

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

STATE OF MISSOURI
PUBLIC SERVICE COMMISSION

HEARING
May 29, 2001
Jefferson City, Missouri
Volume 4

In the Matter of The Empire)
District Electric Company's)
Tariff Sheets Designed to)Case No. ER-2001-299
Implement a General Rate)
Increase for Retail Electric)
Service Provided to Customers)
in the Missouri Service Area of)
the Company.)

BEFORE:

VICKY RUTH, Presiding,
REGULATORY LAW JUDGE.

REPORTED BY:

KRISTAL R. MURPHY, CSR, RPR, CCR
ASSOCIATED COURT REPORTERS, INC.
714 West High Street
Post Office Box 1308
JEFFERSON CITY, MISSOURI 65102
(573) 636-7551

1 APPEARANCES:
2
3 GARY W. DUFFY, Attorney at Law
JAMES C. SWEARENGEN, Attorney at Law
4 DEAN L. COOPER, Attorney at Law
Brydon, Swearngen & England, P.C.
5 P.O. Box 456
312 East Capitol Avenue
6 Jefferson City, Missouri 65102-0456
573/635-7166
7
FOR: The Empire District Electric Company.
8
STUART W. CONRAD, Attorney at Law
9 JEREMIAH D. FINNEGAN, Attorney at Law
Finnegan, Conrad & Peterson
10 Suite 1209
3100 Broadway
11 Kansas City, Missouri 64111
816/753-1122
12
FOR: Praxair, Incorporated.
13
JOHN COFFMAN, Deputy Public Counsel
14 P.O. Box 7800
Jefferson City, Missouri 65102
15 573/751-5559
16
FOR: Office of Public Counsel and the Public.
17
STEVEN DOTTHEIM, Chief Deputy Counsel
DANA K. JOYCE, General Counsel
18 DENNIS L. FREY, Associate Counsel
NATHAN WILLIAMS, Legal Counsel
19 BRUCE BATES, Legal Counsel
ERIC ANDERSON, Legal Counsel
20 DAVID MEYER, Legal Counsel
P.O. Box 360
21 Jefferson City, Missouri 65102
573/751-6434
22
FOR: Staff of the Missouri Public Service
23 Commission.
24
25

1 P R O C E E D I N G S

2 (Written Entries of Appearance filed.)

3 JUDGE RUTH: Let's go on the record, please.

4 Good morning. My name is Vicki Ruth, and I
5 will be the Regulatory Law Judge that conducts the
6 hearing. As you know, this case is assigned to Deputy
7 Chief Law Judge Kevin Thompson. It is still assigned
8 to him. I will simply be conducting the hearing this
9 week and next week.

10 Today's date is May 29, 2001; it is 8:35,
11 and we are here for a hearing in ER-2001-299 in the
12 matter of The Empire District Electric Company's
13 tariff sheets designed to implement a general rate
14 increase for retail electric service provided to
15 customers in the Missouri service area of the Company.

16 According to the procedural schedule
17 proposed by the parties and adopted by the Commission,
18 today's hearing will consist simply of the entries of
19 appearance and marking the exhibits. Tomorrow,
20 Wednesday, May 30th, we will begin at 8:30 with the
21 opening statements. This hearing is scheduled to end
22 on Friday, June 8th.

23 Before we do the entries of appearance, I
24 would like to point out that I would like the parties
25 to take a look at the proposed schedule and give me an

1 idea at the end of today if you will be able to move
2 on at the end of one day if we finish with an issue
3 and witnesses, if you will be able to move on to the
4 next day. We need to take a look at that. I don't
5 want to, by chance, finish with the last scheduled
6 witness for the day at 3:00 and not be able to move
7 on. So take a look at that before we leave.

8 We'll move on to entries of appearance, and
9 Empire, we'll begin with you.

10 MR. DUFFY: Let the record reflect the entry
11 of appearance of Gary W. Duffy, James C. Swearengen,
12 and Dean L. Cooper, law firm of Brydon, Swearengen &
13 England, P.C., P.O. Box 456, Jefferson City, Missouri,
14 65102.

