

**MISSOURI PUBLIC SERVICE COMMISSION**

**STAFF REPORT**

**COST OF SERVICE**

**REVENUE REQUIREMENT**

**APPENDIX 1**

**Staff Credentials**

**THE EMPIRE DISTRICT ELECTRIC COMPANY**

**CASE NO. ER-2012-0345**

*Jefferson City, Missouri  
November 2012*

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

|                            |    |
|----------------------------|----|
| Atkinson, Shana.....       | 01 |
| Barnes, Matthew J. ....    | 03 |
| Bax, Alan J. ....          | 09 |
| Beck, Daniel I. ....       | 12 |
| Bolin, Kimberly K. ....    | 15 |
| Dietrich, Natelle.....     | 23 |
| Elliott, David W.....      | 27 |
| Foster, Keith D. ....      | 29 |
| Green, Jermaine.....       | 32 |
| Gross, Randy S. ....       | 35 |
| Harrison, Paul R. ....     | 38 |
| Kang, Hojong ....          | 50 |
| Kliethermes, Robin ....    | 52 |
| Lange, Shawn E. ....       | 53 |
| Maloney, Erin L. ....      | 55 |
| McMellen, Amanda C.....    | 57 |
| Robinett, John A. ....     | 61 |
| Rogers, John A. ....       | 63 |
| Warren, Henry E., PhD..... | 66 |
| Wolfe, Casey.....          | 70 |
| Won, Seoung Joun, PhD..... | 72 |

## **SHANA ATKINSON**

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

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

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

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

I have developed rate of return recommendations for numerous small water and sewer rate cases and have assisted as needed in small water and sewer certificate cases.

## SUMMARY OF CASE PARTICIPATION

SHANA ATKINSON

| <b>Date Filed</b> | <b>Issue</b>                        | <b>Case Number</b> | <b>Exhibit</b>            | <b>Case Name</b>                     |
|-------------------|-------------------------------------|--------------------|---------------------------|--------------------------------------|
| 4/28/2011         | Rate of Return<br>Capital Structure | ER-2011-0004       | Surrebuttal               | Empire District Electric<br>Company  |
| 4/18/2011         | Rate of Return<br>Capital Structure | ER-2011-0004       | Rebuttal                  | Empire District Electric<br>Company  |
| 2/23/2011         | Rate of Return<br>Capital Structure | ER-2011-0004       | Cost of Service<br>Report | Empire District Electric<br>Company  |
| 4/23/2010         | Rate of Return<br>Capital Structure | ER-2010-0130       | Surrebuttal               | Empire District Electric<br>Company  |
| 4/02/2010         | Rate of Return<br>Capital Structure | ER-2010-0130       | Rebuttal                  | Empire District Electric<br>Company  |
| 2/26/2010         | Rate of Return<br>Capital Structure | ER-2010-0130       | Cost of Service<br>Report | Empire District Electric<br>Company  |
| 1/13/2010         | Rate of Return<br>Capital Structure | WR-2010-0111       | Cost of Service<br>Report | Lake Region Water & Sewer<br>Company |
| 1/13/2010         | Rate of Return<br>Capital Structure | SR-2010-0110       | Cost of Service<br>Report | Lake Region Water & Sewer<br>Company |
| 10/20/2009        | Rate of Return<br>Capital Structure | GR-2009-0434       | Cost of Service<br>Report | Empire District Gas Company          |

## **MATTHEW J. BARNES**

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

I am a Regulatory Auditor IV in the Regulatory Review Department, Utility Operations Division, Energy Unit, Energy Resource Analysis Section for the Missouri Public Service Commission. I accepted the position of Utility Regulatory Auditor I/II/III in June 2003. I was promoted to the position of Utility Regulatory Auditor IV in July 2008.

In December 2002, I earned a Bachelor of Science Degree in Business Administration with an Emphasis in Accounting from Columbia College. In May 2005, I earned a Masters in Business Administration with an Emphasis in Accounting from William Woods University.

SUMMARY  
OF  
MATTHEW J. BARNES  
CASE PARTICIPATION  
SCHEDULE 1

| <b>Date Filed</b> | <b>Issue</b>                    | <b>Case Number</b> | <b>Exhibit</b>       | <b>Case Name</b>                    |
|-------------------|---------------------------------|--------------------|----------------------|-------------------------------------|
| 09/08/2004        | Merger with TXU Gas             | GM20040607         | Staff Recommendation | Atmos Energy Corporation            |
| 10/15/2004        | Rate of Return                  | TC20021076         | Supplemental Direct  | BPS Telephone Company               |
| 06/28/2005        | Finance Recommendation          | EF20050387         | Staff Recommendation | Kansas City Power and Light Company |
| 06/28/2005        | Finance Recommendation          | EF20050388         | Staff Recommendation | Kansas City Power and Light Company |
| 08/31/2005        | Finance Recommendation          | EF20050498         | Staff Recommendation | Kansas City Power and Light Company |
| 11/15/2005        | Spin-off of landline operations | IO20060086         | Rebuttal             | Sprint Nextel Corporation           |
| 03/08/2006        | Spin-off of landline operations | TM20060272         | Rebuttal             | Alltel Missouri, Inc.               |
| 08/08/2006        | Rate of Return                  | ER20060314         | Direct               | Kansas City Power & Light Company   |
| 09/08/2006        | Rate of Return                  | ER20060314         | Rebuttal             | Kansas City Power & Light Company   |
| 09/13/2006        | Rate of Return                  | GR20060387         | Direct               | Atmos Energy Corporation            |

SUMMARY  
OF  
MATTHEW J. BARNES  
CASE PARTICIPATION  
SCHEDULE 1

| <b>Date Filed</b> | <b>Issue</b>           | <b>Case Number</b> | <b>Exhibit</b>       | <b>Case Name</b>                          |
|-------------------|------------------------|--------------------|----------------------|---|
| 10/06/2006        | Rate of Return         | ER20060314         | Surrebuttal          | Kansas City Power & Light Company         |
| 11/07/2006        | Rate of Return         | ER20060314         | True-Up Direct       | Kansas City Power & Light Company         |
| 11/13/2006        | Rate of Return         | GR20060387         | Rebuttal             | Atmos Energy Corporation                  |
| 11/23/2006        | Rate of Return         | GR20060387         | Surrebuttal          | Atmos Energy Corporation                  |
| 12/01/2006        | Rate of Return         | WR20060425         | Direct               | Algonquin Water Resources of Missouri LLC |
| 12/28/2006        | Rate of Return         | WR20060425         | Rebuttal             | Algonquin Water Resources of Missouri LLC |
| 01/12/2007        | Rate of Return         | WR20060425         | Surrebuttal          | Algonquin Water Resources of Missouri LLC |
| 02/07/2007        | Finance Recommendation | GF20070220         | Staff Recommendation | Laclede Gas Company                       |
| 05/04/2007        | Rate of Return         | GR20070208         | Direct               | Laclede Gas Company                       |

SUMMARY  
OF  
MATTHEW J. BARNES  
CASE PARTICIPATION  
SCHEDULE 1

| <b>Date Filed</b> | <b>Issue</b>           | <b>Case Number</b> | <b>Exhibit</b>        | <b>Case Name</b>                     |
|-------------------|------------------------|--------------------|-----------------------|--------------------------------------|
| 07/24/2007        | Rate of Return         | ER20070291         | Direct                | Kansas City Power and Light Company  |
| 08/30/2007        | Rate of Return         | ER20070291         | Rebuttal              | Kansas City Power and Light Company  |
| 09/20/2007        | Rate of Return         | ER20070291         | Surrebuttal           | Kansas City Power and Light Company  |
| 11/02/2007        | Rate of Return         | ER20070291         | True-up Direct        | Kansas City Power and Light Company  |
| 02/01/2008        | Finance Recommendation | EF20080214         | Staff Recommendation  | Kansas City Power and Light Company  |
| 02/22/2008        | Rate of Return         | ER20080093         | Staff Report          | The Empire District Electric Company |
| 04/04/2008        | Rate of Return         | ER20080093         | Rebuttal Testimony    | The Empire District Electric Company |
| 04/25/2008        | Rate of Return         | ER20080093         | Surrebuttal Testimony | The Empire District Electric Company |
| 08/18/2008        | Rate of Return         | WR20080311         | Staff Report          | Missouri-American Water Company      |
| 09/30/2008        | Rate of Return         | WR20080311         | Rebuttal Testimony    | Missouri-American Water Company      |



SUMMARY  
OF  
MATTHEW J. BARNES  
CASE PARTICIPATION  
SCHEDULE 1

| <b>Date Filed</b> | <b>Issue</b>                   | <b>Case Number</b> | <b>Exhibit</b>           | <b>Case Name</b>                          |
|-------------------|--------------------------------|--------------------|--------------------------|---|
| 10/16/2008        | Rate of Return                 | WR2008031          | Surrebuttal Testimony    | Missouri-American Water Company           |
| 02/26/2010        | Fuel Adjustment Clause         | ER20100130         | Staff Report             | The Empire District Electric Company      |
| 04/02/2010        | Fuel Adjustment Clause         | ER20100130         | Rebuttal Testimony       | The Empire District Electric Company      |
| 04/23/2010        | Fuel Adjustment Clause         | ER20100130         | Surrebuttal Testimony    | The Empire District Electric Company      |
| 02/23/11          | Fuel Adjustment Clause         | ER20110004         | Staff Report             | The Empire District Electric Company      |
| 04/22/11          | Fuel Adjustment Clause         | ER20110004         | Rebuttal Testimony       | The Empire District Electric Company      |
| 04/28/11          | Fuel Adjustment Clause         | ER20110004         | Surrebuttal Testimony    | The Empire District Electric Company      |
| 05/06/11          | Fuel Adjustment Clause         | ER20110004         | True-up Direct Testimony | The Empire District Electric Company      |
| 10/21/11          | Costs for the Phase-In Tariffs | ER20120024         | Direct Testimony         | KCP&L Greater Missouri Operations Company |
| 11/17/11          | Rate of Return                 | WR20110337         | Staff Report             | Missouri-American Water Company           |

