

**MISSOURI PUBLIC SERVICE COMMISSION**

**STAFF REPORT**

**COST OF SERVICE**

**APPENDIX 1**

**Staff Credentials**

**UNION ELECTRIC COMPANY,  
d/b/a Ameren Missouri**

**CASE NO. ER-2019-0335**

*Jefferson City, Missouri  
December 2019*

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**for Ameren Missouri**  
**Case No. ER-2019-0335**

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**Paul Amenthor**

**EDUCATIONAL BACKGROUND AND EXPERIENCE**

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

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

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

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

**Paul Amenthor**

**CASE PARTICIPATION**

| <b><u>Company Name</u></b>             | <b><u>Case No.</u></b> | <b><u>Issues</u></b>   |
|--|------------------------|--|
| Ameren Missouri<br>(Electric)          | ER-2019-0335           | Payroll & Related Payroll Taxes<br>Employee Benefits, Employee<br>Relocation Expenses<br>MEEIA Test Year Labor and Non-<br>Labor Expenses<br>Callaway Refueling OT Labor and<br>non-Labor<br>Real & Property Taxes<br>Non-Labor Power Plant<br>maintenance<br>Dues & Donations<br>Miscellaneous Expenses<br>Severance costs  |
| Ameren Missouri<br>(Electric)          | EA-2019-0371           | CCN Filing   |
| Ameren Missouri (Gas)                  | GR-2019-0077           | <b>Rate Base Items:</b><br>Prepayments, customer advances,<br>customer deposits, Plant in service,<br>Accumulated Reserve, natural gas<br>inventories, materials and supplies<br><b>Revenues:</b><br>Customer Growth/seasonality,<br>Removal of GRT, PGA, Unbilled<br>Revenue, Provision for Rate<br>Refunds, and Other Revenues<br><b>Expenses:</b><br>Uncollectible Expense, Capitalized<br>depreciation, Non Labor<br>Distribution Maintenance, and<br>Interest on Customer Deposits<br>Filed Direct, Surrebuttal/True-Up |
| Liberty Midstates Natural<br>Gas (MNG) | GR-2018-0013           | Advertising, Miscellaneous<br>expenses, Insurance expense,<br>regulatory expense, Environmental<br>expense, Dues and Donations<br><br>Filed Direct, Surrebuttal/True-Up  |

## **ALAN J. BAX**

I graduated from the University of Missouri - Columbia with a Bachelor of Science degree in Electrical Engineering in December 1995. Concurrent with my studies, I was employed as an Engineering Assistant in the Energy Management Department of the University of Missouri – Columbia from the Fall of 1992 through the Fall of 1995. Prior to this, I completed a tour of duty in the United States Navy, completing a course of study at the Navy Nuclear Power School and a Navy Nuclear Propulsion Plant. Following my graduation from the University of Missouri - Columbia, I was employed by The Empire District Electric Company as a Staff Engineer until August 1999, at which time I began my employment with the Staff of the Missouri Public Service Commission. My current position is a Utility Engineering Specialist III in the Engineering Analysis Unit, within the Industry Analysis Division. 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 Company      | EA-2003-0135 |
| Union Electric Company d/b/a AmerenUE    | EO-2003-0271 |
| Aquila Networks – MPS                    | EO-2004-0603 |
| Union Electric Company d/b/a AmerenUE    | EC-2002-0117 |
| Three Rivers and Gascoage Electric Coops | EO-2005-0122 |
| Union Electric Company d/b/a AmerenUE    | EC-2002-1    |
| Aquila Networks – MPS                    | EO-2001-0384 |
| Empire District Electric Company         | ER-2001-299  |
| Aquila Networks – MPS                    | EA-2003-0370 |
| Union Electric Company d/b/a AmerenUE    | EW-2004-0583 |
| Union Electric Company d/b/a AmerenUE    | EO-2005-0369 |
| Trigen Kansas City                       | HA-2006-0294 |
| Union Electric Company d/b/a AmerenUE    | EC-2005-0352 |
| Missouri Public Service                  | ER-2001-672  |
| Aquila Networks – MPS                    | EO-2003-0543 |
| Kansas City Power and Light Company      | ER-2006-0314 |
| Macon Electric Coop                      | EO-2005-0076 |
| Aquila Networks – MPS                    | EO-2006-0244 |
| Union Electric Company d/b/a AmerenUE    | EC-2004-0556 |
| Union Electric Company d/b/a AmerenUE    | EC-2004-0598 |
| Empire District Electric Company         | ER-2004-0570 |
| Union Electric Company d/b/a AmerenUE    | EC-2005-0110 |
| Union Electric Company d/b/a AmerenUE    | EC-2005-0177 |
| Union Electric Company d/b/a AmerenUE    | EC-2005-0313 |
| Empire District Electric Company         | EO-2005-0275 |
| Aquila Networks – MPS                    | EO-2005-0270 |
| Union Electric Company d/b/a AmerenUE    | EO-2006-0145 |
| Empire District Electric Company         | ER-2006-0315 |

| COMPANY                                       | CASE NUMBER  |
|---|--------------|
| Aquila Networks – MPS                         | ER-2005-0436 |
| Union Electric Company d/b/a AmerenUE         | EO-2006-0096 |
| West Central Electric Cooperative             | EO-2006-0339 |
| Kansas City Power and Light Company           | ER-2006-0314 |
| Union Electric Company d/b/a AmerenUE         | EO-2008-0031 |
| Union Electric Company d/b/a AmerenUE         | EC-2009-0193 |
| Empire District Electric Company              | ER-2008-0093 |
| Missouri Rural Electric Cooperative           | EO-2008-0332 |
| Grundy Electric Cooperative                   | EO-2008-0414 |
| Osage Valley Electric Cooperative             | EO-2009-0315 |
| Union Electric Company d/b/a AmerenUE         | EO-2009-0400 |
| Union Electric Company d/b/a AmerenUE         | EO-2008-0310 |
| Aquila Networks – MPS                         | EA-2008-0279 |
| West Central Electric Cooperative             | EO-2008-0339 |
| Empire District Electric Company              | EO-2009-0233 |
| Union Electric Company d/b/a/ AmerenUE        | EO-2009-0272 |
| Empire District Electric Company              | EO-2009-0181 |
| Union Electric Company d/b/a AmerenUE         | ER-2008-0318 |
| Kansas City Power and Light Company           | ER-2009-0089 |
| Kansas City Power and Light – GMO             | ER-2009-0090 |
| Union Electric Company d/b/a AmerenUE         | ER-2010-0036 |
| Empire District Electric Company              | ER-2010-0130 |
| Laclede Electric Cooperative                  | EO-2010-0125 |
| Union Electric Company d/b/a AmerenUE         | EC-2010-0364 |
| Union Electric Company d/b/a AmerenUE         | EO-2011-0052 |
| Kansas City Power and Light Company           | ER-2010-0355 |
| Union Electric Company d/b/a AmerenUE         | EO-2010-0263 |
| Kansas City Power and Light – GMO             | EO-2011-0137 |
| Kansas City Power and Light – GMO             | ER-2010-0356 |
| Union Electric Company d/b/a AmerenUE         | ER-2011-0028 |
| Kansas City Power and Light – GMO             | EO-2012-0119 |
| Kansas City Power and Light Company           | EO-2011-0137 |
| Union Electric Company d/b/a AmerenUE         | ER-2012-0121 |
| Union Electric Company d/b/a/ Ameren Missouri | EX-2012-0332 |
| Empire District Electric Company              | EO-2011-0085 |
| Empire District Electric Company              | EO-2012-0192 |
| Empire District Electric Company              | EO-2013-0313 |
| Union Electric Company d/b/a AmerenUE         | ER-2012-0180 |

| COMPANY                                       | CASE NUMBER  |
|---|--------------|
| Union Electric Company d/b/a AmerenUE         | EO-2013-0418 |
| City Utilities of Springfield                 | EO-2012-0441 |
| Kansas City Power and Light – GMO             | EO-2012-0367 |
| Empire District Electric Company              | ER-2011-0004 |
| Union Electric Company d/b/a/ Ameren Missouri | ER-2012-0166 |
| Kansas City Power and Light Company           | ER-2012-0174 |
| Union Electric Company d/b/a/ Ameren Missouri | ER-2013-0044 |
| Kansas City Power and Light – GMO             | ER-2012-0175 |
| Central Missouri Electric Cooperative         | EO-2015-0137 |
| Empire District Electric Company              | ER-2012-0345 |
| Kansas City Power and Light Company           | EO-2012-0367 |
| Boone Electric Cooperative                    | EO-2015-0012 |
| Transource Missouri, LLC                      | EA-2013-0098 |
| Black River Electric Cooperative              | EO-2015-0096 |
| Union Electric Company d/b/a/ Ameren Missouri | EW-2012-0369 |
| Empire District Electric Company              | ER-2014-0351 |
| Union Electric Company d/b/a/ Ameren Missouri | EO-2014-0044 |
| Union Electric Company d/b/a/ Ameren Missouri | EO-2013-0418 |
| Union Electric Company d/b/a/ Ameren Missouri | EE-2013-0511 |
| Union Electric Company d/b/a/ Ameren Missouri | EO-2015-0017 |
| Union Electric Company d/b/a/ Ameren Missouri | EO-2016-0087 |
| Union Electric Company d/b/a/ Ameren Missouri | EO-2014-0009 |
| Kansas City Power and Light Company           | EO-2014-0128 |
| Union Electric Company d/b/a/ Ameren Missouri | EO-2017-0358 |
| Empire District Electric Company              | EO-2016-0192 |
| Empire District Electric Company              | EO-2017-0217 |
| Union Electric Company d/b/a/ Ameren Missouri | EO-2014-0296 |
| Union Electric Company d/b/a/ Ameren Missouri | EO-2015-0328 |
| Union Electric Company d/b/a/ Ameren Missouri | ER-2014-0258 |
| Union Electric Company d/b/a/ Ameren Missouri | EX-2017-0153 |
| Union Electric Company d/b/a/ Ameren Missouri | EO-2019-0391 |
| Empire District Electric Company              | EO-2018-0118 |
| Empire District Electric Company              | ER-2016-0023 |
| Union Electric Company d/b/a/ Ameren Missouri | EC-2016-0235 |
| Union Electric Company d/b/a/ Ameren Missouri | EO-2018-0058 |
| Union Electric Company d/b/a/ Ameren Missouri | EE-2019-0395 |
| Kansas City Power and Light – GMO             | ER-2016-0156 |
| Kansas City Power and Light – GMO             | EO-2019-0061 |



| COMPANY                                       | CASE NUMBER  |
|---|--------------|
| Kansas City Power and Light Company           | ER-2014-0370 |
| Union Electric Company d/b/a/ Ameren Missouri | EO-2017-0044 |
| Kansas City Power and Light Company           | ER-2016-0285 |
| Empire District Electric Company              | EO-2019-0381 |
| Union Electric Company d/b/a/ Ameren Missouri | ER-2016-0179 |
| Union Electric Company d/b/a/ Ameren Missouri | EO-2018-0278 |
| Union Electric Company d/b/a/ Ameren Missouri | EO-2017-0127 |
| Kansas City Power and Light Company           | ER-2018-0145 |
| Kansas City Power and Light Company – GMO     | ER-2018-0146 |
| Union Electric Company d/b/a/ Ameren Missouri | EE-2019-0383 |

## **Kory J. Boustead**

### **Education and Employment Background**

I am a Rate & Tariff Examiner in the Energy Resources Department, Industry Analysis Division of the Missouri Public Service Commission (Commission). I have been employed at the Missouri Public Service Commission as Rate & Tariff Examiner since July 2012.

In December 1998, I earned a Bachelor of Science degree in Business Administration with an emphasis in Marketing from Columbia College. I went on to earn a Master of Business Administration, in Business Administration and Management from William Woods University in 2001.

Prior to joining the Commission, beginning in 2002, I was employed with Ameren Missouri as a Customer Service Representative in the Jefferson City Call Center. In this role, I was responsible for answering customer inquiries and requests through the call center including establishment of new and transfer accounts. I effectively managed customer complaints, resolving billing issues, and handling trouble calls. I was responsible for establishing payment agreements, advising customers regarding collection procedures and responsible for maintaining personal telephone statistics and call volume in excess of company average. Prior to my employment with Ameren Missouri I worked for Sprint Telephone in customer service, KRCG-TV in advertising and was the retail store manager for Alamosa PCS (a Sprint PCS affiliate) in Jefferson City.

