

MISSOURI PUBLIC SERVICE COMMISSION

STAFF REPORT

COST OF SERVICE

REVENUE REQUIREMENT

APPENDIX 1

Staff Credentials

UNION ELECTRIC COMPANY,

d/b/a Ameren Missouri

CASE NO. ER-2012-0166

*Jefferson City, Missouri
July 2012*

APPENDIX 1

STAFF CREDENTIALS TABLE OF CONTENTS

Bax, Alan J.	1
Boateng, Kofi Agyenim, CPA, CIA	4
Carle, Erin M.	8
Cassidy, John P.	11
Dietrich, Natelle	18
Elliott, David W.	22
Ensrud, Michael J.	24
Ferguson, Lisa M.	27
Fred, Carol Gay	31
Gilbert, Guy C. MS, PE, RG	34
Grissum, Roberta A.	41
Gross, Randy S.	46
Hanneken, Lisa K.	49
Kang, Hojong	54
Kliethermes, Robin	56
Lange, Shawn E.	57
Maloney, Erin L.	59
Mantle, Lena M.	61
Murray, David	66
Oligschlaeger, Mark L.	72
Rogers, John A.	77
Roos, David C.	80
Taylor, Michael E.	82
Warren, Henry E. PhD	83
Wells, Curt	87
Won, Seung Joun PhD	90

ALAN BAX

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

TESTIMONY AND REPORTS
BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION

BY ALAN J. BAX

COMPANY	CASE NUMBER
Aquila Networks – MPS	ER-2004-0034
Union Electric Company d/b/a AmerenUE	EO-2004-0108
Empire District Electric Company	ER-2002-0424
Kansas City Power and Light	EA-2003-0135
Union Electric Company d/b/a AmerenUE	EO-2003-0271
Aquila Networks – MPS	EO-2004-0603
Union Electric Company d/b/a AmerenUE	EC-2002-0117
Three Rivers and Gascoage Electric Coops	EO-2005-0122
Union Electric Company d/b/a AmerenUE	EC-2002-1
Empire District Electric Company	ER-2001-299
Aquila Networks – MPS	EA-2003-0370
Union Electric Company d/b/a AmerenUE	EW-2004-0583
Union Electric Company d/b/a AmerenUE	EO-2005-0369
Trigen Kansas City	HA-2006-0294
Union Electric Company d/b/a AmerenUE	EC-2005-0352
Missouri Public Service	ER-2001-672
Aquila Networks – MPS	EO-2003-0543
Kansas City Power and Light	ER-2006-0314
Macon Electric Coop	EO-2005-0076
Aquila Networks – MPS	EO-2006-0244
Union Electric Company d/b/a AmerenUE	EO-2003-0271
Union Electric Company d/b/a AmerenUE	EC-2004-0556
Union Electric Company d/b/a AmerenUE	EC-2004-0598
Empire District Electric Company	ER-2004-0570
Union Electric Company d/b/a AmerenUE	EC-2005-0110
Union Electric Company d/b/a AmerenUE	EC-2005-0177
Union Electric Company d/b/a AmerenUE	EC-2005-0313
Empire District Electric Company	EO-2005-0275
Aquila Networks – MPS	EO-2005-0270
Union Electric Company d/b/a AmerenUE	EO-2006-0145
Empire District Electric Company	ER-2006-0315
Aquila Networks – MPS	ER-2005-0436
Union Electric Company d/b/a AmerenUE	EO-2006-0096
Union Electric Company d/b/a AmerenUE	EO-2008-0031
Empire District Electric Company	ER-2008-0093
Missouri Rural Electric Cooperative	EO-2008-0332
Grundy Electric Cooperative	EO-2008-0414

Osage Valley Electric Cooperative	EO-2009-0315
Union Electric Company d/b/a AmerenUE	EO-2008-0310
Aquila Networks – MPS	EA-2008-0279
West Central Electric Cooperative	EO-2008-0339
Empire District Electric Company	EO-2009-0233
Union Electric Company d/b/a/ AmerenUE	EO-2009-0272
Empire District Electric Company	EO-2009-0181
Union Electric Company d/b/a AmerenUE	ER-2008-0318
Kansas City Power and Light	ER-2009-0089
Kansas City Power and Light – GMO	ER-2009-0090
Union Electric Company d/b/a AmerenUE	ER-2010-0036
Union Electric Company d/b/a AmerenUE	ER-2010-0036
Empire District Electric Company	ER-2010-0130
Laclede Electric Cooperative	EO-2010-0125
Union Electric Company d/b/a AmerenUE	EC-2010-0364
Union Electric Company d/b/a AmerenUE	EO-2011-0052
Kansas City Power and Light	ER-2010-0355
Kansas City Power and Light – GMO	EO-2011-0137
Kansas City Power and Light – GMO	ER-2010-0356
Union Electric Company d/b/a AmerenUE	ER-2011-0028
Kansas City Power and Light – GMO	EO-2012-0119
Kansas City Power and Light	EO-2011-0137
Empire District Electric Company	EO-2011-0085
Empire District Electric Company	ER-2011-0004
Ameren Missouri	ER-2012-0166

KOFI A. BOATENG

EDUCATIONAL BACKGROUND AND EXPERIENCE

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

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

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

CASE PROCEEDING PARTICIPATION

KOFI A. BOATENG

PARTICIPATION		
COMPANY	CASE NO.	FILING TYPE/ISSUES
Atmos Energy Corporation/Liberty Energy (Midstates) Corporation	GM-2012-0037	Acquisition Case
Union Electric Company d/b/a Ameren Missouri	ER-2011-0028	Staff Cost of Service Report (Direct & Rebuttal): Electric Revenue (Customer Growth), MISO Day Revenues & Expenses; Gross Receipt Taxes (GRT); Pension & OPEB Trackers & Expenses; Uncollectible Accounts, FAC Elimination; and Unbilled Revenues (All Stipulated)
Union Electric Company d/b/a AmerenUE	GR-2010-0363	Direct Report: Gas Revenues (growth), Other Revenues, Pension & OPEB Expense, Incentive Compensation, Gross Receipt Taxes, Unbilled Revenues
KMB Utility Corporation	SR-2010-0345 WR-2010-0346	Staff Memorandum/ Expenses
Union Electric Company d/b/a AmerenUE	GO-2010-0257	Staff Recommendation: Infrastructure System Replacement Surcharge (ISRS) Application
Union Electric Company d/b/a AmerenUE	ER-2010-0036	Direct Report: Electric Revenues (growth), Other Revenues – MISO related Revenues and Expenses, Bad Debt, Pension & OPEB, Incentive Compensation
Kansas City Power & Light Company	ER-2009-0089	Direct Report: Electric Revenues (growth), Other Revenues, Bad Debt Expense, Forfeited Discount, Gross Receipt Taxes, Electronic Card Acceptance Program, Fly Ash Sales
KCP&L Greater Missouri Operation Company – MPS & L&P	ER-2009-0090	Direct Report: Electric Revenues (growth), Other Revenues, Bad Debt Expense, Forfeited Discount, Gross Receipt Taxes, Electronic Card Acceptance Program, Inter-Company Off-System Sales Revenue and Off-System Fuel & Purchased Power

CASE PROCEEDING PARTICIPATION

KOFI A. BOATENG

PARTICIPATION		
COMPANY	CASE NO.	FILING TYPE/ISSUES
Missouri-American Water Company	WR-2008-0311	Testimony: Revenues, Gross Receipt Taxes, Bad Debt Expense, Chemical Expense, Uncountable-For-Water
Gladlo Water & Sewer Company	WR-2009-0418 SR-2009-0419	Staff Memorandum
Missouri Gas Utility	GR-2008-0060	Testimony: Materials & Supplies, Gas Inventory, Prepayments, Customer Deposits, Payroll, Advertising, Property Taxes, Rate Case Expense.
Roy-L Utilities, Inc.	QS-2008-0001 QW-2008-0002	Staff Memorandum
Laclede Gas Company	GR-2007-0208	Testimony: Customer Deposits, Payroll & Payroll Taxes, Incentive Compensation, Dues & Donations, Miscellaneous Expenses, Lobbying, Equity Plan, Directors' Fees, and Customer Deposit Interest
Bilyeu Water Co. LLC	WA-2007-0270	Certificate Case: No Staff Memorandum
Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Testimony: Materials and Supplies, Prepayments, Customer Deposits, Advertising, Dues & Donations, Postage, PSC Assessment, Rate Case Expense, Customer Deposit Interest Expense
Gladlo Water & Sewer Company	QS-2007-0001 QW-2007-0002	Staff Memorandum (Case Still Pending)
Algonquin Water Resources of Missouri, LLC	WR-2006-0425	Testimony: Revenues, Electric Expense, Office Rents, Postage, Telephone Expense, Rate Case Expense
The Empire District Electric Company	ER-2006-0315	Testimony: Plant and Depreciation, Reserve, Cash Working Capital, Property Taxes, Advertising, Dues and Donations, Outside Services, Banking Fees, Promotional Giveaways, Transmission Billing Adjustment, Maintenance
New Florence Telephone Company	TC-2006-184	Stipulation and Agreement
Suburban Water and Sewer Company	WR-2005-0455	Staff Memorandum

CASE PROCEEDING PARTICIPATION

KOFI A. BOATENG

PARTICIPATION		
COMPANY	CASE NO.	FILING TYPE/ISSUES
Noel Water Company, Inc.	WR-2005-0452	Staff Memorandum
Aquila, Inc., d/b/a Aquila Networks-L&P	HR-2005-0450	Testimony: Materials and Supplies, Prepayments, Customer Deposits, Customer Deposits Interests, Customer Advances, PSC Assessments, Rate Case Expense
Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Testimony: Materials and Supplies, Prepayments, PSC Assessments, Rate Case Expense
Public Service Commission of the State of Missouri v. Cass County Telephone Company Limited Partnership	TC-2005-0357	Stipulation and Agreement
Southtown Utilities, Inc.	WA-2005-0268	Staff Memorandum
Aqua Missouri Company, Inc. (Water and Sewer)	QS-2005-0008 QW-2005-0009 QS-2005-0010 QW-2005-0011	Staff Memorandum

Erin M. Carle
Utility Regulatory Auditor

Educational Background

Bachelor's degree in Accounting – Maryville University, May 2006

Work Experience

- October 2000-January 2008 – Meramec Valley R-III – Aid/Substitute Teacher/Computer Teacher
- December 2005-April 2006 – Fitzgerald & Fitzgerald P.C. – Prepared personal and corporate income taxes, reviewed corporate accounting procedures
- April 2002-August 2005 – Longview Animal Nutrition Center – Assist in nutrition testing, data entry, animal surgeries and vaccinations, basic animal care
- January 2008 – Missouri Public Service Commission – Utility Regulatory Auditor

I am currently employed as a Utility Regulatory Auditor III with the Missouri Public Service Commission's Auditing Unit, Utility Services Department. Since beginning my employment with the Missouri Public Service Commission, I have participated on several large, formal rate case proceedings as well as several small, informal rate case proceedings. Attached is a listing of all cases that I have participated on as well as the issues that I have been responsible for on each case.

Case Summary
Of
Erin M. Carle

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

Laclede Gas Company	GR-2010-0171	Plant in Service, Depreciation Reserve, Incentive Compensation, Bonus/Equity Plan, PSC Assessment, Property Tax, Materials and Supplies, Payroll, Payroll Taxes, Other Employee Benefits, Advertising Exp., Dues and Donations, Leases, Rent Exp., Director's Fees, Capitalized Depreciation Expense, Amorization of Non-Depreciated Accounts
Ameren UE	GR-2010-0363	Injuries and Damages, Insurance Exp., Uncollectibles, Leases
Ameren Missouri	ER-2011-0028	Taum Sauk construction audit
TBJ Sewer Systems, Inc.	SR-2011-0182	Accounting Schedules, Staff Memorandum, Repairs and Maintenance, Electric Annualization, Revenues, Payroll, Insurance Exp., Plant, Depreciation Reserve, CIAC, Postage, PSC Assessment, Expenses
Laclede Gas Company	GO-2011-0361	ISRS Filing
Lincoln County Sewer & Water	WA-2012-0018 SA-2012-0019	Revenues, Accounting Exp., Billing Exp., Chemicals, Electric Annualization, Insurance, Misc. Revenues, Office Supplies, Postage, PSC Assessment, RE Taxes, Rate Case Expense, Utility Expense
Meramec Sewer Company	SR-2012-0309	Accounting Schedules, Accounting Exp., Customer Billing Exp., Office Supplies, Chemicals, Contract Services, Registration Fees, PSC Assessment, R.E. and Prop. Taxes, Outside Services, Payroll, Payroll Taxes, Postage, Rate Case Exp., Rent Exp., Sludge Hauling, Utility Expenses, Staff Memorandum

JOHN P. CASSIDY

EDUCATIONAL AND EMPLOYMENT BACKGROUND AND CREDENTIALS

Position

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

Education

Southeast Missouri State University

Cape Girardeau, Missouri

Bachelor of Science Degree in Business Administration

Double Major: Marketing 1989 and Accounting 1990

RATE CASE PROCEEDING PARTICIPATION

JOHN P. CASSIDY

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

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

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

Missouri-American Water Company

WR-2003-0500 & WC-2004-0168

Allocation of Belleville Labs Cost to MAWC

National Call Center

Compensation for Services Provided from MAWC to AWR

Information Technology Services

Capitalization of Shared Services

Transition Costs

Cost Allocation Manual

Affiliate Transactions

Severance Costs

National Call Center Transition Costs

National Shared Services Transition Costs

Type of Testimony Filed: Direct & Surrebuttal

Missouri-American Water Company

SM-2004-0275

Acquisition Adjustment

Type of Testimony Filed: Direct

The Empire District Electric Company

ER-2004-0572

Interim Energy Charge

Fuel Expense

Purchased Power

Off System Sales

KCPL Transmission Expense

Income Taxes

Type of Testimony Filed: Direct & Surrebuttal

Union Electric Company d/b/a AmerenUE

GR-2007-0003

Environmental Expense

Type of Testimony Filed: Direct

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

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

Accumulated Deferred Income Taxes
Potential Refundable Energy 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

Education and Work Experience Background for
Natelle Dietrich

Director
Tariff, Safety, Economic and Engineering Analysis
Utility Operations Department
Regulatory Review Division

I received a Bachelor's of Arts Degree in English from the University of Missouri, St. Louis and a Master's of Business Administration from William Woods University. During my tenure with the Commission, I have worked in many areas of telecommunications regulation. In October, 2007, I became the Director of Utility Operations. The division was renamed the Tariff, Safety, Economic and Engineering Analysis Department in August 2011. In that position, I oversee the technical staff of the Telecommunications, Energy, Water and Sewer and Manufactured Housing Units.