SUMMARY  
OF  
MATTHEW J. BARNES  
CASE PARTICIPATION  
SCHEDULE 1

| <b>Date Filed</b> | <b>Issue</b>           | <b>Case Number</b> | <b>Exhibit</b>        | <b>Case Name</b>                          |
|-------------------|------------------------|--------------------|-----------------------|---|
| 08/09/12          | Fuel Adjustment Clause | ER20120175         | Staff Report          | KCP&L Greater Missouri Operations Company |
| 09/12/12          | Fuel Adjustment Clause | ER20120175         | Rebuttal Testimony    | KCP&L Greater Missouri Operations Company |
| 10/10/12          | Fuel Adjustment Clause | ER20120175         | Surrebuttal Testimony | KCP&L Greater Missouri Operations Company |

**ALAN J. BAX**

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

TESTIMONY AND REPORTS  
BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION

BY ALAN J. BAX

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

|                                       |              |
|---------------------------------------|--------------|
| Osage Valley Electric Cooperative     | EO-2009-0315 |
| Union Electric Company d/b/a AmerenUE | EO-2008-0310 |
| Aquila Networks – MPS                 | EA-2008-0279 |
| West Central Electric Cooperative     | EO-2008-0339 |
| Empire District Electric Company      | EO-2009-0233 |
| Union Electric Company d/b/a AmerenUE | EO-2009-0272 |
| Empire District Electric Company      | EO-2009-0181 |
| Union Electric Company d/b/a AmerenUE | ER-2008-0318 |
| Kansas City Power and Light           | ER-2009-0089 |
| Kansas City Power and Light – GMO     | ER-2009-0090 |
| Union Electric Company d/b/a AmerenUE | ER-2010-0036 |
| Union Electric Company d/b/a AmerenUE | ER-2010-0036 |
| Empire District Electric Company      | ER-2010-0130 |
| Laclede Electric Cooperative          | EO-2010-0125 |
| Union Electric Company d/b/a AmerenUE | EC-2010-0364 |
| Union Electric Company d/b/a AmerenUE | EO-2011-0052 |
| Kansas City Power and Light           | ER-2010-0355 |
| Kansas City Power and Light – GMO     | EO-2011-0137 |
| Kansas City Power and Light – GMO     | ER-2010-0356 |
| Union Electric Company d/b/a AmerenUE | ER-2011-0028 |
| Kansas City Power and Light – GMO     | EO-2012-0119 |
| Kansas City Power and Light           | EO-2011-0137 |
| Empire District Electric Company      | EO-2011-0085 |
| Empire District Electric Company      | EO-2012-0192 |
| Empire District Electric Company      | ER-2011-0004 |
| Ameren Missouri                       | ER-2012-0166 |
| Kansas City Power and Light           | ER-2012-0174 |
| Kansas City Power and Light – GMO     | ER-2012-0175 |
| Empire District Electric Company      | ER-2012-0345 |

**Daniel I. Beck, P.E.**

Supervisor of the Engineering Analysis Section of the Energy Unit  
Tariff, Safety, Economic and Engineering Analysis Department  
Regulatory Review Division

Missouri Public Service Commission  
P.O. Box 360  
Jefferson City, MO 65102

I graduated with a Bachelor of Science Degree in Industrial Engineering from the University of Missouri at Columbia. Upon graduation, I was employed by the Navy Plant Representative Office in St. Louis, Missouri as an Industrial Engineer. I began my employment at the Commission in November, 1987, in the Research and Planning Department of the Utility Division (later renamed the Economic Analysis Department of the Policy and Planning Division) where my duties consisted of weather normalization, load forecasting, integrated resource planning, cost-of-service and rate design. In December, 1997, I was transferred to the Tariffs/Rate Design Section of the Commission's Gas Department where my duties include weather normalization, annualization, tariff review, cost-of-service and rate design. Since June 2001, I have been in the Engineering Analysis Section of the Energy Department, which was created by combining the Gas and Electric Departments. I became the Supervisor of the Engineering Analysis Section, Energy Department, Utility Operations Division in November 2005.

I am a Registered Professional Engineer in the State of Missouri. My registration number is E-26953.

**List of Cases in which prepared testimony was presented by:  
DANIEL I. BECK**

| <u>Company Name</u>                                  | <u>Case No.</u>           |
|--|---------------------------|
| Union Electric Company                               | EO-87-175                 |
| The Empire District Electric Company                 | EO-91-74                  |
| Missouri Public Service                              | ER-93-37                  |
| St. Joseph Power & Light Company                     | ER-93-41                  |
| The Empire District Electric Company                 | ER-94-174                 |
| Union Electric Company                               | EM-96-149                 |
| Laclede Gas Company                                  | GR-96-193                 |
| Missouri Gas Energy                                  | GR-96-285                 |
| Kansas City Power & Light Company                    | ET-97-113                 |
| Associated Natural Gas Company                       | GR-97-272                 |
| Union Electric Company                               | GR-97-393                 |
| Missouri Gas Energy                                  | GR-98-140                 |
| Missouri Gas Energy                                  | GT-98-237                 |
| Ozark Natural Gas Company, Inc.                      | GA-98-227                 |
| Laclede Gas Company                                  | GR-98-374                 |
| St. Joseph Power & Light Company                     | GR-99-246                 |
| Laclede Gas Company                                  | GR-99-315                 |
| Utilicorp United Inc. & St. Joseph Light & Power Co. | EM-2000-292               |
| Union Electric Company d/b/a AmerenUE                | GR-2000-512               |
| Missouri Gas Energy                                  | GR-2001-292               |
| Laclede Gas Company                                  | GR-2001-629               |
| Union Electric Company d/b/a AmerenUE                | GT-2002-70                |
| Laclede Gas Company                                  | GR-2001-629               |
| Laclede Gas Company                                  | GR-2002-356               |
| Union Electric Company d/b/a AmerenUE                | GR-2003-0517              |
| Missouri Gas Energy                                  | GR-2004-0209              |
| Atmos Energy Corporation                             | GR-2006-0387              |
| Missouri Gas Energy                                  | GR-2006-0422              |
| Union Electric Company d/b/a AmerenUE                | GR-2007-0003              |
| The Empire District Electric Company                 | EO-2007-0029/EE-2007-0030 |
| Laclede Gas Company                                  | GR-2007-0208              |
| The Empire District Electric Company                 | EO-2008-0043              |
| Missouri Gas Utility, Inc.                           | GR-2008-0060              |
| The Empire District Electric Company                 | ER-2008-0093              |
| Trigen Kansas City Energy Corporation                | HR-2008-0300              |

| <u>Company Name</u>                            | <u>Case No.</u> |
|--|-----------------|
| Union Electric Company d/b/a AmerenUE          | ER-2008-0318    |
| Kansas City Power & Light Company              | ER-2009-0089    |
| KCP&L Greater Missouri Operations Company      | ER-2009-0090    |
| Missouri Gas Energy                            | GR-2009-0355    |
| The Empire District Gas Company                | GR-2009-0434    |
| Union Electric Company d/b/a AmerenUE          | ER-2010-0036    |
| Laclede Gas Company                            | GR-2010-0171    |
| Atmos Energy Corporation                       | GR-2010-0192    |
| Kansas City Power & Light Company              | ER-2010-0355    |
| KCP&L Greater Missouri Operations Company      | ER-2010-0356    |
| Union Electric Company d/b/a Ameren Missouri   | GR-2010-0363    |
| Union Electric Company d/b/a Ameren Missouri   | ER-2012-0166    |
| Kansas City Power & Light Company              | ER-2012-0174    |
| KCP&L Greater Missouri Operations Company      | ER-2012-0175    |
| Chaney vs. Union Electric Company              | EO-2011-0391    |
| Veach vs. The Empire District Electric Company | EC-2012-0406    |



**Kimberly K. Bolin**  
**Utility Regulatory Auditor V**

## **EDUCATION**

Bachelors of Business Administration  
Central Missouri State University, Warrensburg, MO – May 1993

## **PROFESSIONAL EXPERIENCE**

Missouri Public Service Commission  
Utility Regulatory Auditor V  
January 2008-Present  
Utility Regulatory Auditor IV  
November 2006 – January 2008  
Utility Regulatory Auditor III  
March 2006 – November 2006  
Accountant I  
April 2005 – February 2006

Missouri Office of the Public Counsel  
Public Utility Accountant  
September 1994 – April 2005

Missouri Department of Revenue, Taxation  
Tax Processing Technician  
July 1993 – August 1994

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I graduated from Central Missouri State University in Warrensburg, Missouri, with a Bachelor of Science in Business Administration, major emphasis in Accounting, in May 1993. Before coming to work at the Missouri Public Service Commission, I was employed by the Missouri Office of the Public Counsel as a Public Utility Accountant from September 1994 to April 2005. I commenced employment with the Missouri Public Service Commission in April 2005.

I am responsible for performing audits and examinations of the books and records of public utilities operating within the state of Missouri. Please refer to Schedule KKB 1, for a list of the cases in which I have filed testimony before the Missouri Public Service Commission.

**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

| <u>Company Name</u>             | <u>Case Number</u>                | <u>Testimony/Issues</u>  | <u>Contested or Settled</u> |
|---------------------------------|-----------------------------------|--|-----------------------------|
| Missouri-American Water Company | WR-2011-0337                      | <b><u>Direct</u></b> – Overview of Staff’s Filing<br><b><u>Report on Cost of Service</u></b> - True-Up Recommendation, Tank Painting Tracker, Tank Painting Expense<br><b><u>Rebuttal</u></b> - Tank Painting Expense, Business Transformation<br><b><u>Surrebuttal</u></b> – Tank Painting Tracker, Acquisition Adjustment  | Settled                     |
| Missouri-American Water Company | WR-2010-0131                      | <b><u>Report on Cost of Service</u></b> - Pension/OPEB Tracker, Tank Painting Tracker, Deferred Income Taxes, FAS 87 Pension Costs, FAS 106 – Other Post-Employment Benefits, Incentive Compensation, Group Insurance and 401(k) Employer Costs, Tank Painting Expense, Dues and Donations, Advertising Expense, Promotional Items, Current and Deferred Income Tax Expense  | Settled                     |
| Empire District Gas Company     | GR-2009-0434                      | <b><u>Report on Cost of Service</u></b> – Prepaid Pension Asset, Pension Tracker Asset/Liability, Unamortized Accounting Authority Order Balances, Pension Expense, OPEBs, Amortization of Stock Issuance Costs, Amortization of Accounting Authority Orders<br><b><u>Direct</u></b> – Overview of Staff’s Filing  | Settled                     |
| Laclede Gas Company             | GT-2009-0056                      | <b><u>Surrebuttal Testimony</u></b> – Tariff   | Contested                   |
| Missouri-American Water Company | WR-2008-0311<br>&<br>SR-2008-0312 | <b><u>Report on Cost of Service</u></b> – Tank Painting Tracker, Lobbying Costs, PSC Assessment<br><b><u>Direct</u></b> – Overview of Staff’s Filing<br><b><u>Rebuttal</u></b> – True-Up Items, Unamortized Balance of Security AAO, Tank Painting Expense, Fire Hydrant Painting Expense<br><b><u>Surrebuttal</u></b> – Unamortized Balance of Security AAO, Cedar Hill Waste Water Plant, Tank Painting Expense, Fire Hydrant Painting Expense | Settled                     |