List of Previous Testimony Filed  
Kory J. Boustead

| Date Filed | Issue   | Case Number  | Case Name                            |
|------------|---|--------------|--------------------------------------|
| 05/30/2014 | <b>Direct - Staff Report -</b><br>Low Income Weatherization Programs, Energy Efficiency, Service Line Extension | GR-2014-0086 | Summit Natural Gas of Missouri, Inc. |
| 06/06/2014 | <b>Direct - Staff Report -</b><br>Low Income Weatherization Programs, Energy Efficiency, Main Line Extension    | GR-2014-0152 | Liberty Utilities                    |
| 07/11/2014 | <b>Rebuttal -</b> Energy Efficiency, Low Income Weatherization Program  | GR-2014-0086 | Summit Natural Gas of Missouri, Inc. |
| 07/30/2014 | <b>Rebuttal -</b> Low Income Weatherization Programs, Energy Efficiency, Main Line Extension                    | GR-2014-0152 | Liberty Utilities                    |
| 08/08/2014 | <b>Surrebuttal -</b> Low Income Weatherization Program  | GR-2014-0086 | Summit Natural Gas of Missouri, Inc. |
| 12/05/2014 | <b>Direct - Staff Report -</b><br>Low Income Keeping Current Pilot Program                                      | ER-2014-0258 | Ameren Missouri                      |
| 02/06/15   | <b>Surrebuttal -</b><br>Low Income Keeping Current Pilot Program  | ER-2014-0258 | Ameren Missouri                      |
| 04/03/2015 | <b>Direct - Staff Report -</b><br>Economic Relief Pilot Program, Low Income Weatherization Program              | ER-2014-0370 | Kansas City Power & Light Company    |

cont'd Kory J. Boustead

| Date Filed | Issue   | Case Number  | Case Name   |
|------------|---|--------------|---|
| 03/25/2016 | <b>Direct - Staff Report - Low Income Programs, Low Income Weatherization Program</b>                                 | ER-2016-0023 | The Empire District Electric Company  |
| 05/12/2016 | <b>Rebuttal - Low Income Weatherization Program</b>   | ER-2016-0023 | The Empire District Electric Company  |
| 07/15/2016 | <b>Direct- Staff Report – Income-Eligible Weatherization, Economic Relief Pilot Program</b>                           | ER-2016-0156 | KCP&L Greater Missouri Operations Company                                     |
| 09/02/2016 | <b>Surrebuttal – Income-Eligible Weatherization, Economic Relief Pilot Program</b>                                    | ER-2016-0156 | KCP&L Greater Missouri Operations Company                                     |
| 11/30/2016 | <b>Direct – Staff Report – Income-Eligible Weatherization, Economic Relief Pilot Program</b>                          | ER-2016-0258 | Kansas City Power & Light Company   |
| 12/09/2016 | <b>Direct – Staff Report - Low Income Keeping Current Pilot Program, Low Income Weatherization Assistance Program</b> | ER-2016-0179 | Ameren Missouri   |
| 01/20/2017 | <b>Rebuttal – Low Income Weatherization Program</b>   | ER-2016-0179 | Ameren Missouri   |
| 02/28/2018 | <b>Staff Report - Emission Allowances and Interest</b>  | EO-2018-0067 | Staff’s Sixth Fuel Adjustment Clause Prudence Review Report – Ameren Missouri |
| 03/16/2018 | <b>Direct – Staff Report – Tariff Organization</b>  | GR-2018-0013 | Liberty Utilities   |

cont'd Kory J. Boustead

| Date Filed | Issue   | Case Number  | Case Name  |
|------------|---|--------------|--|
| 06/19/2018 | <b>Direct – Staff Report –</b><br>Income Eligible<br>Weatherization                     | ER-2018-0245 | Kansas City Power & Light<br>Company   |
| 04/30/2018 | <b>Direct – Staff Report –</b><br>Interest  | EO-2018-0155 | First Prudence Review for<br>Cycle 2 of Costs Related to<br>the Demand-Side Programs<br>for the Electric Operations of<br>Union Electric Company,<br>d/b/a Ameren Missouri     |
| 06/19/2018 | <b>Direct – Staff Report -</b><br>Income Eligible<br>Weatherization                     | ER-2018-0246 | KCP&L Greater Missouri<br>Operations Company   |
| 08/30/2018 | <b>Rebuttal – Low-Income</b><br>Programs and Tariff design                              | EO-2018-0122 | Ameren Missouri’s 3 <sup>rd</sup> Filing<br>to Implement Regulatory<br>Changes in Furtherance of<br>Energy Efficiency as Allowed<br>by MEEIA                                   |
| 09/05/2018 | <b>Staff Report – Interest,</b><br>Renewable Energy Credit<br>Revenue and Plant Outages | EO-2018-0244 | In the Matter of the Seventh<br>Prudence Review of Costs<br>Subject to the Commission<br>Approved Fuel Adjustment<br>Clause of The Empire District<br>Electric Company         |
| 09/17/2018 | <b>Surrebuttal – Low-Income</b><br>Programs and Tariff design                           | EO-2018-0122 | Ameren Missouri’s 3 <sup>rd</sup> Filing<br>to Implement Regulatory<br>Changes in Furtherance of<br>Energy Efficiency as Allowed<br>by MEEIA                                   |
| 02/28/2019 | <b>Staff Report – Renewable</b><br><b>Energy Credits</b>                                | EO-2019-0067 | In the Matter of the Eighth<br>Prudence Review of Costs<br>Subject to the Commission-<br>Approved Fuel Adjustment<br>Clause of KCP&L Greater<br>Missouri Operations<br>Company |
| 02/28/2019 | <b>Staff Report – Renewable</b><br><b>Energy Credits</b>                                | EO-2019-0068 | In the Matter of the Second<br>Prudence Review of Costs<br>Subject to the Commission-<br>Approved Fuel Adjustment<br>Clause of Kansas City Power<br>and Light Company          |

| Date Filed | Issue   | Case Number  | Case Name  |
|------------|---|--------------|--|
| 4/19/2019  | <b>Staff Direct Cost of Service Report – Energy Efficiency, Low-Income Programs &amp; Low-Income Weatherization</b> | GR-2019-0077 | In the Matter of Union Electric Company d/b/a Ameren Missouri’s Tariffs to Increase its Revenues for Natural Gas Service   |
| 6/6/2019   | <b>Rebuttal Testimony - Renewable Energy Credits</b>  | EO-2019-0067 | In the Matter of the 8 <sup>th</sup> Prudence Review of Costs Subject to the Commission-Approved Fuel Adjustment Clause of KCP&L Greater Missouri Operations Company |
| 6/7/2019   | <b>Rebuttal Testimony – Energy Efficiency, Low-Income Programs and Low-Income Weatherization</b>                    | GR-2019-0077 | In the Matter of Union Electric Company d/b/a Ameren Missouri’s Tariffs to Increase its Revenues for Natural Gas Service   |
| 7/10/2019  | <b>Surrebuttal Testimony - Energy Efficiency, Low-Income Programs &amp; Low-Income Weatherization</b>               | GR-2019-0077 | In the Matter of Union Electric Company d/b/a Ameren Missouri’s Tariffs to Increase its Revenues for Natural Gas Service   |
| 7/22/2019  | <b>Cross-Rebuttal Testimony – Renewable Energy Credits</b>  | EO-2019-0067 | In the Matter of the 8 <sup>th</sup> Prudence Review of Costs Subject to the Commission-Approved Fuel Adjustment Clause of KCP&L Greater Missouri Operations Company |

**DAVID BUTTIG, PE**

**PRESENT POSITION:**

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

**EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:**

I received my Bachelor of Science Degree in Environmental Engineering from the Missouri University of Science & Technology in May of 2012. In February of 2013 I began employment with the Missouri Department of Natural Resources in the Air Pollution Control Program as an Environmental Engineer I. In February of 2014, I was promoted to an Environmental Engineer II within the Air Pollution Control Program. I began employment with the commission in July of 2018. I am a licensed professional engineer in the State of Missouri.

**SUMMARY OF CASE INVOLVEMENT:**

| <b>Case Number</b> | <b>Utility</b>                   | <b>Type</b>                     | <b>Issue</b>                             |
|--------------------|----------------------------------|---------------------------------|--|
| EA-2019-0010       | Empire District Electric Company | Staff Report                    | Certificate of Convenience and Necessity |
| GR-2019-0077       | Ameren Missouri (Gas)            | Staff Report Rebuttal Testimony | Depreciation                             |
| GE-2020-0009       | Summit Natural Gas of Missouri   | Memorandum                      | Waiver Request                           |

**Christopher D. Caldwell**

**Educational and Employment Background and Credentials**

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

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

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

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

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

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

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



**Christopher D. Caldwell**

**Rate Case Proceeding Summary**

| <b>Case Number</b> | <b>Company Name</b>                                 | <b>Issues</b>   |
|--------------------|---|---|
| GR-2019-0077       | Ameren Missouri Gas                                 | Advertising<br>Promotional Giveaways<br>Dues and Donations Environmental Costs<br>Miscellaneous Expenses<br>External Audit Fees<br>Injuries and Damages<br>Insurance<br>Lobbying and MEDA Miscellaneous Expense<br>PSC Assessment<br>Rents and Leases |
| GR-2018-0013       | Liberty Utilities<br>Midstates Natural Gas<br>(MNG) | Plant In Service<br>Accumulated Reserve<br>Customer Deposits<br>Interest on Customer Deposits Customer Advances<br>Gas Storage<br>Prepayments<br>Capitalized Depreciation   |

## **JOHN P. CASSIDY**

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

#### **Position**

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

#### **Education**

Southeast Missouri State University

Cape Girardeau, Missouri

Bachelor of Science Degree in Business Administration

Double Major: Marketing 1989 and Accounting 1990

**RATE CASE PROCEEDING PARTICIPATION**

**JOHN P. CASSIDY**

**COMPANY**

**CASE NO.**

**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

**cont'd John P. Cassidy**

**COMPANY**

**CASE NO.**

**The Empire District Electric Company**

**ER-95-279**

Revenues  
Uncollectibles Expense  
Municipal Franchise Taxes  
Postage Expense  
Emission Credits

Type of Testimony Filed: Direct

**Imperial Utility Corporation**

**SC-96-247**

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

Type of Testimony Filed: Rebuttal

**St. Louis County Water Company**

**WR-97-382**

Payroll and Payroll Taxes  
Employee Benefits  
Employee Savings  
Shared Employees

Type of Testimony Filed: Direct

**Laclede Gas Company**

**GR-98-374**

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

Type of Testimony Filed: Direct

**cont'd John P. Cassidy**

**COMPANY**

**CASE NO.**

**United Water Missouri, Inc.**

**WR-99-326**

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

Type of Testimony Filed: Direct

**Union Electric Company**

**EC-2000-795**

Injuries and Damages  
Legal Expense  
Environmental Expense

Type of Testimony Filed: Direct

**Union Electric Company**

**GR-2000-512**

Revenues  
Uncollectibles Expense  
Customer Deposits

Type of Testimony Filed: Direct

**Laclede Gas Company**

**GR-2001-629**

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

Type of Testimony Filed: Direct

**cont'd John P. Cassidy**

**COMPANY**

**CASE NO.**

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

**EC-2002-01**

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

Type of Testimony Filed: Direct and Surrebuttal

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

**EC-2002-1025**

Legal Expense  
Environmental Expense  
Midwest ISO

Type of Testimony Filed: Direct

**Laclede Gas Company**

**GR-2002-356**

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

Type of Testimony Filed: Direct

**Laclede Gas Company**

**GT-2003-0117**

Financial Aspects

Type of Testimony Filed: Direct

**cont'd John P. Cassidy**

**COMPANY**

**CASE NO.**

**Missouri-American Water Company**

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

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

Type of Testimony Filed: Direct & 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