My responsibilities include involvement in several activities related to implementing sound energy policy in Missouri. I was the lead director for the Commission's rulemakings on such things as the Chapter 22 rewrite and the implementation of the Missouri Energy Efficiency Investment Act. Relevant activities relate to energy efficiency, demand side management, demand response and smart grid. I also monitor activities related to the Kansas City Green Impact Zone and the Kansas City Power & Light Smart Grid Initiative. I was a member of the Missouri Delegation to the Missouri/Moldova Partnership through NARUC and the US Agency for International Development.

I am a member of the National Association of Regulatory Utility Commissioners Staff Subcommittee on Telecommunications, and in that capacity I have served as First Vice Chair and assisted on the Federal Legislation Subgroup. I serve on the Staff of the Federal/State Joint Board on Universal Service, serve as Lead Staff for the Missouri Universal Service Board and am a member of the Governor's MoBroadbandNow taskforce.

Natelle Dietrich

In my work at the Commission, I have presented testimony or analysis through affidavits on the following cases and proceedings.

- Case No. TA-99-405, an analysis of the appropriateness of a “payday loan” company providing prepaid telecommunications service.
- Case No. TX-2001-73, In the Matter of Proposed New Rules on Prepaid Calling Cards.
- Case No. TO-2001-455, the AT&T/Southwestern Bell Telephone Company arbitration, which included issues associated with unbundled network elements.
- Case No. TX-2001-512, In the Matter of Proposed Amendments to Commission Rule 4 CSR 240-33.010, 33.020, 33.030, 33.040, 33.060, 33.070, 33.080, 33.110, and 33.150 (telecommunications billing practices).
- Case No. TO-2002-222, the MCI/SWBT arbitration.
- Case No. TR-2002-251, In the Matter of the Tariffs Filed by Sprint Missouri, Inc. d/b/a Sprint to Reduce the Basic Rates by the Change in the CPI-TS as Required by 392.245(4), Updating its Maximum Allowable Prices for Non-Basic Services and Adjusting Certain Rates as Allowed by 392.245(11) and Reducing Certain Switched Access Rates and Rebalancing to Local Rates as Allowed by 392.245(9).
- Case No. TX-2002-1026, In the Matter of a Proposed Rulemaking to Implement the Missouri Universal Service Fund End-User Surcharge.
- Case No. TX-2003-0379, In the Matter of Proposed Amendments to Commission Rule 4 CSR 240-3.545, formerly 4 CSR 240-30.010 (tariff filing requirements).
- Case No. TX-2003-0380, In the Matter of Proposed Amendments to Commission Rules 4 CSR 240-2.060, 4 CSR 240-3.020, 4 CSR 240-3.510, 4 CSR 240-3.520, and 4 CSR 240-3.525 (competitive local exchange carrier filing requirements and merger-type transactions).
- Case No. TX-2003-0389, In the Matter of Proposed Amendment to Commission Rules 4 CSR 240-3.530 and 4 CSR 240-3.535, and New Rules 4 CSR 240-3.560 and 4 CSR 240-3.565 (telecommunications bankruptcies and cessation of operation).
- Case No. TX-2003-0445, In the Matter of a Proposed New Rule 4 CSR 240-33.160 Regarding Customer Proprietary Network Information.
- Case No. TX-2003-0487, In the Matter of Proposed Commission Rules 4 CSR 240-36.010, 36.020, 36.030, 36.040, 36.050, 36.060, 36.070, and 36.080 (arbitration and mediation rules).
- Case No. TX-2003-0565, In the Matter of a Proposed Rulemaking to Codify Procedures for Telecommunications Carriers to Seek Approval, Amendment and Adoption of Interconnection and Resale Agreements.
- Case Nos. TX-2004-0153 and 0154, in the Matter of Proposed Rule for 211 Service (emergency and permanent rules).

- Case Nos. TO-2004-0370, IO-2004-0467, TO-2004-0505 et al, In the Matter of the Petition of various small LECs for Suspension of the Federal Communications Commission Requirement to Implement Number Portability.
- Case No. TX-2005-0258, In the Matter of a New Proposed Rule 4 CSR 240-33.045 (placement and identification of charges on customer bills).
- Case No. TX-2005-0460, In the Matter of the Proposed Amendments to the Missouri Universal Service Fund Rules.
- Case No. TO-2006-0093, In the Matter of the Request of Southwestern Bell Telephone, L.P. d/b/a SBC Missouri, for Competitive Classification Pursuant to Section 392.245.6, RSMo (2205) – 30-day Petition.
- Case Nos. TC-2005-0357, IR-2006-0374, TM-2006-0306, the complaint case, earnings investigation and transfer of assets case to resolve issues related to Cass County Telephone Company, LP, LEC Long Distance, FairPoint Communications, Inc., FairPoint Communications Missouri Inc. d/b/a FairPoint Communications and ST Long Distance Inc. db/a FairPoint Communications Long Distance.
- Case No. TC-2006-0068, FullTel, Inc., v. CenturyTel of Missouri, LLC.
- Case No. TX-2006-0169, In the Matter of Proposed New Rule 4 CSR 240-3.570 Regarding Eligible Telecommunications Carrier Designations for Receipt of Federal Universal Service Fund Support.
- Case No. TX-2006-0429, In the Matter of a Proposed Amendment to 4 CSR 240-3.545 (one day tariff filings).
- Case No. TX-2007-0086, In the Matter of a Proposed Rulemaking to Create Chapter 37 – Number Pooling and Number Conservation Efforts
- Case No. TA-2009-0327, In the Matter of the Petition of TracFone Wireless, Inc. for Designation as an Eligible Telecommunications Carrier in the State of Missouri for the Limited Purpose of Offering Lifeline and Link Up Service to Qualified Households.
- Case No. RA-2009-0375, In the Matter of the application of Nexus Communications, Inc. dba TSI for Designation as an Eligible Telecommunications Carrier in the State of Missouri for the Limited Purpose of Offering Wireless Lifeline and Link Up Service to Qualifying Households.
- Case No. AX-2010-0061, Office of Public Counsel’s Petition for Promulgation of Rules Relating to Billing and Payment Standards for Residential Customers.
- Case No. GT-2009-0056, In the Matter of Laclede Gas Company’s Tariff Revision Designed to Clarify its Liability for Damages Occurring on Customer Piping and Equipment Beyond the Company’s Meter.

- Actively participated in or prepared comments on numerous issues on behalf of the Commission to be filed at the Federal Communications Commission.
- Prepared congressional testimony on behalf of the Commission on number conservation efforts in Missouri.

I served as lead on the Commission's Arbitration Advisory Staff for the following cases.

- Case No. TO-2005-0336, Southwestern Bell Telephone, L.P., d/b/a SBC Missouri's Petition for Compulsory Arbitration of Unresolved Issues For a Successor Interconnection Agreement to the Missouri 271 Agreement ("M2A").
- Case No. IO-2005-0468, In the Matter of the Petition of Alma Telephone Company for Arbitration of Unresolved Issues Pertaining to a Section 251(b)(5) Agreement with T-Mobile USA, Inc.
- Case No. TO-2006-0147 et al, In the Matter of the Petition for Arbitration of Unresolved Issues in a Section 251(b)(5) Agreement with T-Mobile USA, Inc and Cingular Wireless.
- Case No. TO-2006-0299, Petition of Socket Telecom, LLC for Compulsory Arbitration of Interconnection Agreements with CenturyTel of Missouri, LLC and Spectra Communications, LLC, pursuant to Section 251(b)(1) of the Telecommunications Act of 1996.
- Case No. TO-2006-0463, In the Matter of the Petition for Arbitration of Unresolved Issues in a Section 251(b)(5) Agreement with ALLTEL Wireless and Western Wireless.
- Case No. TO-2009-0037, In the Matter of the Petition of Charter Fiberline-Missouri, LLC for Arbitration of an Interconnection Agreement Between CenturyTel of Missouri, LLC and Charter Fiberlink-Missouri, LLC.

David W. Elliott

Educational Background and work Experience:

I am employed by the Missouri Public Service Commission (Commission) as a Utility Engineering Specialist III in the Energy Unit of the Regulatory Review Division.

I graduated from Iowa State University with a Bachelor of Science degree in Mechanical Engineering in May 1975. I was employed by Iowa-Illinois Gas and Electric Company (IIGE) as an engineer from July 1975 to May 1993. While at IIGE, I worked at Riverside Generating Station, first as an assistant to the maintenance engineer, and then as an engineer responsible for monitoring station performance. In 1982, I transferred to the Mechanical Design Division of the Engineering Department where I was an engineer responsible for various projects at IIGE's power plants. In September 1993, I began my employment with the Commission. While employed by The Commission I have been responsible for running a production cost model to determine variable fuel costs for generating units, and conducting engineering construction audits for construction of new generating units and power plant equipment.

List of Previous Testimony Filed of David W. Elliott:

- 1) ER-94-163, St. Joseph Light & Power Co.
- 2) HR-94-177, St. Joseph Light & Power Co.
- 3) ER-94-174, The Empire District Electric Co.
- 4) ER-95-279, The Empire District Electric Co.
- 5) EM-96-149, Union Electric Co.
- 6) ER-99-247, St. Joseph Light & Power Co.
- 7) EM-2000-369, UtiliCorp United, Inc. and The Empire District Electric Co.
- 8) ER-2001-299, The Empire District Electric Co.
- 9) ER-2001-672, Utilicorp United, Inc.
- 10) ER-2002-424, The Empire District Electric Co.
- 11) ER-2004-0034, Aquila, Inc.
- 12) ER-2004-0570, The Empire District Electric Co.
- 13) HM-2004-0618, Trigen-Kansas City Energy Corp. and Thermal North America, Inc.

- 14) ER-2005-0436, Aquila, Inc.
- 15) HR-2005-0450, Aquila, Inc.
- 16) ER-2006-0314, Kansas City Power & Light Co.
- 17) ER-2006-0315, The Empire District Electric Co.
- 18) ER-2007-0004, Aquila, Inc.
- 19) ER-2007-0291, Kansas City Power & Light Co.
- 20) ER-2008-0093, The Empire District Electric Co
- 21) ER-2009-0090, KCPL Greater Missouri Operations Co.
- 22) HR-2009-0092, KCPL Greater Missouri Operations Co.
- 23) ER-2010-0036, Union Electric Co. d/b/a AmerenUE
- 24) ER-2010-0355, Kansas City Power & Light Co.
- 25) ER-2010-0356, KCPL Greater Missouri Operations Co.
- 26) ER-2011-0028, Union Electric Co. d/b/a Ameren Missouri

Michael J. Ensrud

Ameren Missouri GR-2012-0166

My educational and professional experience is as follows:

I have a Bachelor of Science from Drake University. I attended the NARUC Annual Regulatory Studies Program at Michigan State University. In the regulatory field, I've worked for CompTel Missouri, and CommuniGroup, Inc., Teleconnect, TeleCom* USA, and General Telephone Company of the Midwest in the private sector. In addition, I have four-years of experience with the Iowa Public Utility Board – Iowa's equivalent to the Missouri Commission.

I have filed written testimony and have testified in several cases before Missouri Public Service Commission. Schedule 1 lists the cases where I have filed testimony (or otherwise materially participated) as a Staff witness before this Commission. (There are numerous cases going back to the mid-1980s where I filed testimony on behalf of Teleconnect (TeleCom*USA), CompTel of Missouri & CommuniGroup, Inc. - various private entities or trade associations - that are not listed). I have also testified in other jurisdictions.

Michael J. Ensrud

Ameren Missouri GR-2012-0166

Cases that I have testified (or otherwise materially participated) in as a Staff witness:

Atmos Energy Corporation - GR-2006-0387 - Miscellaneous Rate Issues & Seasonal Reconnection Charge.