**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

| <u>Company Name</u>                 | <u>Case Number</u> | <u>Testimony/Issues</u>  | <u>Contested or Settled</u> |
|-------------------------------------|--------------------|--|-----------------------------|
| Missouri Gas Utility, Inc.          | GR-2008-0060       | <b><u>Report on Cost of Service</u></b> – Plant-in Service/Capitalization Policy, Plant-in Service/Purchase Price Valuation, Depreciation Reserve, Revenues, Uncollectible Expense   | Settled                     |
| Laclede Gas Company                 | GR-2007-0208       | <b><u>Direct</u></b> - Test Year and True-Up, Environmental costs, AAOs, Revenue, Miscellaneous Revenue, Gross receipts Tax, Gas Costs, Uncollectibles, EWCR, AMR, Acquisition Adjustment  | Settled                     |
| Kansas City Power and Light Company | ER-2006-0314       | <b><u>Direct</u></b> - Gross Receipts Tax, Revenues, Weather Normalization, Customer Growth/Loss Annualization, Large Customer Annualization, Other Revenue, Uncollectible (Bad Debt) Expense, Payroll, A&G Salaries Capitalization Ratio, Payroll Taxes, Employer 401 (k) Match, Other Employee Benefits<br><b><u>Surrebuttal</u></b> - Uncollectible (Bad Debt) Expense, Payroll, A&G Salaries Capitalization Ratio, Other Employee Benefits | Contested                   |
| Missouri Gas Energy                 | GR-2006-0204       | <b><u>Direct</u></b> - Payroll, Incentive Compensation, Payroll Taxes, Employee Benefits, Lobbying, Customer & Governmental Relations Department, Collections Contract   | Settled                     |

**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

**WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL**

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

**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

**WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL**

| <u>Company Name</u>             | <u>Case Number</u>          | <u>Testimony/Issues</u>  | <u>Contested or Settled</u> |
|---------------------------------|-----------------------------|--|-----------------------------|
| Laclede Gas Company             | GR-2002-356                 | <b><u>Direct</u></b> - Advertising Expense; Safety Replacement Program and the Copper Service Replacement Program; Dues & Donations; Rate Case Expense<br><b><u>Rebuttal</u></b> - Gas Safety Replacement Program / Deferred Income Taxes for AAOs                           | Settled                     |
| Missouri-American Water Company | WO-2002-273                 | <b><u>Rebuttal</u></b> - Accounting Authority Order<br><b><u>Cross-Surrebuttal</u></b> - Accounting Authority Order  | Contested                   |
| Environmental Utilities         | WA-2002-65                  | <b><u>Direct</u></b> - Water Supply Agreement<br><b><u>Rebuttal</u></b> - Certificate of Convenience & Necessity   | Contested                   |
| Warren County Water & Sewer     | WC-2002-160 / SC-2002-155   | <b><u>Direct</u></b> - Clean Water Act Violations; DNR Violations; Customer Service; Water Storage Tank; Financial Ability; Management Issues<br><b><u>Surrebuttal</u></b> - Customer Complaints; Poor Management Decisions; Commingling of Regulated & Non-Related Business | Contested                   |
| Laclede Gas Company             | GR-2001-629                 | <b><u>Direct</u></b> - Advertising Expense; Safety Replacement Program; Dues & Donations; Customer Correspondence  | Settled                     |
| Gateway Pipeline Company        | GM-2001-585                 | <b><u>Rebuttal</u></b> - Acquisition Adjustment; Affiliated Transactions; Company's Strategic Plan   | Contested                   |
| Empire District Electric        | ER-2001-299                 | <b><u>Direct</u></b> - Payroll; Merger Expense<br><b><u>Rebuttal</u></b> - Payroll<br><b><u>Surrebuttal</u></b> - Payroll  | Settled                     |
| Osage Water Company             | SR-2000-556/<br>WR-2000-557 | <b><u>Direct</u></b> - Customer Service  | Contested                   |

**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

**WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL**

| <u>Company Name</u>             | <u>Case Number</u>          | <u>Testimony/Issues</u>  | <u>Contested or Settled</u> |
|---------------------------------|-----------------------------|--|-----------------------------|
| St. Louis County Water Company  | WR-2000-844                 | <b><u>Direct</u></b> - Main Incident Expense   | Settled                     |
| Missouri American Water Company | WR-2000-281/<br>SR-2000-282 | <b><u>Direct</u></b> - Water Plant Premature Retirement;<br>Rate Case Expense<br><b><u>Rebuttal</u></b> - Water Plant Premature Retirement<br><b><u>Surrebuttal</u></b> - Water Plant Premature Retirement   | Contested                   |
| Laclede Gas Company             | GR-99-315                   | <b><u>Direct</u></b> - Advertising Expense; Dues & Donations; Miscellaneous Expense; Items to be Trued-up  | Contested                   |
| St. Joseph Light & Power        | HR-99-245                   | <b><u>Direct</u></b> - Advertising Expense; Dues & Donations; Miscellaneous Expense; Items to be Trued-up<br><b><u>Rebuttal</u></b> - Advertising Expense<br><b><u>Surrebuttal</u></b> - Advertising Expense   | Settled                     |
| St. Joseph Light & Power        | ER-99-247                   | <b><u>Direct</u></b> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs<br><b><u>Rebuttal</u></b> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs<br><b><u>Surrebuttal</u></b> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs | Settled                     |
| Laclede Gas Company             | GR-98-374                   | <b><u>Direct</u></b> - Advertising Expense; Gas Safety Replacement AAO; Computer System Replacement Costs  | Settled                     |
| Missouri Gas Energy             | GR-98-140                   | <b><u>Direct</u></b> - Payroll; Advertising; Dues & Donations; Regulatory Commission Expense; Rate Case Expense  | Contested                   |

**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

**WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL**

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

**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

**WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL**

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



Education and Work Experience Background for  
Natelle Dietrich

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

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

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

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

Natelle Dietrich

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

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

- Case Nos. TO-2004-0370, IO-2004-0467, TO-2004-0505 et al, In the Matter of the Petition of various small LECs for Suspension of the Federal Communications Commission Requirement to Implement Number Portability.
- Case No. TX-2005-0258, In the Matter of a New Proposed Rule 4 CSR 240-33.045 (placement and identification of charges on customer bills).
- Case No. TX-2005-0460, In the Matter of the Proposed Amendments to the Missouri Universal Service Fund Rules.
- Case No. TO-2006-0093, In the Matter of the Request of Southwestern Bell Telephone, L.P. d/b/a SBC Missouri, for Competitive Classification Pursuant to Section 392.245.6, RSMo (2205) – 30-day Petition.
- Case Nos. TC-2005-0357, IR-2006-0374, TM-2006-0306, the complaint case, earnings investigation and transfer of assets case to resolve issues related to Cass County Telephone Company, LP, LEC Long Distance, FairPoint Communications, Inc., FairPoint Communications Missouri Inc. d/b/a FairPoint Communications and ST Long Distance Inc. db/a FairPoint Communications Long Distance.
- Case No. TC-2006-0068, FullTel, Inc., v. CenturyTel of Missouri, LLC.
- Case No. TX-2006-0169, In the Matter of Proposed New Rule 4 CSR 240-3.570 Regarding Eligible Telecommunications Carrier Designations for Receipt of Federal Universal Service Fund Support.
- Case No. TX-2006-0429, In the Matter of a Proposed Amendment to 4 CSR 240-3.545 (one day tariff filings).
- Case No. TX-2007-0086, In the Matter of a Proposed Rulemaking to Create Chapter 37 – Number Pooling and Number Conservation Efforts
- Case No. TA-2009-0327, In the Matter of the Petition of TracFone Wireless, Inc. for Designation as an Eligible Telecommunications Carrier in the State of Missouri for the Limited Purpose of Offering Lifeline and Link Up Service to Qualified Households.
- Case No. RA-2009-0375, In the Matter of the application of Nexus Communications, Inc. dba TSI for Designation as an Eligible Telecommunications Carrier in the State of Missouri for the Limited Purpose of Offering Wireless Lifeline and Link Up Service to Qualifying Households.
- Case No. AX-2010-0061, Office of Public Counsel’s Petition for Promulgation of Rules Relating to Billing and Payment Standards for Residential Customers.
- Case No. GT-2009-0056, In the Matter of Laclede Gas Company’s Tariff Revision Designed to Clarify its Liability for Damages Occurring on Customer Piping and Equipment Beyond the Company’s Meter.
- Case No. ER-2012-0166, In the Matter of Union Electric Company d/b/a Ameren Missouri’s Tariffs to Increase Its Revenues for Electric Service. Energy Independence and Security Act of 2007 (EISA).
- Case No. ER-2012-0174, In the Matter of Kansas City Power & Light Company’s Request for Authority to Implement A General Rate Increase for Electric Service. Energy Independence and Security Act of 2007 (EISA).

- Case No. ER-2012-0175, In the Matter of KCP&L Greater Missouri Operations Company's Request for Authority to Implement A General Rate Increase for Electric Service. Energy Independence and Security Act of 2007 (EISA).
- Actively participated in or prepared comments on numerous issues on behalf of the Commission to be filed at the Federal Communications Commission.
- Prepared congressional testimony on behalf of the Commission on number conservation efforts in Missouri.