**cont'd John P. Cassidy**

**COMPANY**

**CASE NO.**

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

**ER-2007-0002**

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

Type of Testimony Filed: Direct, Rebuttal and Surrebuttal

**Missouri-American Water Company**

**WR-2007-0216**

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

Type of Testimony Filed: Direct

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

**ER-2008-0318**

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

Type of Testimony Filed: Direct and Surrebuttal



**cont'd John P. Cassidy**

**COMPANY**

**CASE NO.**

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

**ER-2010-0036**

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

Type of Testimony Filed: Direct

**Laclede Gas Company**

**GR-2010-0171**

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

Type of Testimony Filed: Direct, Rebuttal and Surrebuttal

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

**ER-2011-0028**

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

Type of Testimony Filed: Direct and Surrebuttal

**cont'd John P. Cassidy**

**COMPANY**

**CASE NO.**

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

**ER-2012-0166**

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

Type of Testimony Filed: Direct, Rebuttal and Surrebuttal

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

**EA-2012-0281**

Costs Associated with Labadie Energy Center Expansion  
Alternative Site Studies

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

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

**EC-2014-0223**

Complaint Case – Rate Levels

Type of Testimony Filed: Rebuttal and Surrebuttal

**cont'd John P. Cassidy**

**COMPANY**

**CASE NO.**

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

**ER-2014-0258**

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

Type of Testimony Filed: Direct, Rebuttal and Surrebuttal

**Missouri-American Water Company**

**WR-2015-0301**

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

Type of Testimony Filed: Direct and Surrebuttal

cont'd John P. Cassidy

**COMPANY**

**CASE NO.**

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

**ER-2016-0179**

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

Type of Testimony Filed: Direct and Rebuttal

**Liberty Utilities (Midstates Natural Gas) Corp.  
d/b/a Liberty Utilities**

**GR-2018-0013**

Energy Efficiency and Residential Low Income  
Weatherization Assistance Regulatory Asset  
Included In Rate Base  
Pension Regulatory Asset/Liability – Rate Base  
OPEBS Regulatory Asset/Liability – Rate Base  
Case No. GM-2012-0037 Rate Base Offsets  
Transition and Transaction Costs  
Hannibal Shop and Affiliate Lease  
Rent and Lease Expense  
Affiliate Transactions  
Utility Costs –Hannibal Shop  
Energy Efficiency Amortizations  
Energy Efficiency and Residential Low Income  
Weatherization Assistance Funding Levels

Type of Testimony Filed: Direct and Surrebuttal/True-Up Direct

## **KIM COX**

### **Education and Employment Background and Credentials**

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

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

## KIM COX

### Summary of Case Involvement

|                             | Company                         | Issue   | Type of Filing                         |
|-----------------------------|---------------------------------|---|--|
| GR-2009-0434                | The Empire District Gas Company | Weather Normalized Sales and Coincident-Peak Day Demand   | Staff Report                           |
| GR-2010-0171                | Laclede Gas Company             | Weather Normalized Sales, Blocks and Coincident-Peak Day Demand   | Staff Report                           |
| GR-2010-0171                | Laclede Gas Company             | Weather Normalized Sales  | Rebuttal                               |
| GR-2010-0363                | Union Electric d/b/a AmerenUE   | Weather Normalized Sales, Blocks and Coincident-Peak Day Demand   | Staff Report                           |
| GR-2010-0347                | Southern Missouri Natural Gas   | Weather Normalized Sales  | Staff Report                           |
| GR-2010-0192                | Atmos                           | Weather Normalized Sales and Coincident-Peak Day Demand   | Staff Report                           |
| HR-2011-0241                | Veolia                          | Weather Normalized Sales  | Staff Report                           |
| ER-2012-0175                | KCP&L and GMO                   | L&P Normalization and Annualization   | Staff Report                           |
| GR-2014-0007<br>Coordinated | Missouri Gas Energy             | Direct COS sponsor of Weather, Weather Normalization and Large Volume Customer Revenue Adjustment   | Direct Testimony                       |
| GR-2014-0007<br>Coordinated | Missouri Gas Energy             | Direct CCOS sponsor of Rate Design, Miscellaneous Tariff Issues, School Transportation Capacity, Gas Supply Incentive Plan and Staff's CCOS | Direct Testimony                       |
| GR-2014-0086                | Summit Natural Gas              | Lake Ozark Transportation   | Staff Report                           |
| GR-2014-0152                | Liberty Utilities               | Special Contract, Large and Industrial Customers  | Staff Report, Rebuttal and Surrebuttal |
| ER-2016-0023                | Empire                          | Large Power Feed Mill Annualization   | Staff Report                           |

**cont'd Kim Cox**

|                                   | Company  | Issue   | Type of Filing |
|-----------------------------------|--|---|----------------|
| GR-2017-0215<br>and GR-2017-0216  | Spire Missouri Inc.  | Executive Summary,<br>Background, Test Year/True-<br>Up Period and Staff's<br>Revenue Requirement<br>Recommendation   | Staff Report   |
| ER-2018-0145 and ER-<br>2018-0146 | Kansas City Power &<br>Light Company and<br>KCP&L Greater Missouri<br>Operations Company | Rate Revenues Introduction,<br>The Development of Rate<br>Revenue, Regulatory<br>Adjustments to Test Year<br>Sales and Rate Revenue,<br>Customer Growth, and<br>Adjustment for Non-<br>Missouri classes | Staff Report   |
| GR-2019-0077                      | Union Electric<br>Company, d/b/a<br>Ameren Missouri                                      | Class Cost of Service, Rate<br>Design and Bill Format<br>Recommendation   | Staff Report   |

## **Jane C. Dhority**

### **Present Position:**

I am a Utility Regulatory Auditor I, Auditing Department, Financial & Business Analysis Division of the Missouri Public Service Commission. As a Utility Regulatory Auditor, I assist in research and analysis of the financial aspects of public utility operations.

### **Educational Credentials and Work Experience:**

I have a Bachelor of Science in Accounting from the University of Missouri - St. Louis. I have been employed by the Missouri Public Service Commission since April 2019. Prior to joining the Commission, I worked in several positions for Jimmy's Café on the Park from 2011 to 2016. I was also employed by Hilton St. Louis Downtown as a bartender from 2009 to 2011. From 2007 to 2009 I was employed as a bartender and manager for Square One Brewery.

### **Past Rate Case Proceedings:**

| <b><u>Company Name</u></b> | <b><u>Case No.</u></b> | <b><u>Issue</u></b> |
|----------------------------|------------------------|---------------------|
| Ameren UE (ELEC)           | EO-2019-0391           | Asset Sale Case     |



**CLAIRE M. EUBANKS, PE**

**PRESENT POSITION:**

I am a Utility Regulatory Engineer II in the Engineering Analysis Department, of the Industry Analysis Division of the Missouri Public Service Commission.

**EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:**

I received my Bachelor of Science degree in Environmental Engineering from the University of Missouri – Rolla, now Missouri University of Science and Technology, in May 2006. I am a licensed professional engineer in the states of Missouri and Arkansas. Immediately after graduating from UMR, I began my career with Aquaterra Environmental Solutions, Inc., now SCS Aquaterra, an engineering consulting firm based in Overland Park, Kansas. During my time with Aquaterra, I worked on various engineering projects related to the design, construction oversight, and environmental compliance of solid waste landfills. I began my employment with the Commission in November 2012 and was promoted to my current position in January 2017. My primary responsibilities are related to the Renewable Energy Standard. I have also served on work groups related to the Clean Power Plan and Ameren Missouri’s Standby Service Rider.

**CASE HISTORY:**

| <b>Case Number</b>           | <b>Utility</b>        | <b>Type</b>                            | <b>Issue</b>                             |
|------------------------------|-----------------------|--|--|
| EA-2012-0281                 | Ameren                | Rebuttal                               | Certificate of Convenience and Necessity |
| EC-2013-0379<br>EC-2013-0380 | KCP&L<br>KCP&L<br>GMO | Rebuttal                               | RES Compliance                           |
| EO-2013-0458                 | Empire                | Memorandum                             | RES Compliance Plan & Report             |
| EO-2013-0462                 | Ameren                | Memorandum                             | RES Compliance Report                    |
| EO-2013-0503                 | Ameren                | Memorandum                             | RES Compliance Plan                      |
| EO-2013-0504                 | KCPL                  | Memorandum                             | RES Compliance Plan & Report             |
| EO-2013-0505                 | GMO                   | Memorandum                             | RES Compliance Plan & Report             |
| ET-2014-0059                 | KCP&L<br>GMO          | Rebuttal                               | RES Retail Rate Impact                   |
| ET-2014-0071                 | KCP&L                 | Rebuttal                               | RES Retail Rate Impact                   |
| ET-2014-0085                 | Ameren                | Rebuttal                               | RES Retail Rate Impact                   |
| ER-2014-0258                 | Ameren                | Cost of Service Report,<br>Surrebuttal | RES,<br>In-Service                       |

| <b>Case Number</b> | <b>Utility</b> | <b>Type</b>            | <b>Issue</b>  |
|--------------------|----------------|------------------------|---|
| EO-2014-0151       | KCP&L<br>GMO   | Memorandum             | RESRAM  |
| EO-2014-0357       | Electric       | Memorandum             | Solar Rebates Payments                                  |
| EO-2014-0287       | KCPL           | Memorandum             | RES Compliance Plan                                     |
| EO-2014-0288       | GMO            | Memorandum             | RES Compliance Plan                                     |
| EO-2014-0289       | KCPL           | Memorandum             | RES Compliance Report                                   |
| EO-2014-0290       | GMO            | Memorandum             | RES Compliance Plan                                     |
| ER-2014-0370       | KCP&L          | Cost of Service Report | RES   |
| EX-2014-0352       | N/A            | Live Comments          | RES rulemaking  |
| EC-2015-0155       | GMO            | Memorandum             | Solar Rebate Complaint                                  |
| EO-2015-0260       | Empire         | Memorandum             | RES Compliance Plan & Report                            |
| EO-2015-0263       | KCPL           | Memorandum             | RES Compliance Report                                   |
| EO-2015-0264       | GMO            | Memorandum             | RES Compliance Report                                   |
| EO-2015-0265       | KCPL           | Memorandum             | RES Compliance Plan                                     |
| EO-2015-0266       | GMO            | Memorandum             | RES Compliance Plan                                     |
| EO-2015-0267       | Ameren         | Memorandum             | RES Compliance Plan & Report                            |
| EO-2015-0252       | GMO            | Staff Report           | Integrated Resource Plan –<br>Renewable Energy Standard |
| EO-2015-0254       | KCPL           | Staff Report           | Integrated Resource Plan –<br>Renewable Energy Standard |
| EA-2015-0256       | KCP&L<br>GMO   | Live Testimony         | Greenwood Solar CCN                                     |
| EO-2015-0279       | Empire         | Memorandum             | RES Compliance Plan & Report                            |
| ET-2016-0185       | KCP&L          | Memorandum             | Solar Rebate Tariff Suspension                          |
| EO-2016-0280       | KCPL           | Memorandum             | RES Compliance Report                                   |
| EO-2016-0281       | GMO            | Memorandum             | RES Compliance Report                                   |
| EO-2016-0282       | KCPL           | Memorandum             | RES Compliance Plan                                     |
| EO-2016-0283       | GMO            | Memorandum             | RES Compliance Plan                                     |
| EO-2016-0284       | Ameren         | Memorandum             | RES Compliance Plan & Report                            |
| ER-2016-0023       | Empire         | Report                 | RES   |
| ER-2016-0156       | KCP&L<br>GMO   | Rebuttal               | RESRAM Prudence Review                                  |