Missouri Gas Energy (a Division of Southern Union Company) - GR-2006-0422 - Miscellaneous Rate Issues & Seasonal Reconnection Charge.

AmerenUE (Union Electric Company) - GR- 2007-0003 - Miscellaneous Rate Issues & Seasonal Reconnection Charge.

Laclede Gas Company - GR-2005-0284 - Miscellaneous Rate Issues & Credit Scoring / **GR - 2007-0208** - Miscellaneous Rate Issues & Credit Scoring & Rate Switching Customers

Southern Missouri Natural Gas Company (Southern Missouri Natural Gas Company) - GE-2005-0189 - Promotional Practices

Empire District Electric Company of Joplin - ER-2006-0315 - Street Lighting

Missouri Gas Utilities, Inc. (MGU) - GR-2008-0060 - Miscellaneous Rate Issues

Trigen Kansas City Energy Corporation - HR-2008-0300 - Miscellaneous Rate Issues

Union Electric Company d/b/a AmerenUE - ER-2008-0318 – Renewable Energy Certificates

Kansas City Power & Light – KCP&L Greater Missouri Operations Company (“GMO”) – HR-2009-0092 – Contract Adjustment & Imputation – AG Processing (AGP)

Michael J. Ensrud

Missouri Gas Energy (a Division of Southern Union Company) - GR-2008-0355 - Miscellaneous Rate Issues & Rewrite of Transportation Tariff.

Missouri Gas Energy (a Division of Southern Union Company) - GR-2010-0355 - Miscellaneous Rate Issues & Rewrite of Transportation Tariff.

Empire District Electric Company of Joplin – GR-2009-0434 - Miscellaneous Rate Issues & Rewrite of Transportation Tariff.

Missouri Gas Energy (a Division of Southern Union Company) - GT-2010-0261 - Rewrite of Transportation Tariff (Off-shoot of .GR-2010-0355).

Laclede Gas Company – GR-2010-0171 – Class Cost of Service

AmerenUE - GR- 2010-0363- Class Cost of Service

Lisa M. Ferguson

Present Position:

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

Educational Credentials and Work Experience:

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

Lisa M. Ferguson

Past Rate Case Proceedings:

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 Direct Testimony
Missouri American	SO-2012-0091	Asset Purchased Case; Missouri American Acquisition of Meramec Sewer Co; Rate Base Determination
House Springs Sewer Co.	SR-2011-0274	Revenues, Billing Supplies Expense, Bank Fees, Dues & Donations, Outside Services, Miscellaneous Expense, Rent Expense, Postage Expense, PSC Assessment, Rate Case Expense, Secretary of State Fees, EMS Accounting Schedules
Missouri American Water Co.	WO-2011-0106	ISRS Filing; Extending data to Effective Date; Retirements; Deferred Taxes; Accumulated Depreciation

<p>Ameren Missouri (ELEC)</p>	<p>ER-2011-0028</p>	<p>EMS Runs, Capitalized O&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 Reconciliation Filed Direct and Surrebuttal Testimony Deposited on Advertising Testified on Property Tax</p>
<p>AmerenUE (GAS)</p>	<p>GR-2010-0363</p>	<p>EMS Runs, 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 Reconciliation Filed Direct Testimony</p>
<p>KMB Utility Corporation</p>	<p>WR-2010-0345 & SR-2010-0346</p>	<p>Revenues, Late Fees, Electric Bills, Lost Water Adjustment, Uncollectibles, Master meter reads Filed Staff Recommendation</p>

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

Carol “Gay” Smith Fred

EDUCATION

Bachelor of Science – Business Administration
Columbia College, Columbia, MO

Project Management Certification
Boston University, Boston, MA

PROFESSIONAL EXPERIENCE

United Telephone Company

Outside Plant Test and Assignment Specialist 1977-1980
Customer Service Representative 1980-1981
Credit/Collections Representative 1980-1981
Outside Plant Assignment Specialist/State of Missouri Account -1982-1984
Procedural/Technical Specialist 1984-1987

Missouri Public Service Commission

Telecommunications Rate and Tariff Examiner I & II – 1987 – 1996
Commission Policy Analyst/Advisor – 1996-1997
EFIS Project Manager – 1998-2003
Consumer Services Manager – 2003-Present

Member – Missouri Committee to Keep Missourians Warm – 2003-Present
NARUC Staff Subcommittee on Consumer Affairs 2003 – Present
Missourian to End Poverty – 2008 – Present

Case Number	Company/Complainant/Issue
TO868	INVESTIGATION FOR ALL ISSUES RELATED TO EAS
TO87131	COS CALLING PLAN
TO87143	UNITED TELEPHONE & SWB CALLING STUDY
TO87144	CONTINENTAL TELEPHONE & SWB CALLING STUDY
TO87145	CONTINENTAL TELEPHONE & CENTRAL TELEPHONE CALLING STUDY
TO87160	CONTINENTAL TELEPHONE & GENERAL TELEPHONE CALLING STUDY
TO87161	CONTINENTAL TELEPHONE CALLING STUDY
TO883	CONTINENTAL TELEPHONE & UNTIED TELEPHONE CO CALLING STUDY
TO8824	CONTINENTAL TELEPHONE CALLING STUDY
TO88162	SWB CALLING STUDY
TO89163	CONTEL OF MO & UNTIED TELEPHONE CALLING STUDY
TO88240	UNITED TELEPHONE & SWB CALLING STUDY
TO88251	SWB CALLING STUDY

TO88267	CONTEL OF MO & SWB CALLING STUDY
TO8944	DISCONTINUANCE OF EAS –TEBBETTS EXCH TO JC
TO8952	GTE NORTH CALLING STUDY
TO8972	FIDELITY TELEPHONE CALLING STUDY
TO89163	CONTEL OF MO & UNITED TELEPHONE CALLING STUDY
TO9064	CONTEL OF MO COS REQUEST
TR9034	NEW LONDON TELEPHONE RATE INCREASE
TO90107	UNITED TELEPHONE CALLING STUDY
TO90181	CONTEL & SWB COS
TO90182	SWB COS
TO90183	SWB COS
TO90184	SWB COS
TO90185	ORCHARD FARM TELEPHONE COS
TO90186	UNITED TELEPHONE COS
TO90187	CONTEL COS
TO90191	UNITED COS
TO90192	CONTEL & SWB COS
TO90194	MISSOURI TELEPHONE & SWB COS
TO90195	GTE NORTH & UNTIED TELEPHONE COS
TO90196	CONTEL & SWB COS
TO90197	SWB COS
TO90200	CONTEL COS
TO90201	CONTEL & SWB COS
TO90202	CONTEL COS
TO90203	KINGDOM TELEPHONE COS
TO90229	SWB COS
TO90230	CONTEL COS
TO90231	CONTEL COS
TO90238	CONTEL COS
TO90239	MID MO TELEPHONE & SWB COS
TO90241	GREEN HILLS & SWB COS
TO90242	WHEELING TELEPHONE COS
TO90317	SWB COS REQUEST
TO90328	SWB COS REQUEST
TO90329	CONTEL OF MO COS REQUEST
TO90330	CONTEL OF MO COS REQUEST
TO90331	SWB COS REQUEST
TO90332	CONTEL OF MO COS REQUEST
TO90337	SWB COS REQUEST
TO92306	ESTABLISHED MCA CALLING SCOPE
TR93181	UNITED TELEPHONE RATE CASE
TT94175	UNITED TELEPHONE TO OFFER NEW SERVICES
TA9453	APPLICATION OF US OSIRIS CORP
TT94175	UNITED TELEPHONE TO OFFER NEW SERVICES
TA94368	APPLICATION OF TELECOMMUNICATION SVC CENTER, INC.
TA95106	APPLICATION OF GATEWAY PHONE SYSTEMS, INC
AX-2003-0574	RULEMAKING – CHAPTER 13 DENIAL OF SERVICE
GC-2003-0579	MCKINZY VS MGE COMPLAINT CASE
GC-2004-0171	BLAYLOCK VS MGE COMPLAINT CASE

GC-2004-0216	DUDLEY VS MGE COMPLAINT CASE
GC-2004-0248	JONES VS MGE COMPLAINT CASE
EC-2004-0411	FINCH VS AMERENUE COMPLAINT CASE
GW-2004-0452	STAFF REPORT - WORKING GROUP ON ENERGY AFFORDABILITY
GX-2004-0496	AMENDMENTS TO RULE 4 CSR 240-13.055
EC-2005-0245	WESLEY VS KCPL COMPLAINT CASE
EC-2006-0002	JACKSON VS AMERENUE COMPLAINT CASE
GC-2006-0318	STAFF VS LACLEDE COMPLAINT CASE
GC-2006-0431	OPC VS LACLEDE GAS COMPANY COMPLAINT CASE
GX-2006-0434	CHAPTER 13 RULEMAKING - CWR AMENDMENT
GC-2006-0549	SHEWMAKER VS LACLEDE GAS COMPANY COMPLAINT CASE
GC-2007-0007	ALLEN VS LACLEDE GAS COMPANY COMPLAINT CASE
GW-2007-0099	INVESTIGATION INTO THE SERVICE AND BILLING PRACTICES FOR RESIDENTIAL CUSTOMER OF ELECTRIC, GAS AND WATER UTILITIES
EC-2007-0146	FABULAE VS KCPL COMPLAINT CASE
GC-2007-0164	RAPP VS LACLEDE GAS COMPANY
EC-2007-0186	BUSH VS KCPL COMPLAINT CASE
GC-2008-0042	BELTZ VS ATMOS COMPLAINT CASE
GT-2008-0374	LACLEDE ESTIMATED BILLING VS. ACTUAL USAGE
GT-2009-0026	LACLEDE GAS TARIFF ON CWR
GC-2009-0344	STAFF VS MGE (CWR VIOLATION)
GR-2009-0434	EMPIRE DISTRICT RATE CASE
GR-2009-0355	MGE RATE CASE
ER-2010-0036	AMERENUE RATE CASE
AX-2010-0061	OPC'S PETITION FOR PROMULGATION OF RULES RELATING TO BILLING & PAYMENT STANDARDS FOR RESIDENTIAL CUSTOMERS (PAYMENT METHODS I.E. PAY AGENTS AND PAYDAY LOAN COMPANIES)
GC-2010-0121	BARNES-MAY VS LACLEDE GAS COMPANY
ER-2010-0130	EMPIRE DISTRICT RATE CASE-LOW INCOME PROGRAM
ER-2010-0355	KCPL RATE CASE-LOW INCOME PROGRAM
ER-2010-0356	KCP&L GREATER MISSOURI OPERATIONS-LOW INCOME PROGRAM
AW-2011-0252	WORKING FILE TO CONSIDER CHANGES TO CHAPTER 13 SERVICE AND BILLING PRACTICE RULES
EC-2011-0326	VICKERS VS AMEREN MO COMPLAINT CASE
ER-2011-0004	EMPIRE RATE CASE-LOW INCOME PROGRAM
WR-2011-0337	MAWC RATE CASE – STAFF REPORT ON PUBLIC COMMENT CARDS
GC-2012-0078	LOCKHART VS AMEREN MO AND LACLEDE GAS COMPLAINT CASE
ER-2012-0166	AMEREN MO RATE CASE – LOW INCOME PROGRAM

GUY C. GILBERT, MS, PE, RG

PROFESSIONAL EXPERIENCE

State of Missouri, Public Service Commission

Utility Regulatory Engineer II, 1994 -2000, 2004-present

Prepare depreciation studies, cost studies, valuations and engineering analysis of utility assets. Review, analyze, and make recommendations related to operating standards, procedures, allocations, regulations, depreciation rates and reserves for depreciation maintained by regulated utilities for rate making purposes. Consider and assess costs of environmental remediation and stranded cost issues arising from externalities. Conduct special projects in conjunction with the FCC and DOE. Provide testimony and exhibits as an expert witness at Commission and other hearings and assist Commission attorneys in preparation for hearings.

Linn State Technical College

Chair, Civil / Construction Engineering Management Technology Department

Director, Material and Safety Institute

2000 - 2004

Department Chair and founding faculty instructor for courses in civil engineering technology, construction methods and techniques, surveying, engineering economics, materials, material testing, estimating, scheduling and project management.

Founder and manage activities of the Material and Safety Institute that provides resources and training for business and industry in the areas of quarry/materials acceptance certification as mandated by the Federal Highway Administration and OSHA/MSHA safety training.

State of Illinois, Department of Energy and Natural Resources

Project Engineer 1991 - 1994

Managed Clean Coal Technology Demonstration projects; often in concert with U.S.DOE projects. Represented Illinois in over \$1.1 billion of projects ranging from pre-combustion technologies to combustion and post combustion technologies. Performed cost benefit analysis of the environmental and economic impacts and procured benefits to the state.

CW3M Company, Inc.

Consulting Project Engineer 1993 –1994 (part time contract)

Conducted geotechnical evaluation of leaking underground storage tank sites. Designed equipment for containment and treatment of contaminated ground water.

*Illinois Commerce Commission
Management Analyst 1988 – 1991*

Managed consultant conducted comprehensive management audits of operational aspects of public utilities. Assessed least cost planning programs of public utilities and provided recommendations on risk assessment and cost estimating of various externalities. Have reviewed and provided recommendations to utilities within the management function areas of Operations, Operations Planning, Power Production (fossil and nuclear), Fuels Management (fossil and nuclear), Transmission and Distribution (electric and gas), Engineering and Construction (electric, gas, and telephone), Gas Supply, Network Operations Planning, Network Operations and Information Services.