15 JUDGE RUTH: Thank you.

16 And Staff?

17 MR. DOTTHEIM: Yes. Steven Dottheim,
18 Dennis L. Fray, Dana K. Joyce, Nathan Williams, Eric
19 Anderson, David Meyer, and Bruce Bates, appearing on
20 behalf of the Staff of the Missouri Public Service
21 Commission, Post Office Box 360, Jefferson City,
22 Missouri, 65102.

23 JUDGE RUTH: Okay. Public Counsel?

24 MR. COFFMAN: Thank you.

25 John B. Coffman, appearing on behalf of the

1 Office of the Public Counsel and the ratepaying
2 public, P.O. Box 7800, Jefferson City, Missouri,
3 65102.

4 JUDGE RUTH: Thank you.

5 And Praxair.

6 MR. CONRAD: Your Honor, I'm Stuart W.
7 Conrad of the law firm Finnegan, Conrad & Peterson,
8 Suite 1209, 3100 Broadway, Kansas City, Missouri.

9 It's my expectation to handle most of this
10 case, but I might also be spelled on a day or two by
11 Jeremiah D. Finnegan, also of the same law firm and
12 address.

13 JUDGE RUTH: Thank you very much.

14 Do the parties have any preliminary matters
15 that we need to address before we move on to marking
16 the exhibits?

17 Mr. Dottheim.

18 MR. DOTTHEIM: Yes, Judge Ruth. I just
19 might note for purposes of the record that pursuant to
20 the Commission's order of May 24, 2001, the Commission
21 order directing filing, this morning before 8:30 the
22 Staff filed an Addendum to List of Issues, List of
23 Witnesses, and Order of Cross-examination, and the
24 Staff also filed prior to 8:30 this morning an
25 Addendum of the Staff's Statement of Position on the

1 issues.

2 JUDGE RUTH: Thank you.

3 That is noted for the record. And I'll also

4 comment that before 8:30, Public Counsel filed a

5 supplemental Position Statement of the Office of

6 Public Counsel regarding the fuel and purchase power

7 issue. And Public Counsel also filed a request for

8 leave to late file the Direct Testimony of Russell

9 Trippensee.

10 And I will grant that motion to late file

11 the testimony on the record. If the parties have any

12 objections to that, we can address your objections

13 when the witness is called.

14 MR. COFFMAN: Thank you.

15 JUDGE RUTH: Were there any other late

16 filings?

17 MR. DUFFY: Your Honor, we filed, on behalf

18 of Empire, a statement -- Supplemental Statement of

19 Position also in compliance with the order before 8:30

20 this morning.

21 JUDGE RUTH: Okay. I didn't see a copy of

22 that up here. Did you bring one for me?

23 MR. DUFFY: No. I think it would have just

24 been filed in the records office.

25 JUDGE RUTH: That's fine. I'll make sure I

1 get my copy when we break.

2 MR. CONRAD: And Praxair also did the same,
3 but we relied on the assistance of the Commission to
4 bring it to your attention.

5 JUDGE RUTH: I will get a copy. I just did
6 not have one before I came down at twenty after.

7 MR. DOTTHEIM: Judge Ruth?

8 JUDGE RUTH: Yes.

9 MR. DOTTHEIM: I would also note, and a copy
10 possibly has not caught up with you, the Staff on
11 Friday filed a Staff Motion for Leave for
12 Non-unanimous Stipulation and Agreement regarding fuel
13 and purchase power expense to be received for filing
14 and a joint recommendation and for leave for Staff
15 testimony to be received for filing as Staff's
16 testimony in support of joint recommendation.

17 MR. CONRAD: And, your Honor, we will have a
18 response to that later on today, so I'm presuming
19 that's going to be taken up.

20 Frankly, it's my understanding that there is
21 ten days when a motion is filed for other parties to
22 respond unless a shortened testimony is requested.
23 There was none. And we will have a response on file
24 this afternoon for you.

25 JUDGE RUTH: Okay. Thank you.

1 I would like for you to try and have that in
2 this afternoon or tomorrow morning at the latest so we
3 can address that on the record first thing in the
4 morning. Thank you.

5 We will now start marking exhibits.

6 Did the parties intend to offer those in the
7 order in which they anticipate the witnesses, or was
8 there an alternative order?

9 MR. DUFFY: I think we were just going to
10 mark them in no particular order, but just all of
11 Empire's and then all of Staff's and all of Public
12 Counsel's and all of Praxair's that have been
13 pre-filed.