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

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

## **David W. Elliott**

### **Educational Background and work Experience:**

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

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

### **List of Previous Testimony Filed of David W. Elliott:**

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

- 14) ER-2005-0436, Aquila, Inc.
- 15) HR-2005-0450, Aquila, Inc.
- 16) ER-2006-0314, Kansas City Power & Light Co.
- 17) ER-2006-0315, The Empire District Electric Co.
- 18) ER-2007-0004, Aquila, Inc.
- 19) ER-2007-0291, Kansas City Power & Light Co.
- 20) ER-2008-0093, The Empire District Electric Co
- 21) ER-2009-0090, KCPL Greater Missouri Operations Co.
- 22) HR-2009-0092, KCPL Greater Missouri Operations Co.
- 23) ER-2010-0036, Union Electric Co. d/b/a AmerenUE
- 24) ER-2010-0355, Kansas City Power & Light Co.
- 25) ER-2010-0356, KCPL Greater Missouri Operations Co.
- 26) ER-2011-0028, Union Electric Co. d/b/a Ameren Missouri
- 27) ER-2012-0166, Union Electric Co. d/b/a Ameren Missouri
- 28) ER-2012-0175, KCPL Greater Missouri Operations Co.

## **Keith D. Foster**

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

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

Prior to my work at the Commission, I was employed by IBM as a Project Manager from March 1991 to December 1998 and as a Project Executive from January 1999 until April 2002. In my capacity as Project Executive, I managed the development and implementation of welfare reform and other system enhancements, ongoing operations and maintenance activities, warranty support, application help desk, and system turnover for the Missouri Automated Child Support System (MACSS), a statewide integrated financial and case management system. I managed all budget, revenue, and profit objectives; developed and maintained detailed spreadsheets to prepare project budgets and revenue projections, to track and manage project costs and revenue daily, and to reconcile with corporate accounting.

I am a member of the Institute of Internal Auditors (IIA) as well as the Project Management Institute (PMI) including the local chapters. I am currently a board member of the Mid-Missouri PMI chapter, serving my second term as Vice-President of Financial Affairs. In addition, I am a PMI-certified Project Management Professional (PMP), a credential I have held since January 2000.

## Keith D. Foster

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.

Other cases I have been assigned are listed below:

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



## Keith D. Foster

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

## **JERMAINE GREEN**

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

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

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

Other cases I have been assigned to or participated are:

| <b>Case Number</b> | <b>Company Name - Issue</b>  |
|--------------------|--|
| ER-2012-0345       | Empire District Electric Company – Rate Revenues, Bad Debt Expense, Corporate Allocations, Dues & Donations, Outside Services, and Advertising Expense.                      |
| WR-2012-0300       | Empire District Electric (Water Company) – Payroll & Taxes, Revenues, Purchased Utilities, PSC Assessment, Postage, and Bad Debt Expense.                                    |
| WR-2011-0337       | Missouri-American Water Company (MAWC) – Revenues, Rate Case Expense, Property Taxes, Bad Debt Expense, Postage Expense, Purchased Water, PSC Assessment, and Franchise Tax. |
| WA-2011-0260       | Braden Park LLC (Certificate Case) – Payroll & Taxes, Purchased Water, Plant-in-Service, and Income Taxes  |

| Case Number                 | Company Name - Issue  |
|-----------------------------|---|
| SR-2011-0133 & SR-2013-0112 | Seges Mobile Home Park (Sewer Company) – Lead Auditor - Revenues, Payroll & Taxes, Plant-in-Service, Depreciation Reserve, Bad Debts, Property Tax, Materials & Supplies, Dues & Donations, and PSC Assessment.   |
| WR-2011-0037                | Tri-States Utility Inc. – Revenues, Payroll & Taxes, Plant-in-Service, CIAC, Depreciation Reserve, Fuel & Power, Chemicals, Bad Debts, Rent, Property Tax, Materials & Supplies, Dues & Donations, and PSC Assessment.  |
| GR-2010-0347                | Southern Missouri Natural Gas (SMNG) – Payroll & Payroll Taxes, Customer Deposits, Employee Benefits, Property Tax, Uncollectible Expense , Dues & Subscriptions, Rent, and Advertising.  |
| WR-2010-0309                | Middlefork Water Company – Chemicals, Payroll & Payroll Taxes, Revenues, Rate Case Expense, Fuel & Power, Insurance, Maintenance, Materials & Supplies, Transportation Expense and other expenses   |
| WR-2010-0131                | Missouri American Water Company (MAWC) – Cash Working Capital (CWC), Fuel & Power, Chemicals, Injuries & Damages, Property Tax, Rate Case Expense, Purchased Water, PSC Assessment, Property Tax, Insurance, Franchise Tax, and Telephone Expense.                      |
| WR-2010-0154                | SK&M Water and Sewer Company - Plant in Service, Depreciation Expenses and Reserve, Fuel & Power, Revenues, and Customer Deposits   |
| GR-2009-0434                | Empire District Gas (EDG) - Plant in Service, Depreciation Expenses and Reserve, Cash Working Capital (CWC), Payroll & Payroll Taxes, Dues & Donations, PSC Assessment, Advertising, Materials & Supplies, Postage, Customer Deposit, Customer Advances and Prepayments |

| <b>Case Number</b> | <b>Company Name - Issue</b>   |
|--------------------|---|
| WR-2009-0395       | Noel Water Company - Plant in Service,<br>Depreciation Expenses and Reserve |

## **Randy S. Gross**

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

I am a Utility Regulatory Engineer I in the Energy Unit of the Utility Operations Department of the Regulatory Review Division. I have Master and Bachelor of Science degrees in Electrical Engineering from the University of Missouri at Columbia. I am an active licensed Professional Engineer in the states of Kansas and Missouri with inactive licenses in Arizona and Illinois. I have co-authored nine technical papers in the areas of process instrumentation and controls, power plant performance monitoring and information technology. My work experience spans more than 39 years in electrical and instrumentation and control detailed design, information technology, training, software verification and validation, telecommunication, project management and controls, construction management, contract administration, plant start-up, project oversight, plant operating procedures, design basis reconstitution, equipment technical specifications and procurement, nuclear plant and site, detailed design engineering, plant modifications and engineering procedures. From 1972-1997, I was employed by Black & Veatch with responsibilities in electrical, instrumentation and control engineering and project management. From 1997-2001, I was employed by the Foxboro Company (Invensys) as a Principal Account Manager for Distributed Control Systems (DCS) that included hardware, software and instrumentation. From 2001-2002, I provided consulting services for the Argosy Console company in the areas of process engineering and re-engineering, supply chain management, Quality Assurance, Six Sigma and Safety program implementations. From 2002-2005, I provided contract engineering services to AmerenUE at the Callaway Nuclear Station in the areas of Software Verification and Validation, INPO accredited

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

## Randy S. Gross

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

| <b>Date Filed</b> | <b>Case Number</b> | <b>Company Name</b>  |
|-------------------|--------------------|--|
| 11/10/2010        | ER-2010-0355       | Kansas City Power & Light Company  |
| 11/17/2010        | ER-2010-0356       | Kansas City Power & Light Company<br>Greater Missouri Operations Company |
| 05/10/2011        | ER-2011-0028       | Ameren Missouri  |
| 01/06/2012        | EO-2011-0271       | Ameren Missouri  |
| 03/20/2012        | EO-2012-0009       | Kansas City Power & Light Company<br>Greater Missouri Operations Company |
| 04/12/2012        | EO-2012-0142       | Ameren Missouri  |
| 08/02/2012        | ER-2012-1074       | Kansas City Power & Light Company  |
| 08/13/2012        | ER-2012-0175       | Kansas City Power & Light Company<br>Greater Missouri Operations Company |
| 09/06/2012        | EO-2012-323        | Kansas City Power & Light Company  |
| 09/06/2012        | EO-2012-324        | Kansas City Power & Light Company<br>Greater Missouri Operations Company |
| 10/22/2012        | ER-2012-0166       | Ameren Missouri  |

## **Education, Background and Case Participation**

### **Paul R. Harrison**

I am a Utility Regulatory Auditor IV with the Missouri Public Service Commission (PSC or Commission). I have performed duties as a Utility Regulatory Auditor within the Auditing Unit at the Commission since January 18, 2000. I have also been responsible for the supervision of other Auditing Unit employees in rate cases and other regulatory proceedings before the Commission.

I graduated from Park College, Kansas City, Missouri, where I earned Bachelor of Science degrees in both Accounting and Management with Magna Cum Laude honors in July 1995. I earned an Associate degree in Missile Maintenance Technology from the Community College of the Air Force in June 1990. I attended and received a certificate of completion of an 86-hour H&R Block income tax training course in July 1996 and begin my own tax practice during the same year. Each year, I receive Continuing Professional Education (CPE) through the Accounting CPE Network (ACPEN) concerning current accounting and auditing updates.

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



Prior to being the manager of the Tool Warehouse Inc, I was in the United States Air Force (USAF) for twenty-three years. During my career in the USAF, I was assigned many different duty positions with various levels of responsibility. I retired from active duty on May 1, 1994 as Superintendent of the 321st Strategic Missile Wing Missile Mechanical Flight. In that capacity, I supervised 95 missile maintenance technicians and managed assets valued in excess of \$50 million.

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

I acquired general knowledge of these topics through my experience and analyses in prior rate cases before this Commission. I acquired knowledge of these topics through review of Staff work papers from prior rate cases brought before this Commission. I reviewed prior Commission decisions with regard to these areas. I reviewed the Company's testimony, annual reports, work papers and responses to Staff's data requests addressing these topics. In addition, my college coursework included accounting and auditing classes. Since commencing employment with the Commission, I have attended various in house training seminars and National Association of Regulatory Utility Commission (NARUC) training conferences. I have participated in approximately thirty formal rate case proceedings.

The Schedule below lists the rate cases and issues in which I filed testimony, the issues that I have been assigned; and the small informal rate cases that I have completed.