*Freeman United Coal Mining Company (General Dynamics)
Assistant to the Superintendent 1982 - 1987*

Produced annual mining plans and budget for 2+ million ton per year underground mining facility. Assessed geologic aspects of the mine environment to optimize safety and productivity. Prepared economic feasibility studies and justification for new and alternative capital expenditures. Developed and implemented microcomputer based on site operations information systems encompassing maintenance, materials, manpower, and costs. Administered UMWA-BCOA Labor Agreement: grievance procedures, attendance control and benefits programs. Special projects involving production methods, structures, ventilation, and materials engineering. Provided certification of operating compliance with Federal and State regulations as required.

*Peabody Coal Company
Coal Miner, UMWA 1976-1980*

*Cloud Physics Space Sciences Research Center, University of Missouri – Rolla
Student Research Assistant / Electronics Design Fabricator, 1973-1978*

EDUCATION:

Bachelor of Science Economics, University of Missouri-Rolla
Bachelor of Science Mining Engineering, University of Missouri-Rolla
National Science Foundation Research Grant participant (NSF GY 9841)
Master of Science, Career & Technology Education, Central Missouri State University
Salutatorian Graduate Speaker, Central Missouri State University
Outstanding Graduate Student Leadership Award, Central Missouri State University
Advisory Board Member, Economics & Finance Department, University of MO-Rolla
Facilities and Planning Committee for construction of Calvary Lutheran High School
School Board Member Trinity Lutheran Grade School

Continuing Education

Management Analyst Training
Basic Depreciation Concepts
Models Used In Life and Salvage Studies
Forecasting Life and Salvage
Advanced Topics in Analysis and Forecasting
Business and Technical Writing
Communicating Effectively
Auditing in Telecommunications
Introduction to EDP Auditing
Network Certification
Asbestos Training for Maintenance Employees, #40 CFR 763.92(a)(2)(i thru iv)
Red Cross First Aid Adult/AED/Child/Infant CPR Instructor, Expired
Redirecting Employee Performance
Basic Supervision
Humboldt Radiation Safety Training Class

CERTIFICATIONS:

by United States Department of Labor

Noise Level Testing
Dust Sampling
Dust Sampling Equipment Calibration
Electricity Low/Medium/High Voltage, Expired
Dam and Refuse Impoundment Inspector
Dam and Refuse Impoundment Inspection Instructor
OSHA Safety Instructor (10 & 30 Hour), Expired

by State of Missouri

State Board of Geologist Registration, Secretary/Treasurer
Registered Professional Engineer, No. EN 026908
Registered Professional Geologist, No. RG 0976
SAVE/SEMA Structural Inspector I
Vocational Teaching Certificate, No. 0238934
Department of Transportation, Trainer Certified Materials Technician Level 1
Department of Transportation, Trainer Certified Level 2 Aggregate
Department of Transportation, Trainer Certified Level 2 Soils
Department of Transportation, Trainer Certified Level 2 Concrete
Department of Transportation, Trainer Certified Profilograph

by State of Illinois

Mine Manager, No. 6634

Mine Examiner, No. 10324

Electrical Hoisting Engineer, No. 2427

Sewage Treatment Plant Operator, Class K

Industrial Wastewater Treatment Works Operator, Class K

State of Illinois Mine Rescue Team, Springfield Station, No. 2

Emergency Medical Technician-Ambulance, Expired

Demonstration Projects

- Energy & Environmental Research Corporation - Hennepin Station (GR-SI)
- Energy & Environmental Research Corporation - City Water Light and Power
- Pircon-Peck Process - Western Illinois University
- Combustion Engineering - Integrated Gasification Combined Cycle (IGCC) - City Water, Light and Power Springfield
- Southern Illinois University Refurbishment Repowering Project
- Tecogen's Development and Testing of a Commercial Scale Coal-Fired Combustion System - Illinois Coal Development Park
- TCS Incorporated's Micronized Coal System at Rochelle Municipal Utilities
- IGT - Kerr-McGee MildGas
- Radian's Characterization of Disposed Wastes from Advanced Coal Combustion Residues

Investigations

- NovaCon Sorbent: U.S. DOE and EERC
- Sargent & Lundy Combustion 2000:
- Tecogen: moving bed copper oxide flue gas cleaning process
- Air Purification's RotorFilter Technology
- Tampa Electric Company: Use of Illinois high sulfur coal
- Mitsubishi Heavy Industries, Ltd., Combined Cycle Plant in JAPAN
- Haldor Topsoe, Inc., SCR DeNOx catalyst, Denmark
- AmerenUE, Taum Sauk Upper Reservoir Failure

Management Audits

Central Illinois Light Company, Peoria, Illinois

Commonwealth Edison, Chicago, Illinois

GTE Telephone Company, Dallas, Texas

GTE Data Systems, Tampa Florida

CASE PARTICIPATION
GUY C. GILBERT, MS, PE, RG

Issue	Case Number	Case Name
Modernization	TO-93-309	Farber Telephone
Certificate (Sewer) - Case dismissed	SA-94-54	Osage County Water (sewer)
Certificate	GA-94-127	Southern MO Gas Co
Transfer of assets	GM-94-252	Missouri Public Service
HB 360 & extr. ret.	TAO 992	Holway Telephone
Extraordinary retirement amortization	TAO 993	New Florence Telephone
Waiver from Rule	GO-95-104	Fidelity Natural Gas
Purchase of GTE exchanges	TM-95-134	Ozark Telephone
Purchase of GTE exchanges	TM-95-135	BPS Telephone
Purchase of GTE exchanges	TM-95-142	Modern Telecommunications
General rate case	WR-95-145	St. Louis County Water
Purchase of GTE exchanges	TM-95-163	Cass County Telephone
Certificate	SA-96-40	Taneycomo Highlands (Sewer)
Certificate	SA-96-91	S.T. Ventures (Sewer)
Certificate (Water & Sewer)	WA-96-96	Emerald Pointe Utilities
Certificate	GA-96-264	Ozark Natural Gas
General rate case (Water)	WR-96-407	Taney County
Depreciation rates & amortization	TAO 998	Fidelity Telephone
Depreciation rates & amortization	TAO 999	Bourbeuse Telephone
Depreciation rates	TAO 1001	Northeast Missouri Rural Tel
Variance from prior order	GO-97-30	Southern Missouri Gas
HB360 rates	TAO 1004	Kingdom Telephone
Extraordinary retirement of COE	TAO 1005	Iamo Telephone
Depreciation of Plant	EC97362	UtiliCorp United Inc. d/b/a MO Public Service
Depreciation of Plant	EO97144	UtiliCorp United Inc. d/b/a MO Public Service

Issue	Case Number	Case Name
Depreciation of Plant	ER97394	Missouri Public Service, A Division of UtiliCorp United Inc.
Sale of Plant	GM97435	Missouri Public Service, A Division of UtiliCorp United Inc.
Depreciation of Plant	ER97394	UtiliCorp United Inc. d/b/a MO Public Service
Amortization of accounts, Depreciation, Depreciation Recommendations	ER97394	UtiliCorp United Inc. d/b/a MO Public Service
Depreciation	GA98227	Ozark Natural Gas Company, Inc.
Depreciation of Plant	EC98573	St. Joseph Light and Power Company
Depreciation of Plant	WA97410	George Hoesch
Depreciation of Plant	ER99247	St. Joseph Light & Power Company
Depreciation of Plant	EC98573	St. Joseph Light & Power Company
Depreciation of Plant	GR2000512	Union Electric Company d/b/a AmerenUE
Depreciation of Plant	ER-2004-0570	Empire District Electric Company
Minimum Depreciation Rates	TU-2005-0358	Alma Telephone Company
Minimum Depreciation Rates	TO-2006-0239	Miller Telephone Company
Depreciation of Plant	GR-2005-0387	Atmos Energy Company
Depreciation of Plant	GR-2005-0422	Missouri Gas Energy
Depreciation of Plant	ER-2007-0002	AmerenUE
Depreciation of Plant	WR-2007-0216	Missouri American Water Company
Waiver of Rule	GE-2008-0342	Atmos Energy
Depreciation of Plant	ER-2008-0318	AmerenUE
Waiver of Rule	GE-2009-0443	Atmos Energy
Depreciation of Plant	GR-2009-0434	Empire Gas
Waiver of Rule	GE-2010-0030	Missouri Gas Energy
Depreciation of Plant	SR-2010-0320	Timber Creek Sewer Company

Issue	Case Number	Case Name
Depreciation of Plant	ER-2011-0004	The Empire District Electric Company
In Service Criteria Taum Sauk, Depreciation	ER-2011-0028	Union Electric Co d/b/a Ameren Missouri
Taum Sauk Fire Complaint	EC-2011-0420	Union Electric Co d/b/a Ameren Missouri
Accounting Authority Rule	GO-2012-0363	Laclede Gas

Background and Credentials

Roberta A. Grissum

I am currently employed as a Utility Regulatory Auditor IV in the Commission's Auditing Unit, Utility Services Department, Regulatory Review Division. From August 1, 2002 through February 2003, I was employed as a Utility Regulatory Auditor III in the Financial Analysis Department. From May 1998 to July 2002, I was employed as a Public Utility Financial Analyst in the Financial Analysis Department where I was responsible for rate of return analyses. I served in an administrative support position within the Utility Services Division, Accounting Department prior to my appointment to the Financial Analysis Department. In total, I have been with the Commission over sixteen (16) years. Following is a list of cases in which I have filed testimony. Schedule 1 also lists the issues I was responsible for in each of those cases.

I earned a Masters of Business Administration degree from William Woods University on June 8, 2000. I earned a Bachelor of Science degree in Business Administration with an emphasis in Finance from Columbia College in July 1997 and acquired an emphasis in Accounting in October 2002. In addition, I was an adjunct faculty member with William Woods University in the Adult Evening Business Program for nine years. I am certified to facilitate Fundamentals of Financial Management (undergraduate) and Financial Decisions (graduate).

Prior to employment with the Commission, I was employed by the State Emergency Management Agency for the state of Missouri. I also have previous experience in the areas of accounting, insurance, consumer protection and mortgage banking.

ROBERTA GRISSUM
SUMMARY OF TESTIMONY/STAFF RECOMMENDATION DATABASE

Issue	Case Number	Witness	Case Name
Electric Utility Industry Merger History: Rebuttal Testimony	EM-2000-292	McKiddy, Roberta A.	UtiliCorp United Inc. / St. Joseph Light and Power
Financial Theory of Utility Mergers: Rebuttal Testimony	EM-2000-292	McKiddy, Roberta A.	UtiliCorp United Inc. / St. Joseph Light and Power
History of the UtiliCorp United / St. Joseph Light and Power Merger: Rebuttal Testimony	EM-2000-292	McKiddy, Roberta A.	UtiliCorp United Inc. / St. Joseph Light and Power
Merger Overview: Rebuttal Testimony	EM-2000-292	McKiddy, Roberta A.	UtiliCorp United Inc. / St. Joseph Light and Power
Merger Rationale: Rebuttal Testimony	EM-2000-292	McKiddy, Roberta A.	UtiliCorp United Inc. / St. Joseph Light and Power
Surveillance Data Reporting Rebuttal Testimony Cross-examined at Hearing	EM-2000-292	McKiddy, Roberta A.	UtiliCorp United Inc. / St. Joseph Light and Power
Electric Utility Industry Merger History: Rebuttal Testimony	EM-2000-369	McKiddy, Roberta A.	UtiliCorp United Inc. / Empire District Electric
Financial Theory of Utility Merger: Rebuttal Testimony	EM-2000-369	McKiddy, Roberta A.	UtiliCorp United Inc. / Empire District Electric
History of the UtiliCorp United Inc. / Empire Electric Company Merger: Rebuttal Testimony	EM-2000-369	McKiddy, Roberta A.	UtiliCorp United Inc. / Empire District Electric
Merger Overview: Rebuttal Testimony	EM-2000-369	McKiddy, Roberta A.	UtiliCorp United Inc. / Empire District Electric
Surveillance Data Reporting: Rebuttal Testimony Cross-examined at Hearing	EM-2000-369	McKiddy, Roberta A.	UtiliCorp United Inc. / Empire District Electric
Cost of Capital: Direct Testimony Rebuttal Testimony Surrebuttal Testimony True-up Direct Testimony True-up Rebuttal Testimony Cross-examined at Hearing	ER-2001-299	McKiddy, Roberta A.	The Empire District Electric Company
Cost of Capital Direct Testimony	ER-2002-217	McKiddy, Roberta A.	Citizens Electric Corporation
Rate Base and Related Issues, Retired Plant, Depreciation and Amortization Expense, Property and Liability Insurance Expense, Property Tax, Banking Fees, Flotation Costs, PSC Assessment, and Rate Case Expense: Direct Testimony: All Issues Surrebuttal Testimony: Rate Case Expense & Energy Center 3&4 Issues Settled at Prehearing	ER-2004-0570	McKiddy, Roberta A.	Empire District Electric Company
Review of Company testimony related to rate case filings of AmerenCIPS, AmerenIP, and AmerenCILCO before the Illinois Commerce Commission	ER-2007-0002	Grissum, Roberta A.	AmerenUE