14 JUDGE RUTH: Okay. That's fine.

15 We will start with Empire then.

16 MR. DUFFY: I have three copies of the
17 Minimum Filing Requirements that were filed on
18 November 3rd, 2000.

19 As Exhibit 2, I have three copies of tariffs
20 that were filed on that same date.

21 As Exhibit 3, I have three copies of the
22 Direct Testimony of Myron McKinney.

23 JUDGE RUTH: Mr. Conrad.

24 MR. CONRAD: Nothing with an objection, but
25 I'm just wondering if all of this needs to be on the

1 record so that her hands can be --

2 JUDGE RUTH: It was suggested --

3 MR. CONRAD: -- freed up. And at the end we

4 could just go through a list of what has been -- what

5 has been marked.

6 JUDGE RUTH: It was suggested I either leave

7 it on the record or you-all promise not to engage in

8 any substantive issues in between offering exhibits.

9 If you-all can promise that --

10 MR. DUFFY: Whatever you want to do is fine.

11 MR. CONRAD: I promise.

12 JUDGE RUTH: -- we can go off the record.

13 I'm sure none of you would ever do that, but just in

14 case.

15 We can go off the record then.

16 (A DISCUSSION WAS HELD OFF THE RECORD;

17 EXHIBIT NOS. 1 THROUGH 97 WERE MARKED FOR

18 IDENTIFICATION.)

19 JUDGE RUTH: We'll go back on the record.

20 I would just like to note that we have

21 marked for identification purposes Exhibits 1 through

22 97.

23 And earlier in the morning I had asked the

24 parties to look at the calendar we had set for this

25 hearing and give me an idea if by chance we finish any

1 of the scheduled witnesses early if we would be able
2 to move on to the next day's witnesses.

3 MR. DUFFY: Your Honor, I'll take a stab at
4 that.

5 The parties cooperated among themselves
6 because several of us have outside witnesses coming in
7 due to travel arrangements. For example, I've got one
8 coming from Washington, DC and some from Kansas City,
9 some from Nevada.

10 It would be my impression -- and we
11 developed this schedule with the idea that the parties
12 who had to travel -- the witnesses who had to travel
13 would have some certainty as to when they would be
14 going on the stand so they could make their travel
15 arrangements.

16 We'll certainly try to do it on a -- on an
17 ad hoc basis, but my guess is that there will not be a
18 large shifting of issues from one day to the next.
19 For example, the issue scheduled for the day after
20 tomorrow on Thursday, to my understanding those are
21 all company witnesses for -- at least for the Company.
22 And so if we finish depreciation early, it might be
23 possible to do them, but I doubt if we could then move
24 into capital structure, because our witness on that is
25 from out of town and he is from Kansas.

1 JUDGE RUTH: So, like, on Friday the witness
2 for capital structure wouldn't be here until Friday.

3 MR. DUFFY: That's right. And along those
4 same lines, the witness that we've got scheduled for
5 the issues on Monday, most of them are from out of
6 town, and we've -- we've taken that into account for
7 their travel arrangements.

8 I understand we scheduled the cost of
9 service and rate design on Tuesday to deal with the
10 availability of Mr. Brubaker, Praxair's witness, so
11 that would be difficult to move. And we've got some
12 out-of-town people. Mr. Kaplan is the one I
13 mentioned. I think he's coming in from Washington,
14 DC, and he's scheduled to be here -- we'll put him on
15 first thing on Wednesday on the fuel purchase power
16 and then run through that issue completely.

17 So I don't think there's -- sitting here
18 right now, I don't think there's going to be a lot of
19 movement in the schedule.

20 JUDGE RUTH: Staff, did you have a comment?

21 MR. DOTTHEIM: Yes. I would concur with
22 that. And even on individuals who aren't traveling
23 great distances, I couldn't indicate about the ability
24 to move one issue that's already been set for one day
25 to an earlier date without checking with the people.

1 But, in particular, I think that it would probably be
2 desired no to be done.

3 The other parties might address this. It is
4 my impression that the schedule is believed to be so
5 structured such that issues can be handled in the day
6 in which they are scheduled.