**CASE PROCEEDING/PARTICIPATION**

**PAUL R. HARRISON**

| <b>COMPANY</b>                       | <b>CASE NO.</b>                            | <b>TESTIMONY/ISSUES</b>  |
|--------------------------------------|--|--|
| <b>SUMMARY OF FORMAL CASES</b>       |  |  |
| The Empire District Electric Company | <b>ER-2012-0345</b>                        | <b>In Progress</b><br><b>Cost of Service Report</b> -Pension & OPEBs; COR & State Flow-Through Income Taxes; Income Tax Current & Deferred Expense; ADIT; and Infrastructure & Tree Trimming Expense.  |
| Missouri American Water Company      | <b>WR-2011-0337</b><br><b>WR-2011-0338</b> | <b>February 2012</b><br><b>Surrebuttal Testimony</b> -Unamortized Balance of the Security AAO; Roark Sewer Plant Operating Expenses and MAWC's Acquisitions.<br><br><b>Lead Auditor</b>  |
| Missouri American Water Company      | <b>WR-2011-0337</b><br><b>WR-2011-0338</b> | <b>January 2012</b><br><b>Rebuttal Testimony</b> -Pension Tracker Mechanism and Acquisitions of Loma Linda, Aqua Missouri and Roark Water & Sewer.<br><br><b>Lead Auditor</b>  |
| Missouri American Water Company      | <b>WR-2011-0337</b><br><b>WR-2011-0338</b> | <b>November 2011</b><br><b>Cost of Service Report</b> - Pensions & OPEBS; Amortization of Regulatory Assets; Acquisitions; Plant in Service; Depreciation Reserve, Depreciation Expense, CIAC Amortization; Other Rate Base Items; Net Negative Salvage; Current & Deferred Income Taxes; ADIT; and Accounting Schedules.<br><br><b>Lead Auditor</b> |
| Missouri American Water Company      | <b>WR-2011-0336</b>                        | <b>August 2011</b><br>Infrastructure System Replacement Surcharge (ISRS)-2011  |
| The Empire District Electric Company | <b>ER-2011-0004</b>                        | <b>February 2011</b><br><b>Surrebuttal Testimony</b> -Infrastructure Remediation Costs; FAS 123 Accumulated Deferred Income Taxes  |

| <b>COMPANY</b>                       | <b>CASE NO.</b>     | <b>TESTIMONY/ISSUES</b>  |
|--------------------------------------|---------------------|--|
| The Empire District Electric Company | <b>ER-2011-0004</b> | <b>February 2011</b><br><b>Cost of Service Report</b> -Current & Deferred Income Taxes; ADIT; and Infrastructure & Tree Trimming Expense   |
| KCPL-GMO MPS & L&P Electric          | <b>ER-2010-0356</b> | <b>January 2011</b><br><b>Surrebuttal Testimony</b> - Advanced Coal Credits ITC; KC Earnings Tax<br><br><b>True-Up - Pensions &amp; OPEBS; Current Income &amp; Deferred Taxes</b><br><br><b>Litigated- Advanced Coal Credit ITC</b> |
| Kansas City Power & Light (KCPL)     | <b>ER-2010-0355</b> | <b>January 2011</b><br><b>Surrebuttal Testimony</b> - Advanced Coal Credits ITC; KC Earnings<br><br><b>True-Up - Pensions &amp; OPEBS; Current Income &amp; Deferred Taxes</b><br><br><b>Litigated- Advanced Coal Credit ITC</b>     |
| Kansas City Power & Light (KCPL)     | <b>ER-2010-0355</b> | <b>December 2010</b><br><b>Rebuttal Testimony</b> - Regulatory Plan Amortization Impact on Income Taxes  |
| KCPL-GMO MPS & L&P Electric          | <b>ER-2010-0356</b> | <b>November 2010</b><br><b>Cost of Service Report</b> - Pensions & OPEBS; Current & Deferred Income Taxes; Advanced Coal Credits ITC; KC Earnings Tax and Regulatory Plan Amortization Impact on Income Taxes                        |
| Kansas City Power & Light (KCPL)     | <b>ER-2010-0355</b> | <b>November 2010</b><br><b>Cost of Service Report</b> - Pensions & OPEBS; Current & Deferred Income Taxes; Advanced Coal Credits ITC; KC Earnings Tax and Regulatory Plan Amortization Impact on Income Taxes                        |
| The Empire District Electric Company | <b>ER-2010-0130</b> | <b>April 2010</b><br><b>Surrebuttal Testimony</b> – Bad Debt Expense; Infrastructure Rule Expense; State Income Tax Flow Through Prior to 1994 – Tax Timing Differences<br><br><b>Lead Auditor</b>                                   |
| The Empire District Electric Company | <b>ER-2010-0130</b> | <b>April 2010</b><br><b>Rebuttal Testimony</b> – State Income Tax Flow-Through Prior to 1994 – Tax Timing Differences<br><br><b>Lead Auditor</b>   |

| <b>COMPANY</b>                       | <b>CASE NO.</b>     | <b>TESTIMONY/ISSUES</b>   |
|--------------------------------------|---------------------|---|
| The Empire District Electric Company | <b>ER-2010-0130</b> | <p align="center"><b>February 2010</b></p> <p><b>Cost of Service Report-</b> Allocations; Pensions &amp; OPEBS; DSM Program; Amortization Rate Base &amp; Expense; Revenues; Bad Debt; Banking Fees; Infrastructure &amp; Tree Trimming Expense; Employee Benefits; Lease Expense; O&amp;M Expenses New Plant; Carrying Cost New Plant; Current &amp; Deferred Income Taxes.</p> <p><b>Lead Auditor</b></p> |
| The Empire District Gas Company      | <b>GR-2009-0434</b> | <p align="center"><b>October 2009</b></p> <p><b>Cost of Service Report-</b> Allocations/Rents; Right-of-Way Clearing; AAO-MGP Costs; Franchise Fees; Reconciliation; Current &amp; Deferred Income Taxes.</p> <p><b>Lead Auditor</b></p>  |
| Kansas City Power & Light (KCPL)     | <b>ER-2009-0089</b> | <p align="center"><b>April 2009</b></p> <p><b>Surrebuttal-</b> Non-Talent Assessment Severance Costs</p> <p><b>True-Up -</b> Pensions &amp; OPEBS; Current &amp; Deferred Income Taxes</p>  |
| KCPL-GMO MPS & L&P Electric          | <b>ER-2009-0090</b> | <p align="center"><b>April 2009</b></p> <p><b>Surrebuttal-</b>Cost of Removal-Income Taxes, Regulatory Asset Amortization.</p> <p><b>True-Up - Pensions &amp; OPEBS; Income &amp; Deferred Taxes</b></p> <p><b>Lead Auditor</b></p>   |
| Kansas City Power & Light (KCPL)     | <b>ER-2009-0089</b> | <p align="center"><b>March 2009</b></p> <p><b>Cost of Service Report-</b> Pensions &amp; OPEBS; Non-Talent Assessment Severance Costs; Officer Expenses; Meals &amp; Entertainment Expense; Employee Relocation Expense; Lobbying Expense; Lease Expenses; Non-Operating Cost Adjustment; Current &amp; Deferred Income Taxes</p>   |
| KCPL-GMO MPS & L&P Electric          | <b>ER-2009-0090</b> | <p align="center"><b>March 2009</b></p> <p><b>Cost of Service Report-</b> Pensions &amp; OPEBS; Miscellaneous Adjustments; SJLP Merger Transition Costs; Employee Relocation Expense; Lease Expenses; Current &amp; Deferred Income Taxes</p> <p><b>Lead Auditor</b></p>  |
| KCPL-GMO L&P Steam                   | <b>HR-2009-0092</b> | <p align="center"><b>March 2009</b></p> <p><b>Cost of Service Report-</b> Pensions &amp; OPEBS; Miscellaneous Adjustments; Current &amp; Deferred Income Taxes</p>  |

| <b>COMPANY</b>                  | <b>CASE NO.</b>     | <b>TESTIMONY/ISSUES</b>  |
|---------------------------------|---------------------|--|
|                                 |                     | <b>Lead Auditor</b>  |
| Missouri American Water Company | <b>WR-2008-0311</b> | <p align="center"><b>October 2008</b></p> <p><b>Surrebuttal-</b> Belleville Lab Allocations; Compensation for Services MAWC Provided to AWR</p> <p><b>Litigated-</b> Corporate Allocations</p> <p><b>True-Up - Corporate Allocations; Income &amp; Deferred Taxes</b></p> <p><b>Lead Auditor</b></p> |
| Missouri American Water Company | <b>WR-2008-0311</b> | <p align="center"><b>August 2008</b></p> <p><b>Cost of Service Report-</b> Case Reconciliation; Corporate Allocations &amp; Expenses; Belleville Lab Allocations; Compensation for Services MAWC Provided to AWR; Current &amp; Deferred Income Taxes</p> <p><b>Lead Auditor</b></p>                 |
| Laclede Gas Company             |                     | <p align="center"><b>Separate Docket</b></p> <p>Investigation of Affiliated Transactions, Corporate Allocations &amp; Appropriate Time Charges Between Laclede's Regulated &amp; Unregulated Subsidiaries</p>  |
| Missouri Gas Utility            | <b>GR-2008-0060</b> | <p align="center"><b>February 2008</b></p> <p><b>Cost of Service Report-</b> Revenue Requirement Run (EMS) Merger &amp; Acquisition Costs (Start-Up Costs); Corporate Allocations; Current &amp; Deferred Income Taxes</p> <p><b>Lead Auditor</b></p>  |
| Missouri Gas Energy             | <b>GU-2007-0480</b> | <p align="center"><b>July 2008</b></p> <p><b>Rebuttal-</b> AAO Manufactured Gas Plant</p> <p><b>Litigated- Manufactured Gas Plant</b></p> <p><b>Lead Auditor</b></p>   |
| Missouri Gas Energy             | <b>GU-2007-0480</b> | <p align="center"><b>September 2007</b></p> <p><b>Memorandum –</b> AAO Manufactured Gas Plant</p> <p><b>Lead Auditor</b></p>   |
| Laclede Gas Company             | <b>GR-2007-0208</b> | <p align="center"><b>May 2007</b></p> <p><b>Direct –</b> Affiliated Operations; HVAC &amp; Home Sale Inspection; Injuries &amp; Damages; Insurance; 401 (k) Expenses; Pensions &amp; OPEBS; Non-Qualified Pension Plan Expenses; Current &amp; Deferred Income Taxes</p>                             |