Payroll and Related Issues, Pensions & OPEBs, Ameren Services Issues settled at Prehearing	ER-2008-0318	Grissum, Roberta A.	AmerenUE
Fuel and Power Plant Maintenance Contributed to Cost of Service Report Deposition on both issues Cross-examined at Hearing	ER-2010-0036	Grissum, Roberta A.	AmerenUE
Construction Audit of Sioux WFGD Project Developed Data Requests & Interviewed Company Personnel Developed Construction Audit Report Participated in Two Depositions Cross-examined at Hearing	ER-2011-0028	Grissum, Roberta A.	AmerenUE
Construction Audit of Taum Sauk Rebuild Developed Initial Data Requests Provided Supervision to Aud III Performing Audit Review Reviewed Construction Audit Report and provided feedback	ER-2011-0028	Grissum, Roberta A.	AmerenUE
Evaluation of Transaction and Standard of Public Detriment Rebuttal Testimony Cross-examined at Hearing	GM-2001-585	McKiddy, Roberta A.	Gateway Pipeline Company Inc., et al
Revenue Requirement, Rate Design/Surcharge (ISRS Filing) Staff Rec Filed and Approved	GO-2007-0177	Grissum, Roberta	Laclede Gas Company
Revenue Requirement, Rate Design/Surcharge (ISRS Filing) Staff Rec Filed and Approved	GO-2008-0155	Grissum, Roberta	Laclede Gas Company
Revenue Requirement, Rate Design/Surcharge (ISRS Filing) Staff Rec Filed and Approved	GO-2008-0351	Grissum, Roberta	Laclede Gas Company
Rate of Return	GR-2000-512	McKiddy, Roberta A.	Union Electric Co d/b/a AmerenUE
Cost of Capital: Direct Testimony Case Settled by S&A	GR-2001-629	McKiddy, Roberta A.	Laclede Gas Company
Cost of Capital: Direct Testimony Case Settled by S&A	GR-2002-356	McKiddy, Roberta A.	Laclede Gas Company
Cash Working Capital, Rate Base and Related Issues, Depreciation and Amortization Expense, Revenues: Case Settled before testimony was Filed	GR-2005-0284	McKiddy, Roberta A.	Laclede Gas Company
Actual Cost Adjustment Review Staff Recommendation	GR-2008-0136	Grissum, Roberta A.	Missouri Gas Utility, Inc.
Evaluation of Assets sold by KMB Utility Corporation to Liberty Water	SO-2011-0351	Grissum, Roberta A.	Algonquin Water Resources of Missouri, LLC dba Liberty Water

Capital Structure, Cost of Capital, Embedded Cost, Return on Equity: Direct Testimony Rebuttal Testimony Surrebuttal Testimony True-up Direct Cross-examined at Hearing	SR-2000-282	McKiddy, Roberta	Missouri-American Water Company
Rate Base and Related Issues, Maintenance Expense and Staff Accounting Schedules Staff Recommendation Filed	SR-2010-0346	Grissum, Roberta A.	KMB Utility Corporation
Surveillance Data Reporting	TM-2002-232	McKiddy, Roberta A.	Verizon/CenturyTel
Surveillance Data Reporting	WM-2001-309	McKiddy, Roberta A.	Missouri-American Water Company, et al
Revenue Requirement/Surcharge Rate Design (ISRS Filing) Staff Rec Filed and Approved	WO-2006-0284	Grissum, Roberta A.	Missouri-American Water Company, et al
Revenue Requirement, Rate Design/Surcharge (ISRS Filing) Staff Rec Filed and Approved	WO-2007-0043	Grissum, Roberta	Missouri-American Water Company
Revenue Requirement, Rate Design/Surcharge (ISRS Filing) Staff Rec Filed and Approved	WO-2007-0272	Grissum, Roberta	Missouri-American Water Company
Evaluation of Assets sold by KMB Utility Corporation to Liberty Water	WO-2011-0350	Grissum, Roberta	Algonquin Water Resources of Missouri, LLC dba Liberty Water
Capital Structure, Cost of Capital, Embedded Cost, Return on Equity: Direct Testimony Rebuttal Testimony Surrebuttal Testimony True-up Direct Cross-Examined at Hearing	WR-2000-281	McKiddy, Roberta	Missouri-American Water Company
Capital Structure, Cost of Capital, Embedded Cost, Return on Equity: Direct Testimony: All Issues Rebuttal Testimony: All Issues Surrebuttal Testimony: Return on Common Equity and Response to Depreciation Testimony of Company Witness Cross-Examined at Hearing	WR-2000-844	McKiddy, Roberta A.	St. Louis County Water Company
Cash Working Capital, Tank Painting Expense, Main Incident Expense, Facility Locates Expense and Advertising Expense: Direct Testimony Surrebuttal Testimony Most Issues Settled at Prehearing Cross-examined at Hearing re: Cash Working Capital	WR-2003-500	McKiddy, Roberta A.	Missouri-American Water Company
Bad Debt Expense, Chemical Expense, Fuel & Power Expense, Postage Expense, Purchased Water Expense, Revenues and Staff Accounting Schedules	WR-2007-0216 and WR-2007-0217	Grissum, Roberta A.	Missouri-American Water Company

Rate Base and Related Issues, Maintenance Expense and Staff Accounting Schedules Staff Recommendation Filed	WR-2010-0345	Grissum, Roberta A.	KMB Utility Corporation
--	--------------	---------------------	-------------------------

Randy S. Gross

Educational Background and Work Experience

I have Master and Bachelor of Science degrees in Electrical Engineering from the University of Missouri at Columbia. I am an active licensed Professional Engineer in the states of Kansas and Missouri with inactive licenses in Arizona and Illinois. I have co-authored nine technical papers in the areas of process instrumentation and controls, power plant performance monitoring and information technology. My work experience spans more than 39 years in electrical and instrumentation and control detailed design, information technology, training, software verification and validation, telecommunication, project management and controls, construction management, contract administration, plant start-up, project oversight, plant operating procedures, design basis reconstitution, equipment technical specifications and procurement, nuclear plant and site, detailed design engineering, plant modifications and engineering procedures. From 1972-1997, I was employed by Black & Veatch with responsibilities in electrical, instrumentation and control engineering and project management. From 1997-2001, I was employed by the Foxboro Company (Invensys) as a Principal Account Manager for Distributed Control Systems (DCS) that included hardware, software and instrumentation. From 2001-2002, I provided consulting services for the Argosy Console company in the areas of process engineering and re-engineering, supply chain management, Quality Assurance, Six Sigma and Safety program implementations.

From 2002-2005, I provided contract engineering services to AmerenUE at the Callaway Nuclear Station in the areas of Software Verification and Validation, INPO accredited training, Project Management, Cost and Schedule controls, Digital Control System procedures

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

Randy S. Gross

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

Date Filed	Case Number	Company Name
11/10/2010	ER-2010-0355	Kansas City Power & Light Company
11/17/2010	ER-2010-0356	Kansas City Power & Light Company Greater Missouri Operations Company
05/10/2011	ER-2011-0028	Ameren Missouri
01/06/2012	EO-2011-0271	Ameren Missouri
03/20/2012	EO-2012-0009	Kansas City Power & Light Company Greater Missouri Operations Company
04/12/2012	EO-2012-0142	Ameren Missouri

LISA K. HANNEKEN

UTILITY REGULATORY AUDITOR V
UTILITY SERVICES DEPARTMENT
AUDITING UNIT

Beginning in 2001, I have been employed by the Missouri Public Service Commission for 11 years. In that time, the scale of my duties have ranged from the direct examinations of accounting books, spreadsheets, records, and general operations up to full audit engagement directing and scheduling for utility companies operating within the State of Missouri. I have also conducted numerous audits of small water and sewer companies as defined under the Commission's informal rate case proceedings. Prior to working at the Commission, between 1989 and 2001, I held other positions that magnified my accounting and auditing experience: an auditing internship with the Internal Revenue Service, accounting manager for Bucklick Creek, Inc., and bookkeeper at Rinderer's Union Drug.

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

LISA K. HANNEKEN

COMPANY	CASE NO.	ISSUES
Laclede Gas Company	GO-2012-0356	<u>ISRS filing</u> – Supervision
Meramec Sewer Company	SR-2012-0309	<u>Informal Rate Case</u> – Lead Auditor
Lincoln County Sewer & Water	WA-2011-0018	<u>Informal Rate Case</u> – Lead Auditor, Rate Base, Maintenance, Sludge, Vehicles, Payroll, Legal, Exhibit Modeling System (Accounting Schedules)
House Springs Sewer Co.	SR-2011-0274	<u>Informal Rate Case</u> – Lead Auditor, Payroll, Rate Base, Accounting, Insurance, Utilities, Sludge, Vehicles, Property Taxes, Miscellaneous Expenses
Laclede Gas Co	GO-2011-0361	<u>ISRS filing</u> – Supervision
Missouri American	WO-2011-0106	<u>ISRS filing</u> – Supervision
Missouri American / Aqua Missouri	WO-2011-0168	<u>Sale Case</u> – Rate Base Determination
AmerenMissouri	ER-2011-0028	<u>Direct</u> – Fuel, Maintenance, AMS Allocations, Taum Sauk Failure, SO2 Tracker, Callaway Refueling, Fuel Inventory, Off-System Sales, Capacity Sales, Westinghouse Credits; <u>Surrebuttal</u> – Coal Power Plant Maintenance, Limestone Expense, Taum Sauk Failure, Sioux Plant Coal Costs

COMPANY	CASE NO.	ISSUES
Atmos Energy Corporation	GO-2011-0149	ISRS filing
Aqua Missouri	SW-2011-0103	Single Tariff Pricing
Laclede Gas Company	GO-2011-0058	ISRS filing
AmerenUE	ER-2010-0028	<u>Direct</u> – Fuel, Maintenance, AMS Allocations, Taum Sauk Failure, SO2 Tracker, Callaway Refueling, Fuel Inventory, Off-System Sales, Capacity Sales, Westinghouse Credits
Mill Creek Sewer Company	SO-2010-0237	<u>Receivership</u> – Testified regarding company status
Atmos Energy Corporation	GO-2010-0168	ISRS filing
Laclede Gas Company	GR-2010-0171	<u>Direct</u> - Lead Auditor, EMS, Allocations, Uncollectibles, Revenues, Franchise Tax, GRT Tax, Gov. Affairs, Postage Exp., Legal Exp., Gasoline Exp., Cust. Dep, Cust. Advances, Special Deposits, Prepayments, CWC, Rate Case Exp. <u>Surrebuttal</u> – Uncollectibles
Aqua Missouri	SC-2010-0150 SC-2010-0152 WC-2010-0151 WC-2010-0153	Compliant Cases
Aqua Missouri	SR-2010-0026 SR-2010-0023 WR-2010-0025 WR-2010-0027	Informal Rate Case – Lead Auditor, EMS, Rate Base, Revenue, Corporate Allocations, Income taxes
Mill Creek Sewer Company	SR-2005-0116	<u>Informal Rate Case</u> – Quarterly Reviews

COMPANY	CASE NO.	ISSUES
AmerenUE Gas Company	GT-2009-0413	ISRS filing
Atmos Energy Corporation	GO-2009-0046	ISRS filing
Peaceful Valley Service Company	SR-2009-0146 WR-2009-0145	<u>Informal Rate Case</u> – Lead Auditor
Cannon Home Association	SR-2009-0144	<u>Informal Rate Case</u> – Lead Auditor
AmerenUE Gas Company	GT-2009-0038	ISRS filing
Laclede Gas Company	GO-2009-0029	Abandonment Case – Recommendation Submission
Aqua Missouri	SR-2008-0267 SR-2008-0368 WR-2008-0266 WR-2008-0269	Informal Rate Case – Lead Auditor for part of time, EMS, Rate Base, Payroll, Corporate Allocations, Misc. Expenses
Laclede Gas Company	GO-2008-0067	Abandonment Case – Recommendation Submission
Missouri American Water Company	WR-2007-0216	<u>Direct</u> – Lead Auditor, Allocations, Payroll and Payroll Taxes, Employee Benefits, Incentive Compensation
AmerenUE Electric Company	ER-2007-0002 and GR-2007-0003	<u>Direct</u> – Corporate Allocations and Expenses, Payroll and Payroll Taxes, Employee Benefits, Incentive Compensation, Miscellaneous Expenses
Atmos Energy Corporation	GR-2006-0387	<u>Direct</u> – Lead Auditor, Corporate Allocations and Expenses, Payroll and Payroll Taxes, PSC Assessment, Taxes Other, Legal Fees

COMPANY	CASE NO.	ISSUES
Central Jefferson County Utilities	QS-2006-0003	<u>Small Co Rate Request</u> – Lead Auditor, Rate base, payroll, affiliated transactions
Evergreen Lakes Water Company	QW-2005-0007	<u>Informal Rate Case</u> – All issues
Central Jefferson County Utilities	SF-2004-0587	<u>Finance Case</u> – All issues except revenues
TBJ Sewer System, Inc.	SR-2003-0244	<u>Informal Rate Case</u> – All issues
Central Rivers Wastewater, Inc.	N/A	<u>Rate Review</u> – All issues related to review
Fidelity Telephone Company	IR-2004-0272	<u>Direct</u> - Rate Base and Related Expenses; Insurance Other Than Group; Miscellaneous Other Taxes
Missouri American Water Company	WR-2003-0500	<u>Direct</u> – Rate Base and Related Expenses, AFUDC, Dues and Donations, Waste Disposal Expense, Storage Tank Lease Expense, Deferred Maintenance Expense, Transportation Expense, Insurance Other Than Group, Cost of Depreciation Study Expense <u>Surrebuttal</u> – AFUDC, Dues and Donations, St. Joseph Waste Disposal Expense, Transportation Expense, Property Taxes
Laclede Gas Company	GR-2002-356	<u>Direct</u> - Cash Working Capital, Rate Case Exp./PSC Assessment, Advertising, Misc. Expense

Hojong Kang

Educational Background and Work Experience

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

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

BY HOJONG KANG

<u>File Number</u>	<u>Company</u>	<u>Issues</u>
ER-2010-0355	Kansas City Power & Light Company	DSM Prudence LED Street and Area Lighting
ER-2010-0356	KCP&L Greater Missouri Operations Company	DSM Prudence LED Street and Area Lighting
EO-2011-0066	The Empire District Electric Company	Electric Utility Resource Planning Compliance Filing
ER-2011-0028	Ameren Missouri	LED Street and Area Lighting
EO-2011-0271	Ameren Missouri	Electric Utility Resource Planning Compliance Filing
EO-2012-0009	KCP&L Greater Missouri Operations Company	Demand-Side Programs Investment Mechanism
EO-2012-0142	Ameren Missouri	Demand-Side Programs Investment Mechanism

Robin Kliethermes

Present Position:

I am a Regulatory Economist I in the Economic Analysis Section, Energy Unit, Tariff, Safety, Economic and Engineering Analysis Department of the Missouri Public Service Commission. I have been employed by the Missouri Public Service Commission since March of 2012.