| <b>Case Number</b>                | <b>Utility</b>                               | <b>Type</b>                            | <b>Issue</b>   |
|-----------------------------------|--|--|--|
| EA-2016-0208                      | Ameren                                       | Rebuttal                               | Certificate of Convenience and Necessity                       |
| ER-2016-0285                      | KCPL   | Cost of Service Report                 | In-Service, Greenwood Solar                                    |
| ER-2016-0179                      | Ameren                                       | Rebuttal                               | In-Service, Labadie Landfill                                   |
| EW-2017-0245                      | Electric                                     | Report                                 | Working Case on Emerging Issues in Utility Regulation          |
| EO-2017-0268                      | Ameren                                       | Memorandum                             | RES Compliance Plan & Report                                   |
| EO-2017-0269                      | KCPL   | Memorandum                             | RES Compliance Report  |
| EO-2017-0271                      | KCPL   | Memorandum                             | RES Compliance Plan  |
| GR-2017-0215<br>&<br>GR-2017-0216 | Spire  | Rebuttal & Surrebuttal                 | CHP for Critical Infrastructure                                |
| GR-2018-0013                      | Liberty Utilities<br>(Midstates Natural Gas) | Rebuttal                               | CHP Outreach Initiative for Critical Infrastructure Resiliency |
| EO-2018-0287                      | Ameren                                       | Memorandum                             | RES Compliance Plan & Report                                   |
| EO-2018-0288                      | KCPL   | Memorandum                             | RES Compliance Report  |
| EO-2018-0290                      | KCPL   | Memorandum                             | RES Compliance Plan  |
| EA-2016-0207                      | Ameren                                       | Memorandum                             | Certificate of Convenience and Necessity                       |
| ER-2018-0146                      | GMO  | Cost of Service Report                 | RESRAM Prudence Review   |
| ER-2018-0145<br>ER-2018-0146      | KCPL<br>GMO                                  | Class Cost of Service Report, Rebuttal | Solar Subscription Pilot Rider, Standby Service Rider          |
| EA-2018-0202                      | Ameren                                       | Staff Report                           | Certificate of Convenience and Necessity                       |
| EE-2019-0076                      | Ameren                                       | Memorandum                             | Variance Request – Reliability Reporting                       |
| EA-2019-0021                      | Ameren                                       | Staff Report                           | Certificate of Convenience and Necessity                       |
| EA-2019-0010                      | Empire                                       | Staff Report                           | Certificate of Convenience and Necessity                       |
| EX-2019-0050                      | N/A  | Live Comments                          | Renewable Energy Standard                                      |

| <b>Case Number</b> | <b>Utility</b> | <b>Type</b>                                    | <b>Issue</b>              |
|--------------------|----------------|--|---------------------------|
| EO-2019-0315       | KCPL           | Memorandum in Response to Commission Questions | Renewable Energy Standard |
| EO-2019-0316       | GMO            | Memorandum                                     | Renewable Energy Standard |
| EO-2019-0317       | KCPL           | Memorandum in Response to Commission Questions | Renewable Energy Standard |
| EO-2019-0318       | GMO            | Memorandum                                     | Renewable Energy Standard |

## **Lisa M. Ferguson**

### **Present Position:**

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

### **Educational Credentials and Work Experience:**

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

**Lisa M. Ferguson**

**Past Rate Case Proceedings:**

| <u>Company Name</u>         | <u>Case No.</u> | <u>Issue</u>  |
|-----------------------------|-----------------|---|
| Ameren Missouri (Gas)       | GR-2019-0077    | Lead Auditor<br>TCJA Income Tax AAO/Interim Rates<br>Income Tax, Accumulated Deferred<br>Income Tax (ADIT), Amortization of<br>Excess ADIT, Pensions & OPEBs,<br>Energy Efficiency, Regulatory Asset<br>Overcollection                      |
| Missouri-American Water Co. | WO-2018-0373    | ISRS - Accumulated Deferred Income<br>Taxes (Inclusion of NOL)  |
| Ameren Missouri (ELEC)      | EA-2018-0202    | Terra-Gen Wind Generation CCN   |
| Ameren Missouri (ELEC)      | ER-2018-0362    | 2017 TCJA Tax Reform effect on<br>current and excess deferred taxes   |
| Liberty Gas (MNG)           | GR-2018-0013    | Income Tax, Accumulated Deferred<br>Income Tax (ADIT), Property Tax,<br>Vegetation Management, Payroll,<br>Payroll Tax, Employee Benefits<br>Accounting Schedules/Reconciliation<br>Filed Direct, Rebuttal, Surrebuttal<br>(True-up Direct) |

**Lisa M. Ferguson**

**Past Rate Case Proceedings:**

| <u>Company Name</u>                                   | <u>Case No.</u>              | <u>Issue</u>  |
|---|------------------------------|---|
| Spire Missouri<br>(Laclede Gas & Missouri Gas Energy) | GR-2017-0215<br>GR-2017-0216 | <p style="text-align: center;">Co-Lead Auditor</p> <p>Insulation Financing, EnergyWise Revenue/Rate Base, Gas Safety AAO Overcollection, Natural Gas/Propane Inventory, MGE Rate base Offset, Income Taxes, ADIT, Surveillance Reporting, Uniform Expense, AMR Devices</p> <p>Filed Direct, Rebuttal, Surrebuttal</p> <p>Testified on FIN 48 as part of ADIT, Surveillance Reporting, AMR Devices, 2017 TCJA Tax Reform effect on current and excess deferred taxes</p> |
| Ameren Missouri                                       | EO-2017-0176                 | Cost Allocation Manual  |
| Ameren Missouri                                       | EO-2017-0127                 | Asset Sale Case – Mercy Health  |
| Ameren Missouri (ELEC)                                | ER-2016-0179                 | <p>Allocations, Coal Refinement, Callaway II Write-Off, Capacity, FAC expense removal, FIN 48, Income Taxes, ADIT, Mark Twain Transmission, MISO revenues &amp; expenses, MISO Transmission revenues &amp; expenses, Sioux Construction Accounting</p> <p>Accounting Schedules/Reconciliation</p> <p>Filed Direct, Rebuttal, Surrebuttal</p>  |

**Lisa M. Ferguson**

**Past Rate Case Proceedings:**

| <u>Company Name</u>          | <u>Case No.</u>                | <u>Issue</u>  |
|------------------------------|--------------------------------|---|
| Rex Deffenderfer Enterprises | WR-2016-0267                   | Lead Auditor – Oversee All Issues   |
| House Springs Sewer Co.      | SM-2016-0204                   | Sale of Company Assets to Jefferson County Public Sewer District  |
| Missouri-American Water Co.  | WR-2015-0301<br>& SR-2015-0302 | Amortizations, Arnold Acquisition, Belleville Labs, Capitalized O&M Depreciation, Regulatory Assets & Liabilities, Regulatory Deferrals, Hickory Hills Receivership Costs<br><br>Accounting Schedules/Reconciliation                                |
| Missouri-American Water Co.  | WO-2016-0054                   | Asset Purchased Case; Missouri American Acquisition of Jaxson Estates   |
| House Springs Sewer Co.      | Earnings Investigation         | Operations & Maintenance Contract, Legal Fees, Office Rent & Electric, Plant/Reserve/CIAC, Repairs & Maintenance, Sludge Hauling, City of Byrnes Mill Expense, Garnishment  |
| Ameren Missouri (ELEC)       | ER-2014-0258                   | Fuel, NBEC, Fuel Additives, Fuel Inventory, Off System Sales, Purchased Power, Callaway Refueling, Coal Car Depreciation, Low Level Radioactive Waste Expense<br><br>Accounting Schedules/Reconciliation<br><br>Filed Direct, Rebuttal, Surrebuttal |



## Lisa M. Ferguson

### Past Rate Case Proceedings:

| <u>Company Name</u>          | <u>Case No.</u>              | <u>Issue</u>   |
|------------------------------|------------------------------|--|
| Liberty Gas (MNG)            | GR-2014-0152                 | Board of Directors Fees, Payroll, Employee Benefits, Incentive Compensation, Environmental Expense, Fleet Fuel Expense, Property Tax, Relocation Expense                             |
| Terre Du Lac Utility Co.     | WR-2014-0104<br>SR-2014-0105 | Revenues, Uncollectibles, Water Loss Adjustment  |
| Laclede Gas Co.              | GR-2013-0171                 | Revenue, Energy Wise and Insulation Revenues and Ratebase, Gas Costs, Gross Receipts Tax, ISRS Revenue, OSS and Capacity Release, Postage Expense, Unbilled Revenues, Uncollectibles |
| Lincoln County Water & Sewer | SR-2013-0321                 | Revenues, Bank Fees, Billing Expense, DNR Fees, Office Supplies, Postage Expense, PSC Assessment, SOS Fees, Uncollectibles   |
| Gladlo Water and Sewer Co.   | SR-2013-0258<br>WR-2013-0259 | Informal Rate Case – All Issues  |
| Missouri-American Water Co.  | SO-2013-0260                 | Asset Purchased Case; Missouri American Acquisition of Meramec Sewer Co; Rate Base Determination   |
| Ameren Missouri              | EO-2013-0044                 | Asset Sale Case  |
| Meramec Sewer Co             | SR-2012-0309                 | Rate Base, Revenues, Uncollectibles  |

**Lisa M. Ferguson**

**Past Rate Case Proceedings:**

| <u>Company Name</u>         | <u>Case No.</u> | <u>Issue</u>  |
|-----------------------------|-----------------|---|
| Ameren Missouri (ELEC)      | ER-2012-0166    | <p>Advertising, AMS Allocations, Capitalized O&amp;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</p> <p>EMS Accounting Schedules</p> <p>Filed Direct and Surrebuttal Testimony</p> <p>Deposed on Severance and Advertising</p> <p>Testified on Severance</p> |
| Missouri-American Water Co. | SO-2012-0091    | <p>Asset Purchased Case; Missouri American Acquisition of Meramec Sewer Co; Rate Base Determination</p>   |
| House Springs Sewer Co.     | SR-2011-0274    | <p>Revenues, Billing Supplies Expense, Bank Fees, Dues &amp; Donations, Outside Services, Miscellaneous Expense, Rent Expense, Postage Expense, PSC Assessment, Rate Case Expense, Secretary of State Fees, EMS Accounting Schedules</p>  |
| Missouri-American Water Co. | WO-2011-0106    | <p>ISRS Filing; Extending data to Effective Date; Retirements; Deferred Taxes; Accumulated Depreciation</p>   |

**Lisa M. Ferguson**

**Past Rate Case Proceedings:**

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

**Lisa M. Ferguson**

**Past Rate Case Proceedings:**

| <u>Company Name</u>     | <u>Case No.</u>              | <u>Issue</u>   |
|-------------------------|------------------------------|--|
| Ameren UE (ELEC)        | ER-2010-0036                 | Advertising, Capitalized O&M Depreciation, Dues & Donations, 900 Account Analysis, Property Taxes, Other Rate Base Items, Corp. Franchise Taxes, Leases, CWC, Plant, Depreciation/ Reserve, PSC Assessment, Rate Case Expense, Interest on Customer Deposits, Insurance Expenses, Accounting Runs, Injuries and Damages<br>Accounting Schedules/Reconciliation<br>Filed Direct and Surrebuttal Testimony |
| Peaceful Valley         | SR-2009-0146<br>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   |

**Lisa M. Ferguson**

**Past Rate Case Proceedings:**

| <u>Company Name</u> | <u>Case No.</u> | <u>Issue</u>   |
|---------------------|-----------------|--|
| Mill Creek          | SR-2005-0116    | Quarterly Reviews; Procedural Schedule; A/P Billing Calendar; Conference Calls; Discussion Notes; Revenues |

## Jordan Hull

### CURRENT POSITION:

I am a Utility Engineering Specialist III in the Energy Resources Department, Industry Analysis Division, of the Missouri Public Service Commission.

### EDUCATIONAL BACKGROUND & WORK EXPERIENCE:

I received my Bachelor of Science Degree in Biological Engineering from the University of Missouri-Columbia in May of 2016. In June of 2016 I began employment with the Missouri Department of Natural Resources in the Air Pollution Control Program as an Environmental Engineer I. In June of 2017, I was promoted to an Environmental Engineer II within the Air Pollution Control Program. I began employment with the commission in November of 2018.

### SUMMARY OF CASE INVOLVEMENT:

| Case Number  | Utility                         | Type                     | Issues                    |
|--------------|---------------------------------|--------------------------|---------------------------|
| EO-2019-0067 | KCP&L GMO                       | FAC Prudency Review      | Heat Rates, Plant Outages |
| EO-2019-0068 | KCP&L                           | FAC Prudency Review      | Heat Rates, Plant Outages |
| EO-2019-0049 | Liberty-Empire Electric Company | Integrated Resource Plan | Misc.                     |
| EO-2019-0257 | Ameren- Missouri                | FAC Prudency Review      | Heat Rates, Plant Outages |

## Jeremy Juliette

### Educational and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor I for the Missouri Public Service Commission (“Commission”). I began my employment with the Commission in April 2019. I earned a Bachelor of Science degree in Accounting from Western Governors University in July 2019.