| <b>COMPANY</b>  | <b>CASE NO.</b>     | <b>TESTIMONY/ISSUES</b>   |
|---|---------------------|---|
|   |                     | <b>True-UP – Current &amp; Deferred Income Taxes</b>  |
| Missouri Gas Energy   | <b>GR-2006-0422</b> | <p><b>November 2006</b><br/> <b>Rebuttal-</b> Environmental Response Fund, Manufactured Gas Plant</p> <p><b>Litigated-</b> Manufactured Gas Plant</p>   |
| Missouri Gas Energy   | <b>GR-2006-0422</b> | <p><b>October 2006</b><br/> <b>Direct–</b> Revenues; Purchased Gas Adjustments; Bad Debt Expense; ECWR AAO Bad Debt: Rent; Pensions &amp; OPEBS; Income Taxes; Franchise Taxes; Manufactured Gas Plant, and Case Reconciliation</p> <p><b>Litigated-</b> Emergency Cold Weather Rule</p> <p><b>True-Up - Revenues; Bad Debt Expense; Pensions &amp; OPEBS; Income Taxes</b></p> |
| The Empire Electric Company   | <b>ER-2006-0315</b> | <p><b>July 2006</b><br/> <b>Rebuttal-</b> Storm Damage Tracker</p>  |
| The Empire Electric Company   | <b>ER-2006-0315</b> | <p><b>June 2006</b><br/> <b>Direct-</b> Tree Trimming Expense and Construction Over-Run Costs</p>   |
| Missouri Pipeline & Missouri Gas Company LLC                            | <b>GC-2006-0378</b> | <p><b>November 2006</b><br/> Plant in Service, Depreciation Reserve, Depreciation Expense, Transactions &amp; Acquisition Costs and Current &amp; Deferred Income Taxes</p>   |
| New Florence Telephone  | <b>TC-2006-0184</b> | <p><b>October 2006</b><br/> Plant in Service; Depreciation Reserve; Depreciation Expense; Plant Overage; and Materials &amp; Supplies</p>   |
| Cass County Telephone   | <b>TC-2005-0357</b> | <p><b>July 2006</b><br/> Plant in Service; Depreciation Reserve; Depreciation Expense; Plant Overage; Plant Held for Future Use and Missouri Universal Service Fund</p>   |
| Cass County Telephone & New Florence Telephone Fraud Investigation Case | <b>TO-2005-0237</b> | <p><b>May 2006</b><br/> Fraud Investigation case involving Cass County Telephone and New Florence Telephone</p>   |

| <b>COMPANY</b>  | <b>CASE NO.</b>     | <b>TESTIMONY/ISSUES</b>   |
|---|---------------------|---|
| Missouri Gas Energy   | <b>GR-2004-0209</b> | <p align="center"><b>June 2004</b></p> <p><b>Surrebuttal</b> - Revenues and Bad Debt Expense</p> <p><b>True-Up</b> - Revenues; Bad Debt Expense; Current &amp; Deferred Income Taxes</p>  |
| Missouri Gas Energy   | <b>GR-2004-0209</b> | <p align="center"><b>May 2004</b></p> <p><b>Rebuttal</b> - Revenues; Bad Debt Expense; and Manufactured Gas Plant</p> <p><b>Litigated- Manufactured Gas Plant</b></p>   |
| Missouri Gas Energy   | <b>GR-2004-0209</b> | <p align="center"><b>April 2004</b></p> <p><b>Direct</b> – Revenues; Purchased Gas Adjustments; Bad Debt Expense; Medical Expense; Rents; Incentive Compensation and Current &amp; Deferred Income Taxes</p>  |
| Union Electric Company d/b/a AmerenUE (Gas)   | <b>GR-2003-0517</b> | <p align="center"><b>October 2003</b></p> <p><b>Direct</b> – Corporate Allocations; UEC Missouri Gas Allocations; CILCORP Allocations; Rent Expense; Maintenance of General Plant Expense; Lease Agreements; and Employee Relocation Expense</p>                              |
| Union Electric Company d/b/a AmerenUE (Electric)  | <b>EC-2002-1</b>    | <p align="center"><b>June 2002</b></p> <p><b>Surrebuttal</b> - Coal Inventory; Venice Power Plant Fire; Tree Trimming Expense; and Automated Meter Reading Service</p>  |
| Laclede Gas Company   | <b>GR-2002-356</b>  | <p align="center"><b>June 2002</b></p> <p><b>Direct</b> - Payroll; Payroll Taxes; 401k Pension Plan; Health Care Expenses; Pension Plan Trustee Fees; Incentive Compensation and Clearing Account:</p> <p><b>True- Up – Payroll; Payroll Taxes; and Clearing Accounts</b></p> |
| Union Electric Company d/b/a AmerenUE (2 <sup>nd</sup> period, 3 <sup>rd</sup> EARP) (Electric) | <b>EC-2002-1025</b> | <p align="center"><b>April 2002</b></p> <p><b>Direct</b> - Revenue Requirement Run; Plant in Service; Depreciation Reserve; Other Rate Base items; Venice Power Plant Fire expenditures; Tree Trimming Expense; and Coal Inventory</p>  |

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



| <b>COMPANY</b>   | <b>CASE NO.</b>                            | <b>TESTIMONY/ISSUES</b>   |
|--|--|---|
| <b>SUMMARY OF INFORMAL CASES</b>                               |  |   |
| Raytown Water Company  | <b>WR-2012-0405</b>                        | <p style="text-align: center;"><b>In Progress</b></p> <p><b>Cost of Service;</b> Payroll &amp; Benefits; Incentive Compensation; Plant-In-Service, Depreciation Reserve &amp; Other Rate Base Items; Affiliated Transactions; Tank Painting; City Permit Fees; EIERA Insurance Costs; PSC Assessment &amp; Rate Case Expense; Outside Services; Transportation &amp; Communication Expense; Dues &amp; Donations, Lobbying Expense &amp; Advertising Expense; Board of Directors Fees; DNR Fees; Education Expense; Software &amp; IT Expenses; Office Expense &amp; Lease Equipment; Franchise Taxes; Current &amp; Deferred Income Taxes .</p> <p><b>Lead Auditor</b></p> |
| Summit Natural Gas of Missouri, Inc.                           | <b>GA-2010-0012</b>                        | <p style="text-align: center;"><b>June-2012</b></p> <p>Summit Natural Gas of Missouri, Inc. Certificate of Convenience &amp; Necessarily Concerning review of Feasibility Study and Development of Expenses &amp; Revenues.</p> <p><b>Lead Auditor</b></p>  |
| Missouri American Water Company                                | <b>WA-2012-0066</b>                        | <p style="text-align: center;"><b>April-2012</b></p> <p>Saddlebrooke Acquisition &amp; Certificate of Convenience &amp; Necessarily Concerning review of Feasibility Study and Development of Expenses &amp; Revenues.</p> <p><b>Lead Auditor</b></p>   |
| Missouri American Water Company & Roark Water Acquisition Case | <b>WO-2011-0213</b><br><b>SO-2011-0214</b> | <p style="text-align: center;"><b>March 2011</b></p> <p><b>Memorandum--</b> Plant in Service; Depreciation Reserve; Other Rate Base Items including CIAC</p> <p><b>Lead Auditor</b></p>   |
| Tri-State Water Company  | <b>WR-2011-0037</b>                        | <p style="text-align: center;"><b>March 2011</b></p> <p><b>Cost of Service;</b> Rate Case Expense; Medical; Insurance; Communications Expense; Transportation Expense; Office Expense; Miscellaneous maintenance expenses; Rate Base and Current &amp; Deferred Income Taxes</p> <p><b>Lead Auditor</b></p>   |

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

| <b>COMPANY</b>  | <b>CASE NO.</b>                            | <b>TESTIMONY/ISSUES</b>  |
|---|--|--|
| Osage Water Company<br>Environmental Utilities<br>Missouri American Water   | <b>WO-2005-0086</b>                        | <b>February 2005</b><br>Rate Base; Cost of Service; Income Statement Items;<br>Pre-Post Sale of OWC, Sale of EU Assets to MAWC   |
| North Suburban Water &<br>Sewer   | <b>WF-2005-0164</b>                        | <b>December 2004</b><br>Sale of All Stocks of Lake Region Water & Sewer to<br>North Suburban Water & Sewer, Value of Rate Base<br>Assets, Acquisition Premium<br><br><b>Lead Auditor</b>                   |
| Mill Creek Sewer  | <b>SR-2005-0116</b>                        | <b>December 2004</b><br><b>Cost of Service</b> ; All Revenues & Expenses related to<br>Mill Creek Sewer; Plant in Service; Depreciation<br>Reserve & other Rate Base Items.<br><br><b>Lead Auditor</b>     |
| Roark Water and Sewer   | <b>WR-2005-0153</b><br><b>SR-2005-0154</b> | <b>September 2004</b><br><b>Cost of Service</b> ; All Revenues & Expenses related to<br>Roark Water & Sewer; Plant in Service; Depreciation<br>Reserve & other Rate Base Items.<br><br><b>Lead Auditor</b> |
| Osage Water Company   | <b>WT-2003-0583</b><br><b>SR-2003-0584</b> | <b>December 2003</b><br><b>Cost of Service</b> ; All Revenues & Expenses related to<br>Osage Water; Plant in Service; Depreciation Reserve &<br>other Rate Base Items                                      |
| <b>SUMMARY OF NON-CASE RELATED AUDITS</b>   |  |  |
| <b>January 2006</b> – Environmental Utilities and Osage Water Company Audit Concerning<br>Provision of Service to Eagle Woods Subdivision and Disconnect Notice |  |  |
| <b>November 2004</b> - Internal Audit of Public Service Commission (PSC) Fixed Assets, Physical<br>Inventory Control Process and Location of Assets             |  |  |

## **Hojong Kang**

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

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

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

**BY HOJONG KANG**

| <b><u>File Number</u></b> | <b><u>Company</u></b>                     | <b><u>Issues</u></b>  |
|---------------------------|---|---|
| ER-2010-0355              | Kansas City Power & Light Company         | DSM Prudence<br>LED Street and Area Lighting  |
| ER-2010-0356              | KCP&L Greater Missouri Operations Company | DSM Prudence<br>LED Street and Area Lighting  |
| ER-2011-0004              | The Empire District Electric Company      | DSM Prudence<br>LED Street and Area Lighting  |
| EO-2011-0066              | The Empire District Electric Company      | Electric Utility Resource<br>Planning Compliance Filing                               |
| ER-2011-0028              | Ameren Missouri                           | LED Street and Area Lighting  |
| EO-2011-0271              | Ameren Missouri                           | Electric Utility Resource<br>Planning Compliance Filing                               |
| EO-2012-0009              | KCP&L Greater Missouri Operations Company | Demand-Side Programs<br>Investment Mechanism  |
| EO-2012-0142              | Ameren Missouri                           | Demand-Side Programs<br>Investment Mechanism  |
| ER-2012-0166              | Ameren Missouri                           | Annualization of Energy<br>Efficiency Program Impacts<br>LED Street and Area Lighting |
| ER-2012-0174              | Kansas City Power & Light Company         | DSM Prudence<br>LED Street and Area Lighting  |
| ER-2012-0175              | KCP&L Greater Missouri Operations Company | DSM Prudence<br>LED Street and Area Lighting  |

**Robin Kliethermes**

**Present Position:**

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

**Educational Background and Work Experience:**

I have a Bachelor of Science degree in Parks, Recreation and Tourism with a minor in Agricultural Economics from the University of Missouri – Columbia 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.

