Storage Industry 2017 Year om Review

**Previous filed Testimony of Joseph P. Roling**

<b>Case No.</b>	<b>Company</b>	<b>Type of Filing</b>	<b>Issue</b>
EC-2018-0097	Ameren Missouri	Tariff Investigation Report	Customer Complaint
GC-2017-0348	Spire Missouri, Inc., d/b/a Spire (Laclede Gas Company and Missouri Gas Energy)	Tariff Investigation Report	Customer Complaint
GR-2017-0215 and GR-2017-0216	Spire Missouri, Inc., d/b/a Spire (Laclede Gas Company and Missouri Gas Energy)	Cost of Service Report	Revenues
ER-2016-0179	Ameren Missouri	Cost of Service / Revenue Requirement Report	Revenues

# **Asad A. Shakoor**

## **Utility Regulatory Auditor I**

### **Educational Background and Experience**

I graduated from Lindenwood University – Saint Charles with a Bachelor of Arts in Accounting in May 2017.

I am currently employed as a Utility Regulatory Auditor I with the St. Louis Unit, Auditing Department, Commission Staff Division of the Missouri Public Service Commission (Commission). I joined the Commission in September, 2017. As a Utility Regulatory Auditor I am responsible, in part, for assisting with the audit and examination of the books and records of utility companies operating within the State of Missouri and sponsoring testimony as an expert witness in Commission proceedings.

Prior to joining the Commission, I was employed as a Staff Accountant for a nonprofit organization called Connections to Success. My role as a Staff Accountant primarily consisted of maintaining payroll records and preparing for the annual audit conducted by external auditors.

### **CASE PROCEEDING PARTICIPATION**

<b>Year</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Issues</b>
2018	GR-2018-0013	Liberty Utilities	<ul style="list-style-type: none"><li>○ Payroll Expense</li><li>○ Payroll Taxes</li><li>○ Employee Benefits</li><li>○ Employee Relocation Cost</li></ul>

## **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, conducting weather normalization, analyzing revenues and cost of services, and developing rate designs.

## List of Previous Testimony Filed

### Seoung Joun Won

<b>Case/File Number</b>	<b>Company</b>	<b>Issue</b>
ER-2010-0355	Kansas City Power & Light Co.	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**

<b>Case/File Number</b>	<b>Company</b>	<b>Issue</b>
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
GR-2017-0215	Laclede Gas Co. Spire Missouri, Inc	Weather Variables
GR-2017-0216	Missouri Gas Energy (Laclede) Spire Missouri, Inc	Weather Variables

cont'd List of Previous Testimony Filed

**Seoung Joun Won**

**Work Related Publication**

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