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

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

| <b>Company Name</b>                              | <b>Case Number</b>          | <b>Case Type/Issue</b>                                   |
|--|-----------------------------|--|
| Union Electric Company,<br>d/b/a Ameren Missouri | ER-2019-0335                | Electric Rate Case - Pending                             |
| Spire Missouri, Inc.,<br>d/b/a Spire             | GO-2019-0357                | Infrastructure System<br>Replacement Surcharge<br>(ISRS) |
| Spire Missouri, Inc.,<br>d/b/a Spire             | GO-2019-0356                | Infrastructure System<br>Replacement Surcharge<br>(ISRS) |
| Missouri American Water<br>Company               | WA-2019-0364 & SA-2019-0365 | Certificate of Convenience<br>and Necessity (CCN)        |

## **Robin Kliethermes**

### **Present Position:**

I am the Rate and Tariff Examination Manager of the Tariff and Rate Design Department, Commission Staff Division, of the Missouri Public Service Commission ("Commission"). I have held this position since July 16<sup>th</sup>, 2016. I have been employed by the Commission since March of 2012. In May of 2013, I presented on Class Cost of Service and Cost Allocation to the National Agency for Energy Regulation of Moldova ("ANRE") as part of the National Association of Regulatory Utility Commissioners ("NARUC") Energy Regulatory Partnership Program. I am also a member of the Electric Meter Variance Committee.

### **Educational Background and Work Experience:**

I have a Bachelor of Science degree in Parks, Recreation and Tourism with a minor in Agricultural Economics from the University of Missouri – Columbia in 2008, and a Master of Science degree in Agricultural Economics from the same institution in 2010. Prior to joining the Commission, I was employed by the University of Missouri Extension as a 4-H Youth Development Specialist and County Program Director in Gasconade County.

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



**Previous Testimony of Robin Kliethermes**

| <b>Case No.</b> | <b>Company</b>  | <b>Type of Filing</b> | <b>Issue</b>  |
|-----------------|---|-----------------------|---|
| ER-2012-0166    | Ameren Missouri   | Staff Report          | Economic Considerations   |
| ER-2012-0174    | Kansas City Power & Light Company   | Staff Report          | Economic Considerations   |
| ER-2012-0175    | KCP&L Greater Missouri Operations Company   | Staff Report          | Economic Considerations & Large Power Revenues                                  |
| ER-2012-0345    | Empire District Electric Company  | Staff Report          | Economic Considerations, Non-Weather Sensitive Classes & Energy Efficiency      |
| HR-2014-0066    | Veolia Kansas City  | Staff Report          | Revenue by Class and Class Cost of Service                                      |
| GR-2014-0086    | Summit Natural Gas  | Staff Report          | Large Customer Revenues   |
| GR-2014-0086    | Summit Natural Gas  | Rebuttal              | Large Customer Revenues   |
| EC-2014-0316    | City of O'Fallon Missouri and City of Ballwin, Missouri v. Union Electric Company d/b/a Ameren Missouri | Staff Memorandum      | Overview of Case  |
| EO-2014-0151    | KCP&L Greater Missouri Operations Company   | Staff Recommendation  | Renewable Energy Standard Rate Adjustment Mechanism (RESRAM)                    |
| ER-2014-0258    | Ameren Missouri   | Staff Report          | Rate Revenue by Class, Class Cost of Service study, Residential Customer Charge |
| ER-2014-0258    | Ameren Missouri   | Rebuttal              | Weather normalization adjustment to class billing units                         |
| ER-2014-0258    | Ameren Missouri   | Surrebuttal           | Residential Customer Charge and Class allocations                               |
| ER-2014-0351    | Empire District Electric Company  | Staff Report          | Rate Revenue by Class, Class Cost of Service study, Residential Customer Charge |

**cont'd Previous Testimony of**  
**Robin Kliethermes**

| <b>Case No.</b> | <b>Company</b>                            | <b>Type of Filing</b>                | <b>Issue</b>  |
|-----------------|---|--------------------------------------|---|
| ER-2014-0351    | Empire District Electric Company          | Rebuttal & Surrebuttal               | Residential Customer, Interruptible Customers                                   |
| ER-2014-0370    | Kansas City Power & Light Company         | Staff Report                         | Rate Revenue by Class, Class Cost of Service study, Residential Customer Charge |
| ER-2014-0370    | Kansas City Power & Light Company         | Rebuttal & Surrebuttal               | Class Cost of Service, Rate Design, Residential Customer Charge                 |
| ER-2014-0370    | Kansas City Power & Light Company         | True-Up Direct & True-Up Rebuttal    | Customer Growth & Rate Switching  |
| EE-2015-0177    | Kansas City Power & Light Company         | Staff Recommendation                 | Electric Meter Variance Request   |
| EE-2016-0090    | Ameren Missouri                           | Staff Recommendation                 | Tariff Variance Request   |
| EO-2016-0100    | KCP&L Greater Missouri Operations Company | Staff Recommendation                 | RESRAM Annual Rate Adjustment Filing  |
| ET-2016-0185    | Kansas City Power & Light Company         | Staff Recommendation                 | Solar Rebate Tariff Change  |
| ER-2016-0023    | Empire District Electric Company          | Staff Report                         | Rate Revenue by Class, CCOS and Residential Customer Charge                     |
| ER-2016-0023    | Empire District Electric Company          | Rebuttal & Surrebuttal               | Residential Customer Charge and CCOS  |
| ER-2016-0156    | KCP&L Greater Missouri Operations         | Staff Report                         | Rate Revenue by Class, CCOS and Residential Customer Charge                     |
| ER-2016-0156    | KCP&L Greater Missouri Operations         | Rebuttal & Surrebuttal               | Data Availability, Energy Efficiency Revenue Adj., Residential Customer Charge  |
| ER-2016-0179    | Ameren Missouri                           | Rebuttal                             | Blocked Usage   |
| ER-2016-0285    | Kansas City Power & Light Company         | Rebuttal & Surrebuttal               | Clean Charge Network Tariff, Rate Design  |
| GR-2017-0215    | Spire (Laclede Gas Company)               | Staff Report, Rebuttal & Surrebuttal | Tariff Issues, Rate Design and Class Cost of Service                            |

**cont'd Previous Testimony of**  
**Robin Kliethermes**

| <b>Case No.</b> | <b>Company</b>                    | <b>Type of Filing</b>                 | <b>Issue</b>   |
|-----------------|-----------------------------------|---------------------------------------|--|
| GR-2017-0216    | Spire (Missouri Gas Energy)       | Staff Report, Rebuttal & Surrebuttal  | Tariff Issues, Rate Design and Class Cost of Service       |
| EC-2018-0103    | Kansas City Power & Light         | Staff Report                          | Customer Complaint   |
| EO-2015-0055    | Ameren Missouri                   | Rebuttal                              | Flex-Pay Program   |
| GR-2018-0013    | Liberty                           | Staff Report                          | Class Cost of Service and Rate Design Report               |
| ER-2018-0145    | Kansas City Power & Light         | Staff Report & Rebuttal & Surrebuttal | Tariff Issues, Rate Design, Revenue, Class Cost of Service |
| ER-2018-0146    | KCP&L Greater Missouri Operations | Staff Report & Rebuttal & Surrebuttal | Tariff Issues, Rate Design, Revenue, Class Cost of Service |
| EO-2018-0211    | Ameren Missouri                   | Staff Rebuttal Report                 | MEEIA Margin Rates   |
| GO-2019-0059    | Spire Missouri West               | Staff Recommendation & Rebuttal       | Weather Normalization Adjustment Rider (WNAR)              |
| GO-2019-0058    | Spire Missouri East               | Staff Recommendation & Rebuttal       | Weather Normalization Adjustment Rider (WNAR)              |
| ET-2018-0132    | Ameren Missouri                   | Surrebuttal                           | Risk Sharing Mechanism                                     |
| ER-2019-0291    | Ameren Missouri                   | Staff Recommendation                  | MEEIA EEIC rates   |
| GR-2019-0077    | Ameren Missouri                   | Staff Report, Rebuttal & Surrebuttal  | Tariff Issues, Rate Design, Revenue, Class Cost of Service |
| EO-2019-0132    | KCPL and GMO                      | Staff Rebuttal Report                 | MEEIA DSIM mechanism, Tariff Issues                        |

**JASON KUNST, CPA**

**Utility Regulatory Auditor IV**

**Educational Background and Experience**

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

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

## Jason Kunst, CPA

### Case Summary

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

**Jason Kunst, CPA**  
**Cont'd Case Summary**

| Company                             | Case                         | Issue  |
|-------------------------------------|------------------------------|--|
| Spire Missouri                      | GR-2017-0215<br>GR-2017-0216 | Formal Rate Case: Forest Park Property Sale, Rents and Leases, Outside Services, Amortization Expense, NewBlue Software, Credit Card Transaction Fees, Rebranding Costs  |
| Liberty Utilities Corp.             | GR-2018-0013                 | Formal Rate Case: Revenues, Capitalized Depreciation, Rate Case Expense, Cash Working Capital, Outside Services, Postage Expense   |
| Ameren Missouri                     | EA-2018-0202                 | CCN & RESRAM Application   |
| Missouri American Water Corporation | WO-2018-0373                 | ISRS Filing  |
| Ameren Missouri                     | EA-2019-0021                 | CCN  |
| Ameren Missouri                     | GR-2019-0077                 | Formal Rate Case: Allocations, Payroll & Related Expenses, Employee Benefits, Facilities Costs, Allocated Software, Property Taxes, Board of Directors Expenses, Incentive Compensation, Outside Services, Cash Working Capital, Rate Case Expense |

**CREDENTIALS AND CASE PARTICIPATION OF  
SHAWN E. LANGE**

**PRESENT POSITION:**

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

**EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:**

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

**TESTIMONY FILED:**

| <b>Case Number</b> | <b>Utility</b>                        | <b>Testimony</b> | <b>Issue</b>          |
|--------------------|---------------------------------------|------------------|-----------------------|
| 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      |

*cont'd \ Case Participation of  
Shawn E. Lange*

| <b>Case Number</b> | <b>Utility</b>                               | <b>Testimony</b> | <b>Issue</b>   |
|--------------------|--|------------------|--|
| ER-2009-0090       | KCP&L Greater Missouri Operations Company    | Staff Report     | Net System Input   |
| ER-2010-0036       | Union Electric Company d/b/a AmerenUE        | Staff Report     | Net System Input   |
| ER-2010-0130       | Empire District Electric Company             | Staff Report     | Variable Fuel Costs  |
|                    |  | Surrebuttal      | Variable Fuel Costs  |
| ER-2010-0355       | Kansas City Power & Light Company            | Staff Report     | Variable Fuel Costs  |
| ER-2010-0356       | KCP&L Greater Missouri Operations Company    | Staff Report     | Engineering Review-Sibley 3 SCR                                  |
| ER-2011-0004       | Empire District Electric Company             | Staff Report     | Variable Fuel Costs  |
| ER-2011-0028       | Union Electric Company d/b/a Ameren Missouri | Staff Report     | Net System Input   |
| ER-2012-0166       | Union Electric Company d/b/a Ameren Missouri | Staff Report     | Weather Normalization  |
|                    |  | Surrebuttal      | Weather Normalization<br>Maryland Heights In-Service             |
| ER-2012-0174       | Kansas City Power & Light Company            | Staff Report     | Weather Normalization<br>Net System Input<br>Variable Fuel Costs |
|                    |  | Surrebuttal      | Weather Normalization  |
| ER-2012-0175       | KCP&L Greater Missouri Operations Company    | Staff Report     | Weather Normalization<br>Net System Input                        |
|                    |  | Surrebuttal      | Weather Normalization  |
| ER-2012-0345       | Empire District Electric Company             | Rebuttal         | Interim Rates  |
|                    |  | Staff Report     | Weather Normalization  |
| EA-2014-0223       | Complaint of Noranda Aluminum                | Rebuttal         | Weather Normalization  |
| EA-2014-0207       | Grain Belt Express CCN                       | Rebuttal         | Safety<br>Interconnection Studies                                |
|                    |  | Surrebuttal      | Environmental Impacts  |