**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                          | Staff Report          | Economic Considerations                              |
| ER-2012-0175    | KCP&L Greater Missouri Operations Company (“GMO”) | Staff Report          | Economic Considerations & Large Power Annualizations |

**SHAWN E. LANGE**

**PRESENT POSITION:**

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

**EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:**

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

**TESTIMONY FILED:**

| <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      |
| ER-2009-0090       | KCP&L Greater Missouri Operations Company | Staff Report     | Net System Input      |

| <b>Case Number</b> | <b>Utility</b>                               | <b>Testimony</b> | <b>Issue</b>  |
|--------------------|--|------------------|---|
| 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>Variable Fuel Costs          |
|                    |  | Surrebuttal      | Weather Normalization                                 |
| ER-2012-0175       | KCP&L Greater Missouri Operations Company    | Staff Report     | Weather Normalization<br>Variable Fuel Costs          |
|                    |  | Surrebuttal      | Weather Normalization                                 |
| ER-2012-0345       | Empire District Electric Company             | Rebuttal         | Interim Rates   |
|                    |  |                  |   |



Erin L. Maloney  
 Missouri Public Service Commission, Jefferson City, MO  
 January 2005 – Present  
 Utility Engineering Specialist III  
 Utility Operations/Energy Department/Engineering Analysis

**Previous Position**

Electronic Data Systems, Kansas City, Missouri  
 August 1995 – November 2002  
 System Engineer

**Education**

Bachelor of Science Mechanical Engineering  
 University of Las Vegas, Nevada, May 1992

**Previous Testimony Filed Before the Commission**

| Case Number  | Type of Testimony                      | Issue   |
|--------------|--|---|
| ER-2012-0175 | Staff Report                           | GMO Fuel Allocation   |
| ER-2012-0174 | Staff Report, Rebuttal                 | Purchased Power Prices, Missouri Flood AAO                    |
| ER-2012-0166 | Staff Report                           | Fuel and Purchased Power Prices                               |
| ER-2011-0028 | Rebuttal                               | Fuel and Purchased Power Prices                               |
| ER-2011-0028 | Staff Report                           | Fuel and Purchased Power Prices                               |
| ER-2010-0356 | Staff Report                           | Purchased Power Prices  |
| ER-2010-0355 | Staff Report, Surrebuttal              | Purchased Power Prices  |
| ER-2010-0036 | Staff Report, Rebuttal                 | Fuel and Purchased Power Prices                               |
| ER-2009-0089 | Staff Report                           | Allocation Factor for Fuel & Purchased Power                  |
| ER-2009-0090 | Staff Report                           | Purchased Power Prices  |
| ER-2008-0318 | Staff Report, Rebuttal,<br>Surrebuttal | Fuel and Purchased Power Prices                               |
| ER-2008-0093 | Staff Report                           | System Losses and Jurisdictional Demand and Energy Allocation |
| ER-2007-0291 | Staff Report                           | System Losses and Jurisdictional Demand and Energy Allocation |
| ER-2007-0004 | Direct                                 | System Losses and Jurisdictional Demand and Energy Allocation |

|              |   |   |
|--------------|---|---|
| ER-2007-0002 | Direct  | System Losses and Jurisdictional Demand and Energy Allocation |
| ER-2006-0314 | Direct, Rebuttal, Surrebuttal, True-up Direct | System Losses and Jurisdictional Demand and Energy Allocation |
| ER-2006-0315 | Direct  | System Losses and Jurisdictional Demand and Energy Allocation |
| ER-2005-0436 | Direct  | Reliability   |

Amanda C. McMellen  
Utility Regulatory Auditor IV

**EDUCATION**

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

**PROFESSIONAL EXPERIENCE**

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

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

# Amanda C. McMellen

## SUMMARY OF RATE CASE TESTIMONY FILED

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

# Amanda C. McMellen

## SUMMARY OF RATE CASE TESTIMONY FILED

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

# Amanda C. McMellen

## SUMMARY OF RATE CASE TESTIMONY FILED

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

## John A. Robinett

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

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

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

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

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

| <b>Company</b>  | <b>Case Number</b> | <b>Issue</b>  |
|---|--------------------|---|
| Empire District Electric Company  | WR-2012-0300       | Depreciation Review   |
| Laclede Gas Company   | GO-2012-0363       | Depreciation Authority Order Rebuttal, Surrebuttal and Live Testimony |
| Moore Bend Water Company, Inc. sale to Moore Bend Water Utility, LLC (Water)                                | WM-2012-0335       | Depreciation Rate Adoption Case Pending                               |
| Oakbrier Water Company, Inc.  | WR-2012-0267       | Depreciation Review Case Pending                                      |
| Lakeland Heights Water Co., Inc.  | WR-2012-0266       | Depreciation Review Case Pending                                      |
| R.D. Sewer Co., L.L.C.  | SR-2012-0263       | Depreciation Review Case Pending                                      |
| Canyon Treatment Facility, LLC  | SA-2010-0219       | Depreciation Rate Adoption- CCN                                       |
| Taney County Water, LLC   | WR-2012-0163       | Depreciation Review   |
| Sale of Saddlebrooke Water and Sewer Infrastructure, LLC to Missouri American Water Company (Sewer)         | SA-2012-0067       | Rebuttal Testimony  |
| Sale of Saddlebrooke Water and Sewer Infrastructure, LLC to Missouri American Water Company (Water)         | WA-2012-0066       | Rebuttal Testimony  |
| Midland Water Company, Inc.   | WR-2012-0031       | Depreciation Review   |
| Sale of KMB Utility Corporation to Algonquin Water Resources of Missouri, LLC, d/b/a Liberty Water (Sewer)  | SO-2011-0351       | Depreciation Rate Adoption  |
| Sale of KMB Utility Corporation to Algonquin Water Resources of Missouri, LLC, d/b/a Liberty Water (Water)  | WO-2011-0350       | Depreciation Rate Adoption  |
| Sale of Noel Water Company, Inc. to Algonquin Water Resources of Missouri, LLC, d/b/a Liberty Water (Water) | WO-2011-0328       | Depreciation Rate Adoption  |
| Sale of Taney County Utilities Corporation to Taney County Water, LLC (Water)                               | WM-2011-0143       | Depreciation Rate Adoption  |
| Empire District Electric Company  | ER-2011-0004       | Depreciation Study, Direct, Rebuttal, and Surrebuttal Testimony       |
| Rex Deffenderfer Enterprises, Inc.  | WR-2011-0056       | Depreciation Review   |
| Tri-States Utility, Inc   | WR-2011-0037       | Depreciation Review   |
| Southern Missouri Gas Company, L.P.   | GE-2011-0096       | Depreciation Study Waiver   |
| Southern Missouri Gas Company, L.P.   | GR-2010-0347       | Depreciation Review   |
| KMB Utility Corporation (Sewer)   | SR-2010-0346       | Depreciation Review   |
| KMB Utility Corporation (Water)   | WR-2010-0345       | Depreciation Review   |
| Middlefork Water Company  | WR-2010-0309       | Depreciation Review   |



## **John A. Rogers**

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

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

**John A. Rogers**  
**Testimony, Reports and Rulemakings**

**BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION**

| <u>File Number</u>           | <u>Company</u>                               | <u>Issues</u>   |
|------------------------------|--|---|
| ER-2010-0036                 | Ameren Missouri                              | Fuel Adjustment Clause<br>Demand-Side Programs (DSM)<br>DSM Cost Recovery |
| EX-2010-0368<br>EW-2010-0254 | Missouri Public Service<br>Commission        | Missouri Energy Efficiency<br>Investment Act Rulemaking                   |
| EX-2010-0254<br>EW-2009-0412 | Missouri Public Service<br>Commission        | Electric Utility Resource<br>Planning Rulemaking                          |
| EO-2009-0237                 | KCP&L Greater Missouri<br>Operations Company | Electric Utility Resource<br>Planning Compliance Filing                   |
| ER-2009-0090                 | KCP&L Greater Missouri<br>Operations Company | Fuel Adjustment Clause  |
| ER-2010-0355                 | Kansas City Power and Light                  | DSM Cost Recovery<br>Fuel Switching                                       |
| ER-2010-0356                 | KCP&L Greater Missouri<br>Operations Company | Fuel Adjustment Clause<br>DSM Cost Recovery<br>Fuel Switching             |
| EO-2011-0066                 | Empire District Electric<br>Company          | Electric Utility Resource<br>Planning Compliance Filing                   |
| ER-2011-0028                 | Ameren Missouri                              | DSM Cost Recovery   |
| EO-2011-0271                 | Ameren Missouri                              | Electric Utility Resource<br>Planning Compliance Filing                   |
| EO-2012-0009                 | KCP&L Greater Missouri<br>Operations Company | Demand-side Programs<br>Investment Mechanism                              |
| EO-2012-0142                 | Ameren Missouri                              | Demand-side Programs<br>Investment Mechanism                              |
| ER-2012-0166                 | Ameren Missouri                              | DSM Cost Recovery<br>Demand-side Programs<br>Investment Mechanism         |

**John A. Rogers**  
**Testimony, Reports and Rulemakings**

**BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION (cont.)**

| <u>File Number</u> | <u>Company</u>                              | <u>Issues</u>  |
|--------------------|---|--|
| ER-2012-0174       | Kansas City Power & Light                   | DSM Cost Recovery                                    |
| ER-2012-0175       | KCP&L L Greater Missouri Operations Company | DSM Cost Recovery                                    |
| EO-2012-0323       | Kansas City Power & Light                   | Electric Utility Resource Planning Compliance Filing |
| EO-2012-0324       | KCP&L L Greater Missouri Operations Company | Electric Utility Resource Planning Compliance Filing |