7 MR. DUFFY: Right. If I understand your --
8 what you're saying, we've tried to budget the time,
9 and we -- it's also my impression that we would not be
10 running behind schedule on this particular schedule.
11 I think that's what we're trying to say.

12 MR. DOTTHEIM: Yes. Thank you.

13 JUDGE RUTH: Mr. Conrad.

14 MR. CONRAD: We won't be running behind
15 schedule.

16 The -- Mr. Duffy kindly mentioned the
17 concern we had on our witness, and that was that he
18 had scheduling problems that made it necessary for him
19 to be there on the 5th. He can be there a day or so
20 after that, and I did want him to be present for the
21 cross of the other witnesses on that issue.

22 The other gentleman, Mr. Duffy mentioned, I
23 think is -- was it Mr. Kaplan?

24 MR. DUFFY: Yes.

25 MR. CONRAD: -- that was coming from DC, and

1 we're in the process of working on that, and I've
2 committed to let Mr. Duffy know as soon as we can
3 whether we would be able to not have questions for him
4 so that he would not have to come out.

5 Other than that, I'm not aware of any huge
6 movement potential on these issues.

7 JUDGE RUTH: What day is Mr. Kaplan
8 scheduled for?

9 MR. DUFFY: Wednesday, June the 6th.

10 JUDGE RUTH: Okay.

11 MR. DOTTHEIM: That is shown in the Addendum
12 to List of Issues, List of Witnesses and Order of
13 Cross-examination that was filed this morning.

14 JUDGE RUTH: Now, was there some indication
15 that he might not be coming then?

16 MR. DUFFY: No. But after John gets his
17 shot at talking about the movement in the schedule, I
18 would like to discuss that general topic of some --
19 some witnesses and whether the Commission may or may
20 not have questions of them, and I'm going to request
21 that you ask them so that we may be able to do away
22 with the need of some of these people to even come.

23 JUDGE RUTH: Okay.

24 MR. DUFFY: But I don't want to take
25 anything from John.

1 JUDGE RUTH: Mr. Coffman.

2 MR. COFFMAN: Yeah. I think what the others
3 have said I can concur in. I think we should be able
4 to do this hearing on the dates we've said.

5 Our witnesses won't have a problem, though,
6 if we are reassessing at some point moving around a
7 day in one direction. But I would also note on
8 June 6, we have a witness, Mr. Trippensee, who also
9 needs to go on June 6th, and I think Mr. Watkins, as
10 well. So each of the three parties there that have
11 witnesses have one witness that they need to get, I
12 guess, on that day, if possible.

13 MR. DOTTHEIM: Yeah.

14 MR. COFFMAN: And we may go into the next
15 day, so, hopefully, we can get Kaplan, Watkins, and
16 Trippensee at least on the 6th.

17 MR. DOTTHEIM: The Addendum to List of
18 Issues, List of Witnesses and Order of
19 Cross-examination that was filed earlier this morning
20 shows for the witnesses behind the names of Watkins
21 and Trippensee the dates -- or the date June 6 so as
22 to indicate that because of availability problems it
23 is desired that they take the stand on June 6. I
24 expect we didn't show June 6 behind Mr. Kaplan, in
25 particular, was in that he is scheduled to take the

1 stand that day as the -- as the first witness.

2 But Mr. Duffy has asked the parties if, in
3 particular, there is any need to bring Mr. Kaplan for
4 cross-examination, and the Staff still needs to get
5 back to Mr. Duffy on that matter.

6 MR. CONRAD: As do we.

7 MR. DUFFY: Your Honor, if it would be
8 appropriate at this point, I would like to just talk
9 about the scheduling, in general, and make some
10 requests of you to communicate with the Commission and
11 also address this to the other parties.

12 On Friday, June 1, we have scheduled as a
13 depreciation witness Mr. Lyons. He is from
14 PricewaterhouseCoopers out of St. Louis. I've
15 inquired of the Staff, because they are the -- I think
16 the main opponent on that issue, whether there would
17 be any cross-examination from them of Mr. Lyons
18 because he filed rebuttal but there was no surrebuttal
19 filed on him. And Mr. Williams has indicated
20 preliminary he doesn't, but he wants to give me a
21 final answer tomorrow on whether there would be any
22 cross on Mr. Lyons.