*cont'd \ Case Participation of  
Shawn E. Lange*

| <b>Case Number</b> | <b>Utility</b>                               | <b>Testimony</b> | <b>Issue</b>                                      |
|--------------------|--|------------------|---|
| ER-2014-0258       | Union Electric Company d/b/a Ameren Missouri | Staff Report     | Variable Fuel Costs<br>Net System Input           |
| ER-2014-0351       | Empire District Electric Company             | Staff Report     | Variable Fuel Costs<br>Net System Input           |
| ER-2014-0370       | Kansas City Power & Light Company            | Staff Report     | Net System Input<br>Variable Fuel Costs           |
|                    |  | True-up Direct   | Variable Fuel Costs<br>La Cygne In-service        |
| EA-2015-0146       | ATXI CCN                                     | Rebuttal         | Certificates of Convenience/Feasibility Analysis  |
|                    |  | Surrebuttal      |   |
| ER-2016-0023       | Empire District Electric Company             | Staff Report     | Net System Input<br>Variable Fuel Costs           |
|                    |  | Surrebuttal      | Variable Fuel Costs                               |
| ER-2016-0179       | Union Electric Company d/b/a Ameren Missouri | Staff Report     | Variable Fuel Costs                               |
| EA-2016-0385       | Grain Belt Express CCN                       | Rebuttal         | Safety Interconnection Studies                    |
|                    |  | Surrebuttal      | Environmental Impacts                             |
| ER-2018-0145       | Kansas City Power & Light Company            | Staff Report     | Variable Fuel Costs<br>Market Prices              |
|                    |  | Rebuttal         | Variable Fuel Costs<br>Market Prices              |
|                    |  | True-up Direct   | Variable Fuel Costs<br>Market Prices              |
| EA-2018-0327       | ATXI CCN                                     | Rebuttal         | Certificates of Convenience/Feasibility Analysis  |
| EA-2019-0021       | Ameren CCN                                   | Staff Report     | Certificates of Convenience/Feasibility Analysis/ |
| EA-2019-0010       | Empire District Electric Company CCN         | Staff Report     | Certificates of Convenience/Feasibility Analysis/ |

**Educational and Employment Background and Credentials**  
**of**  
**Karen Lyons**

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

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

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

| <b>Date Filed</b>                                 | <b>Case/Tracking Number</b>     | <b>Company Name - Issue</b>  |
|---|---------------------------------|--|
| 12/04/2019-Direct                                 | ER-2019-0335                    | Union Electric Company, d/b/a Ameren Missouri (Electric Rate Case)-Pending     |
| 9/27/2019<br>Proceedings Stayed                   | WA-2019-0364 & SA-<br>2019-0365 | Missouri American Water Company-Certificate of Convenience and Necessity (CCN) |
| 10/24/2019<br>Dismissed                           | WA-2019-0366 & SA-<br>2019-0367 | Missouri American Water Company-Certificate of Convenience and Necessity (CCN) |
| 9/13/2019<br>Staff Memorandum<br>9-27-2019-Direct | GO-2019-0357<br>(Contested)     | Spire West-Infrastructure System Replacement Surcharge (ISRS)                  |
| 9/13/2019<br>Staff Memorandum<br>9/27/2019-Direct | GO-2019-0356<br>(Contested)     | Spire East-Infrastructure System Replacement Surcharge (ISRS)                  |

| <b>Date Filed</b>   | <b>Case/Tracking Number</b>                 | <b>Company Name - Issue</b>  |
|---|---|--|
| 3/26/2019<br>Staff Memorandum   | WO-2019-0184<br>(Contested)                 | Missouri American Water<br>Company (ISRS)  |
| 3/26/2019<br>Staff Memorandum   | SA-2019-0161                                | United Services, Inc (CCN)   |
| 2/11/2019<br>Staff Memorandum   | SA-2019-0183                                | Missouri American Water<br>Company (CCN)   |
| 6/19/2018-Direct<br>7/27/2018-Rebuttal<br>9/4/2018-Surrebuttal and<br>True-up Direct  | ER-2018-0145 (Stipulated)                   | Kansas City Power & Light<br>Company (Electric Rate Case)                                  |
| 6/19/2018-Direct<br>7/27/2018-Rebuttal<br>9/4/2018-Surrebuttal and<br>True-up Direct  | ER-2018-0146 (Stipulated)                   | KCP&L Greater Missouri<br>Operations Company (Electric<br>Rate Case)                       |
| 9/08/2017-Direct<br>10/17/2017-Rebuttal<br>11/21/2017-Surrebuttal<br>11/28/2017-True-Up Direct                              | GR-2017-0215 and GR-<br>2017-0216-Contested | Laclede Gas and Missouri Gas<br>Energy (Gas Rate Case)                                     |
| 11/30/2016-Direct<br>12/30/2016-Rebuttal<br>1/27/2017-Surrebuttal<br>3/01/2017-True-Up Direct<br>3/10/2017-True-Up Rebuttal | ER-2016-0285-Contested                      | Kansas City Power & Light<br>Company (Electric Rate Case)                                  |
| 7/15/2016-Direct<br>8/15/2016-Rebuttal<br>9/02/2016-Surrebuttal   | ER-2016-0156-Stipulated                     | KCP&L Greater Missouri<br>Operations Company (Electric<br>Rate Case)                       |
| 2/09/2016-Deposition  | EA-2015-0256-Contested                      | KCP&L Greater Missouri<br>Operations Company<br>(Solar CCN)                                |
| 12/29/2015<br>Staff Memorandum  | WO-2016-0098                                | Missouri American Water<br>Company- Infrastructure Service<br>Replacement Surcharge (ISRS) |

| <b>Date Filed</b>   | <b>Case/Tracking Number</b> | <b>Company Name - Issue</b>   |
|---|-----------------------------|---|
| 4/02/2015-Direct<br>5/07/2015-Rebuttal<br>6/05/2015-Surrebuttal<br>7/15/2015-True Up Rebuttal | ER-2014-0370-Contested      | Kansas City Power & Light Company (Electric Rate Case)                    |
| 5/01/2014-Direct  | HR-2014-0066-Stipulated     | Veolia Energy Kansas City, Inc. (Steam Rate Case)                         |
| 1/23/2014-Direct<br>4/01/2014-Surrebuttal   | GR-2014-0007-Stipulated     | Missouri Gas Energy Company (Gas Rate Case)                               |
| 4/09/2013<br>Staff Memorandum   | GO-2013-0391                | Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS) |
| 2/01/13<br>Staff Memorandum   | WM-2013-0329                | Bilyeu Ridge Water Company, LLC (Water Sale Case)                         |
| 8/09/2012-Direct<br>9/12/12-Rebuttal<br>10/10/12-Surrebuttal                                  | ER-2012-0175-Contested      | KCP&L Greater Missouri Operations Company (Electric Rate Case)            |
| 8/02/2012-Direct<br>9/05/2012-Rebuttal<br>10/08/2012-Surrebuttal                              | ER-2012-0174-Contested      | Kansas City Power & Light Company (Electric Rate Case)                    |
| 4/20/2012<br>Staff Memorandum   | WM-2012-0288                | Valley Woods Water Company, Inc. (Water Sale Case)                        |
| 1/06/2012<br>Staff Memorandum   | GO-2012-0144                | Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS) |
| 8/08/2011-Direct  | HR-2011-0241-Stipulated     | Veolia Energy Kansas City, Inc. (Steam Rate Case)                         |
| 11/17/2010-Direct<br>12/15/2010-Rebuttal<br>1/05/2011-Surrebuttal                             | ER-2010-0356-Contested      | KCP&L Greater Missouri Operations Company (Electric Rate Case)            |
| 11/10/2010-Direct<br>12/08/2010-Rebuttal<br>1/05/2011-Surrebuttal                             | ER-2010-0355-Contested      | Kansas City Power & Light Company (Electric Rate Case)                    |
| 12/22/2011<br>Staff Memorandum  | SA-2010-0219                | Canyon Treatment Facility, LLC (Certificate Case)                         |

| <b>Date Filed</b>   | <b>Case/Tracking Number</b>       | <b>Company Name - Issue</b>   |
|---|-----------------------------------|---|
| 6/07/2010<br>Staff Memorandum                                   | WR-2010-0202                      | Stockton Water Company<br>(Water Rate Case)                                     |
| 4/02/2010<br>Staff Memorandum                                   | SR-2010-0140                      | Valley Woods Water Company<br>(Water Rate Case)                                 |
| 4/02/2010<br>Staff Memorandum                                   | WR-2010-0139                      | Valley Woods Water Company<br>(Sewer Rate Case)                                 |
| 1/14/2010-Direct  | SR-2010-0110                      | Lake Region Water and Sewer<br>(Sewer Rate Case)                                |
| 1/14/2010-Direct  | WR-2010-0111                      | Lake Region Water and Sewer<br>(Water Rate Case )                               |
| 8/12/2009-Direct  | GR-2009-0355-Stipulated           | Missouri Gas Energy<br>(Gas Rate Case)  |
| 2/13/2009-Direct<br>3/13/2009-Rebuttal<br>4/09/2009-Surrebuttal | ER-2009-0090-Global<br>Settlement | KCP&L Greater Missouri<br>Operations Company<br>(Electric Rate Case)            |
| 2/13/2009-Direct<br>3/13/2009-Rebuttal<br>4/09/2009-Surrebuttal | HR-2009-0092-Global<br>Settlement | KCP&L Greater Missouri<br>Operations Company<br>(Steam Rate Case)               |
| 2/11/2009-Direct<br>3/11/2009-Rebuttal<br>4/07/2009-Surrebuttal | ER-2009-0089-Global<br>Settlement | Kansas City Power & Light<br>Company (Electric Rate Case)                       |
| 8/01/2008   | HR-2008-0300-Stipulated           | Trigen Kansas City Energy<br>Corporation (Steam Rate Case)                      |
| 4/28/2008   | QW-2008-0003                      | Spokane Highlands Water<br>Company (Water Rate Case)                            |
| 12/17/2007  | GO-2008-0113                      | Missouri Gas Energy -<br>Infrastructure Service<br>Replacement Surcharge (ISRS) |

**Keith Majors**

**Educational and Employment Background and Credentials**

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

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

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

| <b>Utility</b>                      | <b>Case Number</b>          | <b>Issues</b>   | <b>Exhibit</b>                          |
|-------------------------------------|-----------------------------|---|---|
| Ameren Missouri - Electric          | ER-2019-0335                | Ameren Services Allocations and Affiliate Transaction                       | Staff Report                            |
| KCP&L & KCP&L GMO                   | ER-2018-0145 & ER-2018-0146 | Synergy and Transition Costs Analysis, Transmission Revenue and Expense     | Staff Report<br>Rebuttal<br>Surrebuttal |
| Laclede Gas and Missouri Gas Energy | GR-2017-0215 & GR-2017-0216 | Synergy and Transition Costs Analysis, Corporate Allocations                | Staff Report<br>Rebuttal<br>Surrebuttal |
| KCP&L & KCP&L GMO                   | ER-2016-0156                | Income Taxes, Pension & OPEB  | Staff Report<br>Rebuttal<br>Surrebuttal |
| KCP&L & KCP&L GMO                   | EC-2015-0309                | Affiliate Transactions, Allocations   | Surrebuttal Testimony                   |
| KCP&L                               | ER-2014-0370                | Income Taxes, Pension & OPEB, Revenues                                      | Staff Report<br>Rebuttal<br>Surrebuttal |
| KCP&L                               | EU-2015-0094                | DOE Nuclear Waste Fund Fees   | Direct Testimony                        |
| KCP&L                               | EU-2014-0255                | Construction Accounting   | Rebuttal Testimony                      |
| Veolia Kansas City                  | HR-2014-0066                | Income Taxes, Revenues, Corporate Allocations                               | Staff Report                            |
| Missouri Gas Energy                 | GR-2014-0007                | Corporate Allocations, Pension & OPEB, Incentive Compensation, Income Taxes | Staff Report<br>Rebuttal<br>Surrebuttal |
| Missouri Gas Energy ISRS            | GO-2013-0391                | ISRS  | Staff Memorandum                        |