Educational Background and Work Experience:

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

SHAWN E. LANGE

PRESENT POSITION:

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

EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:

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

TESTIMONY FILED:

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

Case Number	Utility	Testimony	Issue
ER-2010-0036	Union Electric Company d/b/a AmerenUE	Staff Report	Net System Input
ER-2010-0130	Empire District Electric Company	Staff Report	Variable Fuel Costs
		Surrebuttal	Variable Fuel Costs
ER-2010-0355	Kansas City Power & Light Company	Staff Report	Variable Fuel Costs
ER-2010-0356	KCP&L Greater Missouri Operations Company	Staff Report	Engineering Review-Sibley 3 SCR
ER-2011-0004	Empire District Electric Company	Staff Report	Variable Fuel Costs
ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Staff Report	Net System Input

Erin Maloney

Current Position

Missouri Public Service Commission, Jefferson City, MO

January 2005 – Present

Utility Engineering Specialist III

Utility Operations/Energy Unit/Engineering Analysis

Previous Position

Electronic Data Systems, Kansas City, Missouri

August 1995 – November 2002

System Engineer

Education

Bachelor of Science Mechanical Engineering

University of Las Vegas, Nevada, May 1992

Previous Testimony Filed Before the Commission

Case Number	Type of Testimony	Issue
ER-2005-0436	Direct	Reliability
ER-2006-0315	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2006-0314	Direct, Rebuttal, Surrebuttal, True-up Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0002	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0004	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0291	Staff Report	System Losses and Jurisdictional Demand and Energy Allocation
ER-2008-0093	Staff Report	System Losses and Jurisdictional Demand and Energy Allocation
ER-2008-0318	Staff Report, Rebuttal, Surrebuttal	Fuel and Purchased Power Prices
ER-2009-0090	Staff Report	Purchased Power Prices
ER-2009-0089	Staff Report	Allocation Factor for Fuel & Purchased Power
ER-2010-0036	Staff Report, Rebuttal	Fuel and Purchased Power Prices
ER-2010-0355	Staff Report, Surrebuttal	Purchased Power Prices

ER-2010-0356	Staff Report	Purchased Power Prices
ER-2011-0028	Staff Report	Fuel and Purchased Power Prices
ER-2011-0028	Rebuttal	Fuel and Purchased Power Prices

Education and Work Experience Background for
Lena M. Mantle, P.E.

Energy Unit Manager
Tariff, Safety, Economic and Engineering Analysis Department
Regulatory Review Division

I received a Bachelor of Science Degree in Industrial Engineering from the University of Missouri, at Columbia, in May, 1983. I joined the Research and Planning Department of the Missouri Public Service Commission in August, 1983. I became the Supervisor of the Engineering Analysis Section of the Energy Department in August, 2001. In July, 2005, I was named the Manager of the Energy Department. The Energy Department was renamed the Energy Unit in August, 2011. I am a registered Professional Engineer in the State of Missouri.

In my work at the Commission from May 1983 through August 2001 I worked in many areas of electric utility regulation. Initially I worked on electric utility class cost-of-service analysis. As a member of the Research and Planning Department, I participated in the development of a leading-edge methodology for weather normalizing hourly class energy for rate design cases. I applied this methodology to weather normalize energy in numerous rate increase cases.

My responsibilities as the Supervisor of the Engineering Analysis section considerably broadened my work scope. This section of the Commission Staff is responsible for a wide variety of engineering analysis including electric utility fuel and purchased power expense estimation for rate cases, generation plant construction audits, review of territorial agreements, and resolution of customer complaints. As the Manager of the Energy Unit, I oversee the activities of the Engineering Analysis section, the electric and natural gas utility tariff filings, the Commission's natural gas safety staff, fuel adjustment clause filings, resource planning compliance review and the class cost-of-service and rate design for natural gas and electric utilities.

In my work at the Commission I have participated in the development or revision of the following Commission rules:

- 4 CSR 240-3.130 Filing Requirements and Schedule of Fees for Applications for Approval of Electric Service Territorial Agreements and Petitions for Designation of Electric Service Areas
- 4 CSR 240-3.135 Filing Requirements and Schedule of Fees Applicable to Applications for Post-Annexation Assignment of Exclusive Service Territories and Determination of Compensation
- 4 CSR 240-3.161 Electric Utility Fuel and Purchased Power Cost Recovery Mechanisms Filing and Submission Requirements
- 4 CSR 240-3.162 Electric Utility Environmental Cost Recovery Mechanisms Filing and Submission Requirements
- 4 CSR 240-3.190 Reporting Requirements for Electric Utilities and Rural Electric Cooperatives
- 4 CSR 240-14 Utility Promotional Practices
- 4 CSR 240-18 Safety Standards
- 4 CSR 240-20.015 Affiliate Transactions
- 4 CSR 240-20.090 Electric Utility Fuel and Purchased Power Cost Recovery Mechanisms
- 4 CSR 240-20.091 Electric Utility Environmental Cost Recovery Mechanisms
- 4 CSR 240-22 Electric Utility Resource Planning

I have testified before the Commission in the following cases:

<u>CASE NUMBER</u>	<u>TYPE OF FILING</u>	<u>ISSUE</u>
ER-84-105	Direct	Demand-Side Update
ER-85-128, et. al	Direct	Demand-Side Update
EO-90-101	Direct, Rebuttal & Surrebuttal	Weather Normalization of Sales; Normalization of Net System
ER-90-138	Direct	Normalization of Net System

EO-90-251	Rebuttal	Promotional Practice Variance
EO-91-74, et. al.	Direct	Weather Normalization of Class Sales; Normalization of Net System
ER-93-37	Direct	Weather Normalization of Class Sales; Normalization of Net System
ER-94-163	Direct	Normalization of Net System
ER-94-174	Direct	Weather Normalization of Class Sales; Normalization of Net System
EO-94-199	Direct	Normalization of Net System
ET-95-209	Rebuttal & Surrebuttal	New Construction Pilot Program
ER-95-279	Direct	Normalization of Net System
ER-97-81	Direct	Weather Normalization of Class Sales; Normalization of Net System; TES Tariff
EO-97-144	Direct	Weather Normalization of Class Sales; Normalization of Net System;
ER-97-394, et. al.	Direct, Rebuttal & Surrebuttal	Weather Normalization of Class Sales; Normalization of Net System; Energy Audit Tariff
EM-97-575	Direct	Normalization of Net System
EM-2000-292	Direct	Normalization of Net System; Load Research;
ER-2001-299	Direct	Weather Normalization of Class Sales; Normalization of Net System;
EM-2000-369	Direct	Load Research
ER-2001-672	Direct & Rebuttal	Weather Normalization of Class Sales; Normalization of Net System;
ER-2002-1	Direct & Rebuttal	Weather Normalization of Class Sales; Normalization of Net System;
ER-2002-424	Direct	Derivation of Normal Weather
EF-2003-465	Rebuttal	Resource Planning
ER-2004-0570	Direct	Reliability Indices

ER-2004-0570	Rebuttal & Surrebuttal	Energy Efficiency Programs and Wind Research Program
EO-2005-0263	Spontaneous	DSM Programs; Integrated Resource Planning
EO-2005-0329	Spontaneous	DSM Programs; Integrated Resource Planning
ER-2005-0436	Direct	Resource Planning
ER-2005-0436	Rebuttal	Low-Income Weatherization; Energy Efficiency Programs
ER-2005-0436	Surrebuttal	Low-Income Weatherization; Energy Efficiency Programs; Resource Planning
EA-2006-0309	Rebuttal, Surrebuttal	Resource Planning
EA-2006-0314	Rebuttal	Jurisdictional Allocation Factor
ER-2006-0315	Supplemental Direct	Energy Forecast
ER-2006-0315	Rebuttal	DSM; Low-Income Programs
ER-2007-0002	Direct	DSM Cost Recovery
GR-2007-0003	Direct	DSM Cost Recovery
ER-2007-0004	Direct	Resource Planning
ER-2008-0093	Rebuttal	Fuel Adjustment Clause, Low-Income Program
ER-2008-0318	Surrebuttal	Fuel Adjustment Clause
ER-2009-0090	Surrebuttal	Capacity Requirements
ER-2010-0036	Supplemental Direct, Surrebuttal	Fuel Adjustment Clause
EO-2010-0255	Direct/Rebuttal	Fuel Adjustment Clause Prudence
ER-2010-0356	Rebuttal, Surrebuttal	Resource Planning Issues
ER-2011-0028	Rebuttal, Surrebuttal	Fuel Adjustment Clause
EU-2011-0027	Rebuttal	Fuel Adjustment Clause
EO-2011-0390	Rebuttal	Resource Planning; Fuel Adjustment Clause Prudence
EO-2012-0074	Direct/Rebuttal	Fuel Adjustment Clause Prudence

Contributed to Staff Direct Testimony Report

ER-2007-0291	DSM Cost recovery
ER-2008-0093	Fuel Adjustment Clause, Experimental Low-Income Program
ER-2008-0318	Fuel Adjustment Clause
ER-2009-0090	Fuel Adjustment Clause, Capacity Requirements
HR-2009-0092	Fuel Adjustment Rider
ER-2010-0036	Environmental Cost Recovery Mechanism
ER-2010-0356	Resource Planning Issues
ER-2011-0028	Fuel Adjustment Clause

DAVID MURRAY

Educational and Employment Background and Credentials

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

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

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

I have been awarded the professional designation Certified Rate of Return Analyst (CRRA) by the Society of Utility and Regulatory Financial Analysts (SURFA). This designation is awarded based upon experience and successful completion of a written examination, which I completed during my attendance at a SURFA conference in April 2007.