**BEFORE THE ARKANSAS PUBLIC SERVICE COMMISSION**

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

**HENRY E. WARREN, PHD**  
REGULATORY ECONOMIST  
UTILITY OPERATIONS DIVISION  
ENERGY DEPARTMENT

**EDUCATION AND EXPERIENCE**

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

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

| <u>COMPANY NAME</u>                     | <u>CASE NUMBER</u>       |
|---|--------------------------|
| St. Joseph Light and Power Company      | GR-93-042 <sup>1</sup>   |
| Laclede Gas Co.                         | GR-93-149                |
| Missouri Public Service                 | GR-93-172 <sup>1</sup>   |
| Western Resources                       | GR-93-240 <sup>1</sup>   |
| Laclede Gas Co.                         | GR-94-220 <sup>1</sup>   |
| Kansas City Power & Light Co.           | EO-94-3602 <sup>2</sup>  |
| United Cities Gas Co.                   | GR-95-160 <sup>1</sup>   |
| UtiliCorp United, Inc.                  | EO-95-187 <sup>2</sup>   |
| The Empire District Electric Co.        | ER-95-279 <sup>1</sup>   |
| The Empire District Electric Co.        | EO-96-56 <sup>2</sup>    |
| St. Joseph Light and Power Company      | EO-96-198 <sup>2</sup>   |
| Laclede Gas Co.                         | GR-96-193 <sup>1</sup>   |
| Missouri Gas Energy                     | GR-96-285 <sup>1</sup>   |
| The Empire District Electric Co.        | ER-97-081 <sup>1</sup>   |
| Union Electric Co.                      | GR-97-393 <sup>1</sup>   |
| Missouri Gas Energy                     | GR-98-140 <sup>1</sup>   |
| Laclede Gas Co.                         | GR-98-374 <sup>1</sup>   |
| St. Joseph Light & Power Company        | GR-99-246 <sup>1</sup>   |
| Laclede Gas Co.                         | GR-99-315 <sup>1</sup>   |
| Union Electric Company (d/b/a AmerenUE) | GR-2000-512 <sup>1</sup> |
| Missouri Gas Energy                     | GR-2001-292 <sup>1</sup> |
| Laclede Gas Co.                         | GR-2001-629 <sup>1</sup> |

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

<sup>2</sup>Staff Report or Review

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

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

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

<sup>2</sup>Staff Report or Review

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

|  |                           |
|--|---------------------------|
| The Empire District Electric Company                                 | EO-2008-0069 <sup>2</sup> |
| Union Electric Company (d/b/a AmerenUE)                              | ER-2008-0318              |
| Missouri Gas Energy  | GR-2009-0355 <sup>1</sup> |
| The Empire District Gas Company                                      | GR-2009-0434              |
| The Empire District Electric Company                                 | ER-2010-0130              |
| Laclede Gas Company  | GR-2010-0171 <sup>2</sup> |
| Atmos Energy Corporation   | GR-2010-0192              |
| Chairman's Request for Status Report Regarding Energy Efficiency ... | AO-2011-0035 <sup>2</sup> |
| Kansas City Power & Light  | ER-2010-0355 <sup>2</sup> |
| Kansas City Power & Light (Surrebuttal)                              | ER-2010-0355              |
| KCP&L - Greater Missouri Operations                                  | ER-2010-0356 <sup>2</sup> |
| KCP&L - Greater Missouri Operations (Surrebuttal)                    | ER-2010-0356              |
| Union Electric Company (d/b/a Ameren Missouri)                       | GR-2010-0363 <sup>2</sup> |
| Union Electric Company (d/b/a Ameren Missouri) (Rebuttal)            | GR-2010-0363              |
| Union Electric Company (d/b/a Ameren Missouri)                       | ER-2011-0028 <sup>2</sup> |
| Empire District Electric Company                                     | ER-2011-0004 <sup>2</sup> |
| Veolia Energy Kansas City, Inc.                                      | HR-2011-0241              |
| Union Electric Company (d/b/a Ameren Missouri) (Surrebuttal)         | GT-2011-0410              |
| Union Electric Company (d/b/a Ameren Missouri)                       | ER-2012-0166 <sup>2</sup> |
| Union Electric Company (d/b/a Ameren Missouri) (Rebuttal)            | ER-2012-0166              |
| Union Electric Company (d/b/a Ameren Missouri) (Surrebuttal)         | ER-2012-0166              |
| Kansas City Power & Light  | ER-2012-0174 <sup>2</sup> |
| KCP&L - Greater Missouri Operations                                  | ER-2012-0175 <sup>2</sup> |
| Summit Natural Gas   | GR-2013-0257 <sup>2</sup> |

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

<sup>2</sup>Staff Report or Review

# Casey Wolfe

## Educational and Employment Background and Credentials

I am currently employed with the Missouri Public Service Commission as a Utility Regulatory Auditor III. I accepted this position in January 2009.

I graduated from Missouri State University located in Springfield, MO with my Masters Degree in Accounting in December 2009. Prior to obtaining my Masters degree, I earned my Bachelors of Science degree in Accounting from William Woods University located in Fulton, MO.

While working for the Commission I have participated in numerous cases which are listed in the chart below. Also listed in the chart are the issues that I sponsored in those cases and any testimony that I have written in relation to those issues. The first chart contains all casework performed under my maiden name “Westhues”. The second chart contains all casework performed under my married name “Wolfe”.

### CHART 1

| <b>Case Name</b>         | <b>Case Number</b> | <b>Testimony Type/Issues</b>   |
|--------------------------|--------------------|--|
| Empire District Electric | ER-2010-0130       | <b>Direct</b> -Outside Services, Materials and Supplies, Customer Deposits, Customer Advances, Prepayments, Rate Case Expense, Dues and Donations, Advertising, Cash Working Capital, Insurance, Worker’s Compensation, EEI Dues, Property Taxes, Postage, PSC Assessment, Injuries and Damages, Plant in Service<br><br><b>Rebuttal</b> -Rate Case Expense<br><br><b>Surrebuttal</b> -Rate Case Expense, Dues and Donations, EEI Dues |
| Raytown Water            | WR-2010-0304       | Materials and Supplies, Dues and Donations, Advertising, Payroll, Payroll Taxes, Property Taxes, Postage, Plant in Service   |



| <b>Case Name</b>                 | <b>Case Number</b>            | <b>Testimony Type/Issues</b>   |
|----------------------------------|-------------------------------|--|
| Whiteside Hidden Acres           | WR-2011-0024                  | <b>Direct</b> -All revenues and expenses related to Whiteside Hidden Acres; Plant in Service; Depreciation Reserve and other Rate Base Items   |
| Empire District Electric Company | ER-2011-0004                  | <b>Direct</b> -Outside Services, Materials and Supplies, Customer Deposits, Customer Advances, Prepayments, Rate Case Expense, Dues and Donations, Advertising, Cash Working Capital, Insurance, Worker's Compensation, EEI Dues, Property Taxes, Postage, PSC Assessment, Injuries and Damages, Payroll, Payroll Taxes, Incentive Compensation, Employee Benefits |
| Missouri American Water Company  | WR-2011-0337 and SR-2011-0338 | <b>Direct</b> -Insurance, CWC, Employee Benefits, Incentive Compensation, Advertising, Dues and Donations, Leases, Payroll, Payroll Taxes, Promotional Items, Main Break Expense, and Injuries and Damages   |
| RD Sewer                         | SR-2012-0263                  | <b>Direct</b> -Revenues, Phone Expense, Fuel Expense, Sludge Hauling Expense, Waste Disposal Expense, Repairs, Rent, PSC Assessment  |
| Oakbriar                         | WR-2012-0267                  | <b>Direct</b> -Revenues, Phone Expense, Fuel Expense, Repairs, Rent, PSC Assessment  |
| Lakeland Heights                 | WR-2012-0266                  | <b>Direct</b> -Revenues, Phone Expense, Fuel Expense, Repairs, Rent, PSC Assessment  |

## **CHART 2**

| <b>Case Name</b>         | <b>Case Number</b> | <b>Testimony Type/Issues</b>   |
|--------------------------|--------------------|--|
| Raytown Water            | WR-2012-0405       | <b>Direct</b> -Bad Debt, Customer Deposits, Employee Benefits, Insurance, Materials and Supplies, Prepayments, Property Taxes, Purchased Power, Revenues   |
| Empire District Electric | ER-2012-0345       | <b>Direct</b> -CWC, Insurance, Property Taxes, Postage, PSC Assessment, Rate Case Expense, Injuries and Damages, Workers' Compensation, Payroll, Payroll Benefits, Payroll Taxes, 401K Benefits, Incentive Compensation, Employee Benefits |

## **Credentials and Background of**

### **Seoung Joun Won**

I am currently employed as a Regulatory Economist III in the Economic Analysis Section, Energy Unit, Utility Operation Department of the Missouri Public Service Commission. I have been employed at the Missouri Public Service Commission since May 2010.

I received my Bachelor of Arts, Master of Arts, and Doctor of Philosophy in Mathematics from Yonsei University in Seoul, South Korea, and earned my Doctor of Philosophy in Economics from the University of Missouri - Columbia. Also, I passed several certificate examinations for Finance Specialist in South Korea such as Enterprise Resource Planning Consultant, Financial Risk Management, Derivatives Consultant, and Financial Planner.

Prior to joining the Commission, I taught both undergraduate and graduate level mathematics in the Korean Air Force Academy and Yonsei University for 13 years. I served as the director of the Education and Technology Research Center in NeoEdu for 5 years.

My duties in the Commission include managing weather data, calculating normal weather, and analyzing revenues and rate designs.

## List of Previous Testimony Filed

Seoung Joun Won

| Case/File Number | Company                                  | Issue                            |
|------------------|--|----------------------------------|
| ER-2010-0355     | Kansas City Power & Light Co.            | Normal Weather<br>Large Customer |
| ER-2010-0356     | KCP&L Greater Missouri Operations Co.    | Normal Weather                   |
| GR-2010-0363     | Union Electric Co. d/b/a Ameren Missouri | Normal Weather                   |
| ER-2011-0028     | Union Electric Co. d/b/a Ameren Missouri | Normal Weather<br>Large Customer |
| ER-2011-0004     | Empire District Electric Co.             | Normal Weather<br>Revenue        |
| HR-2011-0028     | Veolia Energy Kansas City, Inc           | Normal Weather                   |
| ER-2012-0166     | Union Electric Co. d/b/a Ameren Missouri | Normal Weather<br>Large Customer |
| ER-2012-0174     | Kansas City Power & Light Co             | Normal Weather<br>Revenue        |
| ER-2012-0175     | KCP&L Greater Missouri Operations Co.    | Normal Weather                   |