*continued Keith Majors*

| <b>Utility</b>                                   | <b>Case Number</b>                               | <b>Issues</b>   | <b>Exhibit</b>                          |
|--|--|---|---|
| KCP&L &<br>KCP&L GMO                             | ER-2012-0174 &<br>ER-2012-0175                   | Acquisition Transition Costs,<br>Fuel, Legal and Rate Case<br>Expense   | Staff Report<br>Rebuttal<br>Surrebuttal |
| Missouri Gas<br>Energy ISRS                      | GO-2011-0269                                     | ISRS  | Staff Memorandum                        |
| Noel Water Sale<br>Case                          | WO-2011-0328                                     | Sale Case Evaluation  | Staff Recommendation                    |
| KCP&L &<br>KCP&L GMO                             | ER-2010-0355 &<br>ER-2010-0356                   | Acquisition Transition Costs,<br>Rate Case Expense                      | Staff Report<br>Rebuttal<br>Surrebuttal |
| KCP&L<br>Construction Audit<br>& Prudence Review | EO-2010-0259                                     | AFUDC, Property Taxes   | Staff Report                            |
| KCP&L, KCP&L<br>GMO, & KCP&L<br>GMO – Steam      | ER-2009-0089,<br>ER-2009-0090, &<br>HR-2009-0092 | Payroll, Employee Benefits,<br>Incentive Compensation                   | Staff Report<br>Rebuttal<br>Surrebuttal |
| Trigen Kansas City                               | HR-2008-0300                                     | Fuel Inventories, Rate Base<br>Items, Rate Case Expense,<br>Maintenance | Staff Report                            |
| Spokane Highlands<br>Water Company               | WR-2008-0314                                     | Plant, CIAC   | Staff Recommendation                    |
| Missouri Gas<br>Energy ISRS                      | GO-2008-0113                                     | ISRS  | Staff Memorandum                        |

## Antonija Nieto

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

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

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

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

| <b>Case/Tracking Number</b>  | <b>Company Name- Type of Case; Issues</b>   |
|------------------------------|---|
| ER-2019-0335                 | <b>Ameren Missouri</b> - pending  |
| GO-2019-0356<br>GO-2019-0357 | <b>Spire Inc.</b><br>Infrastructure System Replacement Surcharge (ISRS)   |
| WA-2019-0364<br>SA-2019-0365 | <b>Missouri American Water Company</b><br>Certificate of Convenience and Necessity (CCN)  |
| WO-2019-0184                 | <b>Missouri American Water Company</b><br>Infrastructure System Replacement Surcharge (ISRS)<br>Work Order review, Reconciliation |
| SA-2019-0161                 | <b>United Services, Inc.</b><br>Certificate of Convenience and Necessity<br>Plant buildout, Direct Expenses                       |



Antonija Nieto

| Case/Tracking Number         | Company Name- Type of Case; Issues   |
|------------------------------|--|
| ER-2018-0145                 | <b>Kansas City Power &amp; Light and Greater Missouri Energy Company</b><br>Advertising, Bad Debt Expense, Revenues, Customer Advances, Customer Deposits, Customer Growth, Dues and Donations, Material and Supplies, Other Revenues, Prepayments, Forfeited Discounts annualization, Greater Missouri Energy Company EMS Run, Payroll expenses, Payroll Taxes, Employee Benefits |
| GR-2017-0215<br>GR-2017-0216 | <b>Laclede Gas and Missouri Gas Energy</b><br>Payroll, Payroll Taxes, Employee Benefits, Non-Labor Maintenance, A&G and O&M Cost Analysis  |
| WR-2017-0139                 | <b>Stockton Hills Water Company</b><br>Payroll, Other Expenses   |
| ER-2016-0285                 | <b>Kansas City Power &amp; Light Company</b><br>EMS Run, Insurance expense, Amortization, PSC Assessment, Lease expense  |

## **Joseph P. Roling**

### **Present Position:**

I am a Regulatory Economist in the Tariff and Rate Design Unit, Industry Analysis Division, of the Missouri Public Service Commission. I have been employed by the Missouri Public Service Commission since March of 2016.

### **Educational Background and Work Experience:**

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

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

### **Regulatory Training while at PSC:**

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

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

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

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

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

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

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

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

## **cont'd Joseph P. Roling**

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

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

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

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

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

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

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

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

11-17-17 MISO 101 Overview for MPSC

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

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

05-02-18 Income Trends of Residential Solar Adopters

Previous filed Testimony of Joseph P. Roling

| Case No.                            | Company  | Type of Filing                                     | Issue              |
|-------------------------------------|--|--|--------------------|
| ER-2019-0375                        | Kansas City Power & Light Company  | Staff Recommendation                               | MEEIA              |
| ER-2019-0397                        | KCPL Greater Missouri Operations Company   | Staff Recommendation                               | MEEIA              |
| GR-2019-0077                        | Ameren Missouri  | Cost of Service Report                             | Revenues           |
| EC-2018-0066                        | Ameren Missouri  | Tariff Investigation Report                        | Customer Complaint |
| EC-2018-0097                        | Ameren Missouri  | Tariff Investigation Report                        | Customer Complaint |
| GR-2018-0013                        | Liberty Utilities  | Cost of Service Report                             | Revenues           |
| GC-2017-0348                        | Spire Missouri, Inc.,<br>d/b/a Spire<br>(Laclede Gas Company<br>and Missouri Gas Energy) | Tariff Investigation Report                        | Customer Complaint |
| GR-2017-0215<br>and<br>GR-2017-0216 | Spire Missouri, Inc.,<br>d/b/a Spire<br>(Laclede Gas Company<br>and Missouri Gas Energy) | Cost of Service Report                             | Revenues           |
| ER-2016-0179                        | Ameren Missouri  | Cost of Service /<br>Revenue Requirement<br>Report | Revenues           |

**Jeffrey Smith**  
**Utility Regulatory Auditor**  
**Financial Analysis**

## **EDUCATION**

Bachelors of Science Criminal Justice  
Central Missouri State University, Warrensburg, MO – July 2007

Master of Science Criminal Justice  
University of Central Missouri, Warrensburg, MO – December 2010

Post-Bachelors of Science Economics  
University of Central Missouri, Warrensburg, MO – December 2015

Post-Bachelors of Science and Business Administration Finance  
University of Central Missouri, Warrensburg, MO – December 2016

Certified Rate of Return Analyst  
Society of Regulatory and Financial Analysts, Richmond, VA – April 2017

Certificate in Public Policy  
Truman School of Public Affairs, University of Missouri, Columbia, MO – December 2018

Candidate in the CFA Institute CFA Program  
CFA Institute, Charlottesville, VA  
Passed CFA Level 1 Exam – December 2017

## **PROFESSIONAL EXPERIENCE**

Missouri Public Service Commission  
Utility Regulatory Auditor III  
August 2018 – Present  
Utility Regulatory Auditor II  
August 2017 – August 2018  
Utility Regulatory Auditor I  
August 2016 – August 2017

CASE INVOLVEMENT

| MO PSC       | Utility   | Subject  |
|--------------|---|--|
| SR-2017-0099 | Seges Partners Mobile Home Park, LLC                  | Cost of Capital                                  |
| WF-2017-0110 | Terre Du Lac Utilities                                | Finance Authority                                |
| SR-2017-0130 | Gladlo Water & Sewer Company                          | Cost of Capital                                  |
| WR-2017-0139 | Stockton Hills Water Company                          | Cost of Capital                                  |
| WR-2017-0143 | Terre Du Lac Utilities                                | Cost of Capital                                  |
| WF-2017-0143 | Terre Du Lac Utilities                                | Finance Authority                                |
| GR-2017-0215 | Laclede Gas Company                                   | Assisted in Developing Cost of Capital Schedules |
| GR-2017-0216 | Missouri Gas Energy                                   | Assisted in Developing Cost of Capital Schedules |
| EF-2017-0242 | Kansas City Power & Light Company                     | Finance Authority                                |
| WR-2017-0285 | Missouri-American Water Company                       | Cost of Capital                                  |
| WF-2017-0349 | Missouri-American Water Company                       | Finance Authority                                |
| EO-2018-0062 | Kansas City Power & Light Company                     | Triennial Decommissioning Trust Fund Adequacy    |
| EF-2018-0114 | Kansas City Power & Light Company                     | Finance Authority                                |
| ER-2018-0145 | Kansas City Power & Light                             | Cost of Capital                                  |
| ER-2018-0146 | Kansas City Power & Light Greater Missouri Operations | Cost of Capital                                  |

CASE INVOLVEMENT

| MO PSC       | Utility                                       | Subject                                  |
|--------------|---|--|
| EF-2018-0314 | Kansas City Power & Light                     | Finance Authority                        |
| WR-2018-0356 | Branson Cedars Resort Utility Company, LLC    | Cost of Capital                          |
| EA-2019-0010 | Empire District Electric Company              | Certificate of Convenience and Necessity |
| GR-2019-0077 | Union Electric / dba Ameren Missouri Gas      | Cost of Capital                          |
| HM-2020-0039 | Veolia Energy Kansas City                     | Merger and Acquisition                   |
| ER-2019-0335 | Union Electric / dba Ameren Missouri Electric | Cost of Capital                          |

## Michael L. Stahlman

### Education

- 2009 M. S., Agricultural Economics, University of Missouri, Columbia.  
2007 B.A., Economics, Summa Cum Laude, Westminster College, Fulton, MO.

### Professional Experience

- 2010 - Regulatory Economist, Missouri Public Service Commission  
2007 – 2009 Graduate Research Assistant, University of Missouri  
2008 Graduate Teaching Assistant, University of Missouri  
2007 American Institute for Economic Research (AIER) Summer Fellowship Program  
2006 Price Analysis Intern, Food and Agricultural Policy Research Institute (FAPRI), Columbia, MO  
2006 Legislative Intern for State Representative Munzlinger  
2005 – 2006 Certified Tutor in Macroeconomics, Westminster College, Fulton, MO  
1998 – 2004 Engineering Watch Supervisor, United States Navy

### Expert Witness Testimony

- Union Electric Company d/b/a AmerenUE GR-2010-0363  
In the Matter of Union Electric Company d/b/a AmerenUE for Authority to File Tariffs Increasing Rates for Natural Gas Service Provided to Customers in the Company's Missouri Service Area
- Union Electric Company d/b/a Ameren Missouri GT-2011-0410  
In the Matter of the Union Electric Company's (d/b/a Ameren Missouri) Gas Service Tariffs Removing Certain Provisions for Rebates from Its Missouri Energy Efficient Natural Gas Equipment and Building Shell Measure Rebate Program
- KCP&L Great Missouri Operations Company EO-2012-0009  
In the Matter of KCP&L Greater Missouri Operations Company's Notice of Intent to File an Application for Authority to Establish a Demand-Side Programs Investment Mechanism
- Union Electric Company d/b/a Ameren Missouri EO-2012-0142  
In the Matter of Union Electric Company d/b/a Ameren Missouri's Filing to Implement Regulatory Changes Furtherance of Energy Efficiency as Allowed by MEEIA
- Kansas City Power & Light Company EO-2012-0323  
In the Matter of the Resource Plan of Kansas City Power & Light Company
- KCP&L Great Missouri Operations Company EO-2012-0324  
In the Matter of the Resource Plan of KCP&L Greater Missouri Operations Company
- Kansas City Power & Light Company, KCP&L Great Missouri Operations Company, and Transource Missouri EA-2013-0098  
EO-2012-0367  
In the Matter of the Application of Transource Missouri, LLC for a Certificate of Convenience and Necessity Authorizing it to Construct, Finance, Own, Operate, and Maintain the Iatan-Nashua and Sibley-Nebraska City Electric Transmission Projects



**cont'd Expert Witness Testimony**  
**Michael L. Stahlman**

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|  |              |
|--|--------------|
| Kansas City Power & Light Company  | EO-2012-0135 |
| KCP&L Great Missouri Operations Company  | EO-2012-0136 |
| In the Matter of the Application of Kansas City Power & Light Company [KCP&L Great Missouri Operations Company] for Authority to Extend the Transfer of Functional Control of Certain Transmission Assets to the Southwest Power Pool, Inc.  |              |
| Kansas City Power & Light Company  | EU-2014-0077 |
| KCP&L Great Missouri Operations Company  |              |
| In the Matter of the Application of Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company for the Issuance of an Accounting Authority Order relating to their Electrical Operations and for a Contingent Waiver of the Notice Requirement of 4 CSR 240-4.020(2)  |              |
| Kansas City Power & Light Company  | EO-2014-0095 |
| In the Matter of Kansas City Power & Light Company's Notice of Intent to File an Application for Authority To Establish a Demand-Side Programs Investment Mechanism  |              |
| Veolia Energy Kansas City, Inc   | HR-2014-0066 |
| In the Matter of Veolia Energy Kansas City, Inc for Authority to File Tariffs to Increase Rates  |              |
| Grain Belt Express Clean Line, LLC   | EA-2014-0207 |
| In the Matter of the Application of Grain Belt Express Clean Line LLC for a Certificate of Convenience and Necessity Authorizing It to Construct, Own, Operate, Control, Manage, and Maintain a High Voltage, Direct Current Transmission Line and an Associated Converter Station Providing an Interconnection on the Maywood - Montgomery 345 kV Transmission Line |              |
| Union Electric Company d/b/a Ameren Missouri   | ER-2014-0258 |
| In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariff to Increase Its Revenues for Electric Service   |              |
| Empire District Electric Company   | ER-2014-0351 |
| In the Matter of The Empire District Electric Company for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Company's Missouri Service Area   |              |
| Kansas City Power & Light Company  | ER-2014-0370 |
| In the Matter of Kansas City Power & Light Company's Request for Authority to Implement a General Rate Increase for Electric Service   |              |
| Kansas City Power & Light Company  | EO-2014-0240 |
| In the Matter of Kansas City Power & Light Company's Filing for Approval of Demand-Side Programs and for Authority to Establish a Demand-Side Programs Investment Mechanism  |              |
| KCP&L Great Missouri Operations Company  | EO-2014-0241 |
| In the Matter of KCP&L Greater Missouri Operations Company's Filing for Approval of Demand-Side Programs and for Authority to Establish a Demand-Side Programs Investment Mechanism  |              |