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
04/15/11	ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Surrebuttal	Rate of Return Capital Structure
02/25/11	ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Rebuttal	Rate of Return Capital Structure
02/08/11	ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Cost of Service Report	Rate of Return Capital Structure
1/12/11	ER-2010-0356	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
1/05/11	ER-2010-0355	Kansas City Power & Light Company	Surrebuttal	Rate of Return Capital Structure
12/15/10	ER-2010-0356	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
12/08/10	ER-2010-0355	Kansas City Power & Light Company	Rebuttal	Rate of Return Capital Structure
11/17/10	ER-2010-0356	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
11/10/10	ER-2010-0355	Kansas City Power & Light Company	Cost of Service Report	Rate of Return Capital Structure
05/06/10	WR-2010-0131	Missouri-American Water Company	Surrebuttal	Rate of Return Capital Structure
04/15/10	WR-2010-0131	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
03/09/10	WR-2010-0131	Missouri-American Water Company	Cost of Service Report	Rate of Return Capital Structure
03/05/10	ER-2010-0036	Union Electric Company d/b/a AmerenUE	Surrebuttal	Rate of Return Capital Structure
02/11/10	ER-2010-0036	Union Electric Company d/b/a AmerenUE	Rebuttal	Rate of Return Capital Structure
12/18/09	ER-2010-0036	Union Electric Company d/b/a AmerenUE	Cost of Service Report	Rate of Return Capital Structure
10/14/09	GR-2009-0355	Missouri Gas Energy	Surrebuttal	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
09/28/09	GR-2009-0355	Missouri Gas Energy	Rebuttal	Rate of Return Capital Structure
08/21/09	GR-2009-0355	Missouri Gas Energy	Cost of Service Report	Rate of Return Capital Structure
04/09/09	HR-2009-0092	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
04/09/09	ER-2009-0090	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
04/07/09	ER-2009-0089	Kansas City Power & Light Company	Surrebuttal	Rate of Return Capital Structure
03/13/09	HR-2009-0092	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
03/13/09	ER-2009-0090	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
03/11/09	ER-2009-0089	Kansas City Power & Light Company	Rebuttal	Rate of Return Capital Structure
02/13/09	HR-2009-0092	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
02/13/09	ER-2009-0090	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
02/11/09	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

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
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
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

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
02/13/2004	GR-2004-0072	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Rebuttal	Rate of Return Capital Structure
02/13/2004	ER-2004-0034	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Surrebuttal	Rate of Return Capital Structure
02/13/2004	HR-2004-0024	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Surrebuttal	Rate of Return Capital Structure
01/26/2004	HR-2004-0024	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks L&P	Rebuttal	Rate of Return Capital Structure
01/26/2004	ER-2004-0034	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks L&P	Rebuttal	Rate of Return Capital Structure
01/09/2004	WT-2003-0563	Osage Water Company	Rebuttal	Rate of Return Capital Structure
01/09/2004	ST-2003-0562	Osage Water Company	Rebuttal	Rate of Return Capital Structure
01/06/2004	GR-2004-0072	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/19/2003	ST-2003-0562	Osage Water Company	Direct	Rate of Return Capital Structure
12/19/2003	WT-2003-0563	Osage Water Company	Direct	Rate of Return Capital Structure
12/09/2003	ER-2004-0034	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/09/2003	HR-2004-0024	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/05/2003	WC-2004-0168	Missouri-American Water Co	Surrebuttal	Rate of Return Capital Structure
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

CASE PROCEEDING PARTICIPATION**DAVID MURRAY**

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

Mark L. Oligschlaeger

Education, Background and Case Participation

I attended Rockhurst College in Kansas City, Missouri, and received a Bachelor of Science degree in Business Administration, with a major in Accounting, in 1981. I have been employed by the Missouri Public Service Commission (Commission) since September 1981 within the Auditing Unit.

In November 1981, I passed the Uniform Certified Public Accountant examination and, since February 1989, have been licensed in the state of Missouri as a CPA. The Uniform CPA examination consisted of four parts: Accounting Practice, Accounting Theory, Auditing and Business Law. I received a passing score in all four of these components the first time that I took the test.

I have been employed by this Commission within the Auditing Unit for over 30 years, and have submitted testimony on ratemaking matters numerous times before the Commission. I have also been responsible for the supervision of other Commission employees in rate cases and other regulatory proceedings many times. I have received continuous training at in-house and outside seminars on technical ratemaking matters since I began my employment at the Commission.

In April 2011, I was appointed as Manager of the Auditing Unit, Utility Services Department, Regulatory Review Division, of the Commission.

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
Western Resources	GR-90-40 and GR-91-149	Take-Or-Pay Costs
Missouri-American Water Company	WR-91-211	True-up; Known and Measurable
Missouri Public Service	EO-91-358 and EO-91-360	Accounting Authority Order
Generic Telephone	TO-92-306	Revenue Neutrality; Accounting Classification
Generic Electric	EO-93-218	Preapproval
Western Resources & Southern Union Company	GM-94-40	Regulatory Asset Transfer
St. Louis County Water	WR-95-145	Policy
Union Electric Company	EM-96-149	Merger Savings; Transmission Policy
St. Louis County Water	WR-96-263	Future Plant
Missouri Gas Energy	GR-96-285	Riders; Savings Sharing
The Empire District Electric Company	ER-97-82	Policy
Missouri Public Service	ER-97-394	Stranded/Transition Costs; Regulatory Asset Amortization; Performance Based Regulation
Western Resources & Kansas City Power & Light	EM-97-515	Regulatory Plan; Ratemaking Recommendations; Stranded Costs
United Water Missouri	WA-98-187	FAS 106 Deferrals
Laclede Gas Company	GR-99-315 (remand)	Depreciation and Cost of Removal
Missouri-American Water	WM-2000-222	Conditions
UtiliCorp United & St. Joseph Light & Power	EM-2000-292	Staff Overall Recommendations
UtiliCorp United & The Empire District Electric Company	EM-2000-369	Overall Recommendations
Green Hills Telephone	TT-2001-115	Policy
IAMO Telephone Company	TT-2001-116	Policy
Ozark Telephone Company	TT-2001-117	Policy

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
Peace Valley Telephone	TT-2001-118	Policy
Holway Telephone Company	TT-2001-119	Policy
KLM Telephone Company	TT-2001-120	Policy
Missouri Gas Energy	GR-2001-292	SLRP Deferrals; Y2K Deferrals; Deferred Taxes; SLRP and Y2K CSE/GSIP
The Empire District Electric Company	ER-2001-299	Prudence/State Line Construction/Capital Costs
Ozark Telephone Company	TC-2001-402	Interim Rate Refund
Gateway Pipeline Company	GM-2001-585	Financial Statements
Missouri Public Service	ER-2001-672	Purchased Power Agreement; Merger Savings/Acquisition Adjustment
Union Electric Company	EC-2002-1	Merger Savings; Criticisms of Staff's Case; Injuries and Damages; Uncollectibles
Laclede Gas Company	GA-2002-429	Accounting Authority Order Request
Aquila, Inc., d/b/a Aquila Networks-MPS-Electric and Aquila Networks-L&P-Electric and Steam	ER-2004-0034 and HR-2004-0024 (Consolidated)	Aries Purchased Power Agreement; Merger Savings
Missouri Gas Energy	GR-2004-0209	Revenue Requirement Differences; Corporate Cost Allocation Study; Policy; Load Attrition; Capital Structure
Empire District Electric	ER-2006-0315	Fuel/Purchased Power; Regulatory Plan Amortizations; Return on Equity; True-Up
Missouri Gas Energy	GR-2006-0422	Unrecovered Cost of Service Adjustment; Policy
Laclede Gas Company	GR-2007-0208	Case Overview; Depreciation Expense/Depreciation Reserve; Affiliated Transactions; Regulatory Compact
Missouri Gas Utility	GR-2008-0060	Report on Cost of Service; Overview of Staff's Filing

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
The Empire District Electric Company	ER-2008-0093	Case Overview; Regulatory Plan Amortizations; Asbury SCR; Commission Rules Tracker; Fuel Adjustment Clause; ROE and Risk; Depreciation; True-up; Gas Contract Unwinding
KCP&L Greater Missouri Operations Company	EO-2008-0216	Rebuttal: Accounting Authority Order Request
Missouri Gas Energy, a Division of Southern Union	GR-2009-0355	Staff Report Cost of Service: Direct Report on Cost of Service; Overview of the Staff's Filing; Rebuttal: Kansas Property Taxes/AAO; Bad Debts/Tracker; FAS 106/OPEBs; Policy; Surrebuttal: Environmental Expense, FAS 106/OPEBs
The Empire District Electric Company, The-Investor (Electric)	ER-2010-0130	Staff Report Cost of Service: Direct Report on Cost of Service; Overview of the Staff's Filing; Regulatory Plan Amortizations; Surrebuttal: Regulatory Plan Amortizations
The Empire District Electric Company	ER-2011-0004	Staff Report on Cost of Service: Direct: Report on Cost of Service; Overview of the Staff's Filing, Surrebuttal: SWPA Payment, Ice Storm Amortization Rebasing, S02 Allowances, Fuel/Purchased Power and True-up
Missouri-American Water Company	WR-2011-0337	Surrebuttal: Pension Tracker
Missouri Gas Energy, A Division of Southern Union	GU-2011-0392	Rebuttal: Lost Revenues Cross-Surrebuttal: Lost Revenues
KCP&L Greater Missouri Operations Company	EO-2012-0009	Rebuttal: DSIM
Union Electric Company d/b/a Ameren Missouri	EU-2012-0027	Rebuttal: Accounting Authority Order Cross-Surrebuttal: Accounting Authority Order
Union Electric Company d/b/a Ameren Missouri	EO-2012-0142	Rebuttal: DSIM

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Cases prior to 1990 include:

<u>COMPANY NAME</u>	<u>CASE NUMBER</u>
Kansas City Power and Light Company	ER-82-66
Kansas City Power and Light Company	HR-82-67
Southwestern Bell Telephone Company	TR-82-199
Missouri Public Service Company	ER-83-40
Kansas City Power and Light Company	ER-83-49
Southwestern Bell Telephone Company	TR-83-253
Kansas City Power and Light Company	EO-84-4
Kansas City Power and Light Company	ER-85-128 & EO-85-185
KPL Gas Service Company	GR-86-76
Kansas City Power and Light Company	HO-86-139
Southwestern Bell Telephone Company	TC-89-14

John A. Rogers

Educational Background and Work Experience

I have a Master of Business Administration degree from the University of San Diego and a Bachelor of Science degree in Engineering Science from the University of Notre Dame. My work experience includes 34 years in energy utility engineering, system operations, strategic planning, regulatory affairs and management consulting. From 1974 to 1985, I was employed by San Diego Gas & Electric with responsibilities in gas engineering, gas system planning and gas system operations. From 1985 to 2000, I was employed by Citizens Utilities in leadership roles for gas operations in Arizona, Colorado and Louisiana. From 2000 to 2003, I was an executive consultant for Convergent Group (a division of Schlumberger) providing management consulting services to energy companies. From 2004 to 2008, I was employed by Arkansas Western Gas and was responsible for strategic planning and resource planning. I have provided expert testimony before the California Public Utilities Commission, Arizona Corporation Commission, Arkansas Public Service Commission and Missouri Public Service Commission in general rate cases, applications for special projects, gas resource plan cases and electric resource plan cases. I have been employed by the Missouri Public Service Commission since December 2008 and am responsible for Staff's review of electric utility resource planning compliance filings, demand-side management programs and fuel adjustment clauses.

John A. Rogers
Testimony, Reports and Rulemakings

BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION

<u>File Number</u>	<u>Company/Organization</u>	<u>Issues</u>
ER-2010-0036	Ameren Missouri	Fuel Adjustment Clause Demand-Side Programs (DSM) DSM Cost Recovery
EX-2010-0368 EW-2010-0254	Missouri Public Service Commission	Missouri Energy Efficiency Investment Act Rulemaking
EX-2010-0254 EW-2009-0412	Missouri Public Service Commission	Electric Utility Resource Planning Rulemaking
EO-2009-0237	KCP&L Greater Missouri Operations Company	Electric Utility Resource Planning Compliance Filing
ER-2009-0090	KCP&L Greater Missouri Operations Company	Fuel Adjustment Clause
ER-2010-0355	Kansas City Power and Light	DSM Cost Recovery Fuel Switching
ER-2010-0356	KCP&L Greater Missouri Operations Company	Fuel Adjustment Clause DSM Cost Recovery Fuel Switching
EO-2011-0066	Empire District Electric Company	Electric Utility Resource Planning Compliance Filing
ER-2011-0028	Ameren Missouri	DSM Cost Recovery
EO-2011-0271	Ameren Missouri	Electric Utility Resource Planning Compliance Filing
EO-2012-0009	KCP&L Greater Missouri Operations Company	Demand-side Programs Investment Mechanism
EO-2012-0142	Ameren Missouri	Demand-side Programs Investment Mechanism

John A. Rogers
Testimony, Reports and Rulemakings

BEFORE THE ARKANSAS PUBLIC SERVICE COMMISSION

<u>Docket Number</u>	<u>Company</u>	<u>Issue</u>
07-079-TF	Arkansas Western Gas	Arkansas Weatherization Program
07-078-TF	Arkansas Western Gas	Initial Energy Efficiency Programs
07-041-P	Arkansas Western Gas	Special Contract
06-028-R	Arkansas Western Gas	Resource Planning Guidelines for Electric Utilities
05-111-P	Arkansas Western Gas	Gas Conservation Home Weatherization Program

David C. Roos

Present Position: I am a Regulatory Economist III in the Energy Resource Analysis Section, Energy Unit, Operations Department of the Missouri Public Service Commission.