**cont'd Expert Witness Testimony**  
**Michael L. Stahlman**

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- Ameren Transmission Company of Illinois EA-2015-0146  
In the Matter of the Application of Ameren Transmission Company of Illinois for Other Relief or, in the Alternative, a Certificate of Public Convenience and Necessity Authorizing it to Construct, Install, Own, Operate, Maintain and Otherwise Control and Manage a 345,000-volt Electric Transmission Line from Palmyra, Missouri to the Iowa Border and an Associated Substation Near Kirksville, Missouri
- Empire District Electric Company ER-2016-0023  
In the Matter of The Empire District Electric Company's Request for Authority to Implement a General Rate Increase for Electric Service
- KCP&L Great Missouri Operations Company ER-2016-0156  
In the Matter of KCP&L Greater Missouri Operations Company's Request for Authority to Implement a General Rate Increase for Electric Service
- Kansas City Power & Light Company ER-2016-0285  
In the Matter of Kansas City Power & Light Company's Request for Authority to Implement A General Rate Increase for Electric Service
- Union Electric Company d/b/a Ameren Missouri ER-2016-0179  
In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariff to Increase Its Revenues for Electric Service
- Grain Belt Express Clean Line, LLC EA-2016-0358  
In the Matter of the Application of Grain Belt Express Clean Line LLC for a Certificate of Convenience and Necessity Authorizing it to Construct, Own, Operate, Control, Manage and Maintain a High Voltage, Direct Current Transmission Line and an Associated Converter Station Providing an Interconnection on the Maywood-Montgomery 345kV transmission line.
- Spire Missouri, Inc. GR-2017-0215 and GR-2017-0216  
In the Matter of Spire Missouri, Inc.'s Request to Increase Its Revenues for Gas Service
- Liberty Utilities GR-2018-0013  
In the Matter of Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities' Tariff Revisions Designed to Implement a General Rate Increase for Natural Gas Service in the Missouri Service Areas of the Company
- Spire Missouri, Inc. GO-2019-0058 and GO-2019-0059  
In the Matter of Spire Missouri, Inc. d/b/a Spire's Request to Decrease [Increase] WNAR
- Grain Belt Express Clean Line LLC EM-2019-0150  
Invenergy Transmission LLC  
Invenergy Investment Company LLC  
In the Matter of the Joint Application of Invenergy Transmission LLC, Invenergy Investment Company LLC, Grain Belt Express Clean Line LLC and Grain Belt Express Holding LLC for an Order Approving the Acquisition by Invenergy Transmission LLC of Grain Belt Express Clean Line LLC

**cont'd Expert Witness Testimony**

**Michael L. Stahlman**

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Union Electric Company d/b/a Ameren Missouri

GR-2019-0077

In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to  
Increase its Revenues for Natural Gas Service

**Selected Manuscripts**

Stahlman, Michael and Laura M.J. McCann. "Technology Characteristics, Choice Architecture and Farmer Knowledge: The Case of Phytase." *Agriculture and Human Values* (2012) 29: 371-379.

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

**Selected Posters**

Stahlman, Michael, Laura M.J. McCann, and Haluk Gedikoglou. "Adoption of Phytase by Livestock Farmers." Selected poster at the American Agricultural Economics Association Annual Meeting, Orlando, FL, July 27-29, 2008. Also presented at the USDA/CSREES Annual Meeting in St. Louis, MO in February 2009.

McCann, Laura, Haluk Gedikoglu, Bob Broz, John Lory, Ray Massey, and Michael Stahlman. "Farm Size and Adoption of BMPs by AFOs." Selected poster at the 5<sup>th</sup> National Small Farm Conference in Springfield, IL in September 2009.

**Non-Peer-Reviewed Works**

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

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

# **LISA WILDHABER**

## **CAREER EXPERIENCE**

### **Missouri Public Service Commission, Jefferson City, Missouri**

**Utility Regulatory Auditor III** June 25, 2018 – Present

Perform rate audits and prepare miscellaneous filings as ordered by the Commission. Review all exhibits and testimony on assigned issues from the most recent previous case and the current case. Develop accounting adjustments and issue positions which are supported by workpapers and written testimony. Prepare Staff Recommendation Memorandum for filings that do not require prepared testimony.

### **Division of Professional Registration—Missouri State Board of Embalmers & Funeral Directors, Jefferson City, Missouri**

**Examination Supervisor** March 2011 – June 2018

### **Division of Professional Registration—Missouri Real Estate Commission, Jefferson City, Missouri**

**Examination Supervisor** March 2002 – March 2011

### **Meyer Electric Company, Jefferson City, Missouri**

**Accountant** October 1998 – May 2000

### **Missouri Department of Transportation, Jefferson City, Missouri**

**Financial Business Analyst** May 1997 - January 2001

### **Buehler & Bates, CPA's, Jefferson City, Missouri**

**Senior Auditor** June 1984 - May 1997

## **EDUCATION**

**Bachelor of Science, Accounting** (1984)

Northeast Missouri State University (Truman State), Kirksville, MO

## **OTHER CERTIFICATIONS**

Certified Public Accountant license  
Real Estate Salesperson license  
Certified Fraud Examiner certification

**CASE PROCEEDING PARTICIPATION**

**LISA M. WILDHABER**

| <b>PARTICIPATION</b>                         |                 | <b>TESTIMONY</b>      |
|--|-----------------|-----------------------|
| <b>COMPANY</b>                               | <b>CASE NO.</b> | <b>ISSUES</b>         |
| Empire District Electric Company             | EO-2020-0094    | FAC True-Up Filing    |
| Empire District Electric Company             | ER-2020-0093    | FAC Filing            |
| Empire District Electric Company             | EO-2020-0059    | FAC Prudence Review   |
| KCPL   | EO-2020-0026    | FAC True-Up Filing    |
| KCPL   | ER-2020-0025    | FAC Filing            |
| Union Electric Company d/b/a Ameren Missouri | ER-2020-0020    | FAC True-Up Filing    |
| Union Electric Company d/b/a Ameren Missouri | ER-2020-0019    | FAC Filing            |
| KCP&L GMO                                    | ER-2019-0414    | FAC True-Up Filing    |
| KCP&L GMO                                    | ER-2019-0413    | FAC Filing            |
| Union Electric Company d/b/a Ameren Missouri | EO-2019-0376    | MEEIA Prudence Review |
| Empire District Electric Company             | EO-2019-0302    | FAC True-Up Filing    |
| Empire District Electric Company             | ER-2019-0301    | FAC Filing            |
| Union Electric Company d/b/a Ameren Missouri | EO-2019-0289    | FAC True-Up Filing    |
| Union Electric Company d/b/a Ameren Missouri | ER-2019-0287    | FAC Filing            |
| Union Electric Company d/b/a Ameren Missouri | EO-2019-0257    | FAC Prudence Review   |
| KCPL   | ER-2019-0223    | FAC Filing            |
| KCPL   | EO-2019-0222    | FAC True-Up Filing    |
| KCP&L GMO                                    | ER-2019-0198    | FAC Filing            |

| PARTICIPATION                                |              | TESTIMONY             |
|--|--------------|-----------------------|
| COMPANY                                      | CASE NO.     | ISSUES                |
| KCP&L GMO                                    | ER-2019-0199 | FAC True-Up Filing    |
| Empire District Electric Company             | ER-2019-0095 | FAC Filing            |
| Empire District Electric Company             | ER-2019-0096 | FAC True-Up Filing    |
| KCPL   | EO-2019-0068 | FAC Prudence Review   |
| KCP&L GMO                                    | EO-2019-0067 | FAC Prudence Review   |
| KCPL   | ER-2019-0031 | FAC Filing            |
| KCPL   | ER-2019-0032 | FAC True-Up Filing    |
| Union Electric Company d/b/a Ameren Missouri | ER-2019-0024 | FAC Filing            |
| Union Electric Company d/b/a Ameren Missouri | ER-2019-0025 | FAC True-Up Filing    |
| KCP&L GMO                                    | ER-2018-0400 | FAC Filing            |
| KCP&L GMO                                    | ER-2018-0401 | FAC True-Up Filing    |
| KCPL   | EO-2018-0363 | MEEIA Prudence Review |
| KCP&L GMO                                    | EO-2018-0364 | MEEIA Prudence Review |

## Matthew R. Young

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

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

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

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

| <b>Case/Tracking Number</b>  | <b>Company Name</b>   | <b>Scope of Issues</b>  | <b>Evidentiary Hearing</b> |
|------------------------------|---|---|----------------------------|
| GO-2019-0356<br>GO-2019-0357 | Spire –East and<br>Spire – West   | Overhead Costs in Rate Base,<br>Reconciliation.   |                            |
| WA-2019-0366<br>SA-2019-0367 | Missouri<br>American Water<br>Company                                     | Sale of Assets, Rate Base.  |                            |
| WA-2019-0364<br>SA-2019-0365 | Missouri<br>American Water<br>Company                                     | Sale of Assets, Rate Base.  |                            |
| WO-2019-0184                 | Missouri<br>American Water<br>Company                                     | ISRS Rate Base.   |                            |
| SA-2019-0161                 | United Services<br>Inc.   | Application for Certificate, Rate<br>Base.  |                            |
| ER-2018-0145<br>ER-2018-0146 | Kansas City<br>Power & Light &<br>KCP&L Greater<br>Missouri<br>Operations | Fuel Prices & Inventories, Purchased<br>Power Expense, Pensions, OPEBs,<br>SERP, Outside Services |                            |

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| <b>Case/Tracking Number</b>  | <b>Company Name</b>                       | <b>Scope of Issues</b>  | <b>Evidentiary Hearing</b> |
|------------------------------|---|---|----------------------------|
| WM-2018-0104                 | Missouri American Water Company           | Rate Base.  |                            |
| WM-2018-0023                 | Liberty Utilities                         | Sale of Assets, Rate Base.  |                            |
| WR-2017-0343                 | Gascony Water Company                     | Rate Base.  | Yes                        |
| GR-2017-0215<br>GR-2017-0216 | Laclede Gas Company & Missouri Gas Energy | Pensions, OPEBs, SERP, Incentive Compensation, Equity Compensation, Severance Costs.  | Yes                        |
| WR-2017-0139                 | Stockton Hills Water Company              | Revenue, Expenses, Rate Base.   |                            |
| ER-2016-0285                 | Kansas City Power & Light                 | Forfeited Discounts, Bad Debt Expense, Customer Growth, Cash Working Capital, Payroll and Payroll Related Costs, Incentive Compensation, Rate Case Expense, Renewable Energy Standards Cost Recovery, Property Taxes. | Yes                        |
| SR-2016-0202                 | Raccoon Creek Utility Operating Company   | Rate Base.  |                            |
| ER-2016-0156                 | KCP&L Greater Missouri Operations         | Payroll, Payroll Benefits, Payroll Taxes, Incentive Compensation, Injuries and Damages, Insurance Expense, Property Tax Expense, Rate Case Expense.   |                            |
| SR-2016-0112                 | Cannon Home Association                   | Revenues and Expenses, Rate Base.   |                            |
| WR-2016-0109<br>SR-2016-0110 | Roy-L Utilities                           | Revenues and Expenses, Rate Base.   |                            |
| WO-2016-0098                 | Missouri American Water Company           | ISRS Revenues.  |                            |



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

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