Educational Background and Work Experience:

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

Previous Cases

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

Empire District Electric Company	ER-2008-0093
Kansas City Power and Light	ER-2008-0034
Greater Missouri Operations	HR-2008-0340
Greater Missouri Operations	ER-2009-0091
Greater Missouri Operations	EO-2009-0115
Greater Missouri Operations	EE-2009-0237
Greater Missouri Operations	EO-2009-0431
Empire District Electric Company	ER-2010-0105
Greater Missouri Operations	EO-2010-0002
AmerenUE	ER-2010-0036
AmerenUE	ER-2010-0044
Empire District Electric Company	EO-2010-0084
Empire District Electric Company	ER-2010-0105
AmerenUE	ER-2010-0165
Greater Missouri Operations	EO-2010-0167
AmerenUE	EO-2010-0255
Greater Missouri Operations (Aquila)	EO-2008-0216
Ameren Missouri	ER-2011-0028
Empire District Electric Company	EO-2011-0066
Empire District Electric Company	EO-2011-0285
Ameren Missouri	EO-2012-0074
Greater Missouri Operations	EO-2012-0009
Ameren Missouri	EO-2012-0142

MICHAEL E. TAYLOR

- Bachelor of Science degree in Mechanical Engineering, University of Missouri-Rolla, 1972
- Master of Science degree in Engineering Management, University of Missouri-Rolla, 1987
- United States Navy (Submarine Service), 1972 to 1979
- Union Electric Company (AmerenUE), 1979 to 2003
Experience included Callaway Plant operations, work control, engineering, quality assurance, quality control, instrumentation and controls, fire protection, industrial safety, outage scheduling, daily scheduling and work planning
Licensed as a Senior Reactor Operator
- Missouri Public Service Commission Staff, 2003 to present
Utility Engineering Specialist II, Safety/Engineering Section, Energy Unit
Utility Engineering Specialist III, Engineering Analysis Section, Energy Unit

PREVIOUS TESTIMONY OF MICHAEL E. TAYLOR

Case Number	Company	Type of Filing	Issue
ER-2006-0314	Kansas City Power & Light	Direct	Plant in Service
ER-2006-0314	Kansas City Power & Light	True-Up Direct	Plant in Service
ER-2007-0002	AmerenUE	Direct	Plant in Service
ER-2007-0002	AmerenUE	Supplemental Direct	Plant in Service
ER-2007-0004	Aquila	Rebuttal	Fuel Adjustment Clause (FAC)
ER-2007-0291	Kansas City Power & Light	Staff Report	Plant in Service
ER-2007-0291	Kansas City Power & Light	True-Up Direct	Plant in Service
ER-2008-0093	Empire District Electric	Staff Report	Plant in Service
ER-2008-0093	Empire District Electric	Rebuttal	FAC
ER-2008-0093	Empire District Electric	Surrebuttal	Plant in Service
ER-2008-0318	AmerenUE	Rebuttal	FAC
ER-2009-0089	Kansas City Power & Light	Surrebuttal	Plant in Service
ER-2009-0089	Kansas City Power & Light	Live Testimony	Plant in Service
ER-2009-0090	KCP&L Greater Missouri Operations Company	Live Testimony	Plant in Service
ER-2010-0036	AmerenUE	Staff Report	FAC
ER-2010-0355	Kansas City Power & Light	Rebuttal	Renewable Energy Standard (RES)
ER-2010-0356	KCP&L Greater Missouri Operations Company	Rebuttal	RES
ER-2010-0355	Kansas City Power & Light	Surrebuttal	RES
ER-2010-0356	KCP&L Greater Missouri Operations Company	Surrebuttal	RES
ER-2011-0028	Ameren Missouri	Staff Report	Plant in service
ER-2011-0028	Ameren Missouri	Rebuttal	RES
ER-2011-0004	Empire District Electric	Staff Report	Plant in service

HENRY WARREN, PHD
REGULATORY ECONOMIST
ENERGY UNIT
UTILITY OPERATIONS DEPARTMENT
REGULATORY REVIEW DIVISION

EDUCATION AND EXPERIENCE

I received my Bachelor of Arts and my Master of Arts in Economics from the University of Missouri-Columbia, and a Doctor of Philosophy (PhD) in Economics from Texas A&M University. Prior to joining the PSC Staff (Staff), I was an Economist with the U.S. National Oceanic and Atmospheric Administration (NOAA). At NOAA I conducted research on the economic impact of climate and weather. I began my employment at the Commission on October 1, 1992 as a Research Economist in the Economic Analysis Department. My duties consisted of calculating adjustments to test-year energy use based on test-year weather and normal weather, and I also assisted in the review of Electric Resource Plans for investor owned utilities in Missouri. From December 1, 1997, until May 2001, I was a Regulatory Economist II in the Commission's Gas Department, where my duties included analysis of issues in natural gas rate cases and were expanded to include reviewing tariff filings, applications and various other matters relating to jurisdictional gas utilities in Missouri. On June 1, 2001 the Commission organized an Energy Department and I was assigned to the Tariff/Rate Design Section of the Energy Department. My duties in the Energy Unit include analysis of issues in rate cases of natural gas and electric utilities, tariff filings, applications, and various other matters relating to jurisdictional gas and electric utilities in Missouri, including review of Electric Resource Plans and Regulatory Plans for investor owned electric utilities in Missouri. I have also served on various task forces, collaboratives, and working groups dealing with issues relating to jurisdictional natural gas and electric utilities.

MISSOURI PUBLIC SERVICE COMMISSION
CASES IN WHICH PREPARED TESTIMONY,
REPORT, OR REVIEW WAS SUBMITTED BY:
HENRY E. WARREN, PHD

<u>COMPANY NAME</u>	<u>CASE NUMBER</u>
St. Joseph Light and Power Company	GR-93-042 ¹
Laclede Gas Co.	GR-93-149
Missouri Public Service	GR-93-172 ¹
Western Resources	GR-93-240 ¹
Laclede Gas Co.	GR-94-220 ¹
Kansas City Power & Light Co.	EO-94-3601 ²
United Cities Gas Co.	GR-95-160 ¹
UtiliCorp United, Inc.	EO-95-187 ²
The Empire District Electric Co.	ER-95-279 ¹
The Empire District Electric Co.	EO-96-56 ²
St. Joseph Light and Power Company	EO-96-198 ²
Laclede Gas Co.	GR-96-193 ¹
Missouri Gas Energy	GR-96-285 ¹
The Empire District Electric Co.	ER-97-081 ¹
Union Electric Co.	GR-97-393 ¹
Missouri Gas Energy	GR-98-140 ¹
Laclede Gas Co.	GR-98-374 ¹
St. Joseph Light & Power Company	GR-99-246 ¹
Laclede Gas Co.	GR-99-315 ¹
Union Electric Company (d/b/a AmerenUE)	GR-2000-512 ¹
Missouri Gas Energy	GR-2001-292 ¹
Laclede Gas Co.	GR-2001-629 ¹

¹Testimony includes computations to adjust test year volumes, therms, or kWh to normal weather.

²Staff Report or Review

MISSOURI PUBLIC SERVICE COMMISSION
CASES IN WHICH PREPARED TESTIMONY,
REPORT OR REVIEW WAS SUBMITTED BY:
HENRY E. WARREN, PHD
(CONTINUED)

<u>COMPANY NAME</u>	<u>CASE NUMBER</u>
Laclede Gas Company	GC-2002-0110 ²
Laclede Gas Company	GR-2002-0356 ¹
Aquila, Inc.	GC-2003-0131 ²
Laclede Gas Company	GC-2003-0212 ²
Laclede Gas Company	GT-2003-0117
Aquila, Inc., (d/b/a Aquila Networks MPS and L&P)	GR-2004-0072 ¹
Missouri Gas Energy	GR-2004-0209
Laclede Gas Company	GC-2004-0240 ²
Kansas City Power & Light Company	EO-2005-0329 ²
Union Electric Company (d/b/a AmerenUE)	EO-2006-0240 ²
The Empire District Electric Company	ER-2006-0315
The Atmos Energy Corporation	GR-2006-0387 ¹
Missouri Gas Energy	GR-2006-0422 ¹
Union Electric Company (d/b/a AmerenUE)	GR-2007-0003 ¹
Kansas City Power & Light Company	EO-2007-0008 ²
Aquila, Inc., (d/b/a Aquila Networks MPS and L&P)	EO-2007-0298 ²
Laclede Gas Company	GR-2007-0208 ²
Missouri Gas Energy – The Empire District Gas Company	GA-2007-0289, et al
Union Electric Company (d/b/a AmerenUE)	EO-2007-0409 ²

¹Testimony includes computations to adjust test year volumes, therms, or kWh to normal weather.

²Staff Report or Review

MISSOURI PUBLIC SERVICE COMMISSION
CASES IN WHICH PREPARED TESTIMONY,
REPORT OR REVIEW WAS SUBMITTED BY:
HENRY E. WARREN, PHD
(CONTINUED)

The Empire District Electric Company	EO-2008-0069 ²
Union Electric Company (d/b/a AmerenUE)	ER-2008-0318
Missouri Gas Energy	GR-2009-0355 ¹
The Empire District Gas Company	GR-2009-0434
The Empire District Electric Company	ER-2010-0130
Laclede Gas Company	GR-2010-0171 ²
Atmos Energy Corporation	GR-2010-0192
Chairman's Request for Status Report Regarding Energy Efficiency ...	AO-2011-0035 ²
Kansas City Power & Light	ER-2010-0355 ²
Kansas City Power & Light (Surrebuttal)	ER-2010-0355
KCP&L - Greater Missouri Operations	ER-2010-0356 ²
KCP&L - Greater Missouri Operations (Surrebuttal)	ER-2010-0356
Union Electric Company (d/b/a Ameren Missouri)	GR-2010-0363 ²
Union Electric Company (d/b/a Ameren Missouri) (Rebuttal)	GR-2010-0363
Union Electric Company (d/b/a Ameren Missouri)	ER-2011-0028 ²
Empire District Electric Company	ER-2011-0004 ²
Veolia Energy Kansas City, Inc.	HR-2011-0241
Union Electric Company (d/b/a Ameren Missouri) (Surrebuttal)	GT-2011-0410

¹Testimony includes computations to adjust test year volumes, therms, or kWh to normal weather.

²Staff Report or Review

Curt Wells

Present Position:

I am a Regulatory Economist in the Economic Analysis Section, Energy Unit, Tariff, Safety, Economic and Engineering Analysis Department of the Missouri Public Service Commission.

Educational Background and Work Experience:

I have a Bachelor's degree in Economics from Duke University, a Master's degree in Economics from The Pennsylvania State University, and a Master's degree in Applied Economics from Southern Methodist University. I have been employed by the Missouri Public Service Commission since February, 2006. Prior to joining the Commission, I completed a career in the U.S. Air Force, which included assignments as an aircraft navigator, and later in the Purchasing/Contracting area as Contract Negotiator and Administrator, Installation Purchasing Department Chief, Contracting Policy Manager, Director of the Air Force warranty center, and Program Manager responsible for developing and awarding technical support contracts.

CURT WELLS

TESTIMONY/REPORTS FILED BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION

<u>Case/File Number</u>	<u>Company</u>	<u>Issue</u>
ER-2006-0314 Direct/ True-up Direct	Kansas City Power & Light Company	Calculation of Normal Weather, Revenue
ER-2006-0315 Direct/Rebuttal	Empire District Electric	Revenue
GR-2006-0387 Direct	ATMOS Energy Corporation	Calculation of Normal Weather
GR-2006-0422 Direct/Rebuttal/ Surrebuttal	Missouri Gas Energy	Calculation of Normal Weather
ER-2007-0002 Direct/Rebuttal	Union Electric d/b/a AmerenUE	Calculation of Normal Weather, Large Customer Annualization
GR-2007-0003 Direct	Union Electric d/b/a AmerenUE	Calculation of Normal Weather
ER-2007-0004 Direct/ Supplemental Direct	Aquila, Inc	Calculation of Normal Weather, Revenue
GR-2007-0208 Direct	Laclede Gas Company	Calculation of Normal Weather
ER-2007-0291 Direct/Rebuttal	Kansas City Power & Light Co.	Calculation of Normal Weather, Large Power Revenue
ER-2008-0093 Direct(Report)/ Surrebuttal	Empire District Electric	Revenue, Rate Design
True-up Direct HR-2008-0300 Direct(Report)	Trigen-Kansas City Energy Corp.	Rate Design

CURT WELLS

TESTIMONY/REPORTS FILED BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION

<u>Case/File Number</u>	<u>Company</u>	<u>Issue</u>
ER-2008-0318 Direct(Report)	Union Electric d/b/a AmerenUE	Revenue
ER-2009-0089 Direct	Kansas City Power & Light Co.	[Coordinator]
ER-2009-0090 Direct(Report)	KCP&L Greater Missouri Operations	Revenue, [Coordinator]
HR-2009-0092 Direct	KCP&L Steam Greater Missouri Operations	[Coordinator]
ER-2010-0036 Direct(Report)	Union Electric d/b/a AmerenUE	Revenue
ER-2010-0130 Direct(Report)	Empire District Electric	Revenue
ER-2010-0355 Direct	Kansas City Power & Light Co.	[Coordinator]
ER-2010-0356 Direct(Report)	KCP&L Greater Missouri Operations	Revenue, [Coordinator]
ER-2011-0004 Direct(Report)	Empire District Electric	Revenue
ER-2011-0028 Direct(Report)	Union Electric d/b/a AmerenMissouri	Revenue
ER-2012-0024 Rebuttal	KCP&L Greater Missouri Operations	Revenue (Phase-in)

Credentials and Background of

Seoung Joun Won

I am currently employed as a Regulatory Economist I in the Economic Analysis Section, Energy Unit, Utility Operation Department 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 in 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 in the Commission include managing weather data, calculating normal weather, and analyzing revenues and rate designs.

List of Previous Testimony Filed

Seoung Joun Won

Case/File Number	Company	Issue
ER-2010-0355	Kansas City Power & Light Co.	Normal Weather Large Customer
ER-2010-0356	KCP&L Greater Missouri Operations Co.	Normal Weather
GR-2010-0363	Union Electric Co. d/b/a Ameren Missouri	Normal Weather
ER-2011-0028	Union Electric Co. d/b/a Ameren Missouri	Normal Weather Large Customer
ER-2011-0004	Empire District Electric Co.	Normal Weather Revenue
HR-2011-0028	Veolia Energy Kansas City, Inc	Normal Weather