23 So I would ask the other parties the same
24 question, if it's possible to waive cross on Mr. Lyons
25 and simply stipulate his testimony into the record

1 without him having to come on Friday, and I would like
2 to know that by Thursday sometime, because he's on
3 vacation and we're making him come home early from
4 vacation in order to testify down here, which I'm sure
5 he's thrilled about.

6 So that would also entail whether the
7 Commissioners had any questions for Mr. Lyons. If you
8 could inquire of that and then perhaps let us know
9 tomorrow, that would be great.

10 On -- I guess on a similar basis, I would
11 note that the schedule had state line capital costs as
12 the first issue on Monday, June the 4th, and on last
13 Friday, the parties filed a Unanimous Stipulation and
14 Agreement regarding those capital costs.

15 We have two outside witnesses on that,
16 Ms. Rolph, who would have to be coming from Overland
17 Park, Kansas, and Mr. Wilson, who would be coming from
18 Nevada, Missouri. Since that issue is subject to a
19 Unanimous Stipulation and Agreement, I believe that I
20 could speak for the other parties in asking the
21 Commission to let us know as soon as possible if they
22 are going to be interested in having some sort of a
23 presentation or something formally on the record and
24 whether we would need to bring in Ms. Rolph and
25 Mr. Wilson who have filed testimony on those issues

1 that have now been resolved by Stipulation and
2 Agreement.

3 Finally, as far as, I think, I'm concerned
4 for Empire, I would again mention Mr. Kaplan who filed
5 prepared testimony for Empire on natural gas prices as
6 a part of the fuel and purchase power issue. We do
7 have him -- have arrangements and have him scheduled
8 to be here and be the first witness on Wednesday, June
9 the 6th, but if for some reason the parties and the
10 Commissioners have no questions for him, then I'm sure
11 it would suit him just fine not to make the trip out
12 here from Washington, DC, and we could stipulate his
13 testimony into the record without cross. But if
14 people have questions for him, we'll certainly have
15 him be here.

16 I think that's all of the scheduling-type
17 things that I can think of at the moment.

18 MR. DOTTHEIM: I have one other that has
19 occurred to me.

20 There has been a Stipulation and Agreement
21 filed involving in-service criteria, and I think the
22 time for requesting a hearing has -- has passed, and
23 there has been no request for a hearing.

24 I don't recall if it's literally shown any
25 day on the schedule of issues, but, of course, if the

1 Commissioners have any questions regarding that area,
2 the parties, I assume, would make the witnesses
3 available. So maybe if you're checking with the
4 Commissioners if they have any questions of certain
5 other witnesses, if you might inquire regarding the
6 in-service criteria subject area.

7 JUDGE RUTH: Okay.

8 MR. DOTTHEIM: Thank you.

9 JUDGE RUTH: Any others I should ask about?

10 MR. CONRAD: Just to clarify the record on
11 that, my client, Praxair, did not sign on that
12 in-service criteria, but did not object to it and did
13 not request a hearing, and we have no objection if
14 that be treated by the Commission as a unanimous
15 stipulation. We just chose not to get on board or
16 take a position on that.

17 MR. DOTTHEIM: Thank you.

18 JUDGE RUTH: Mr. Coffman.

19 MR. COFFMAN: I don't have any specific
20 requests, but I can on the record state that I won't
21 have any cross-examination for Empire witnesses Lyons,
22 Rolph, or Wilson. We don't know yet about Kaplan, but
23 if no one else has questions for Lyons, Rolph, or
24 Wilson, we can waive those.

25 MR. CONRAD: Your Honor, I would be happy to

1 commit to Mr. Duffy to let him know, or someone else
2 know, about those two witnesses on that issue
3 tomorrow. Since we're on board on that stipulation,
4 I'm pretty sure we would not have cross for them.

5 JUDGE RUTH: Please talk to the parties, but
6 then also try to remember to address this on the
7 record, but you-all can talk among yourselves, too.
8 And I will check with the Commissioners and see what
9 their feelings are.

10 Any other matters?

11 MR. CONRAD: Just -- just one quickie here
12 since we are on the record.

13 I found -- I didn't go back through here and
14 count up the number of witnesses but it looks like it
15 is probably something like 30 or 35, and some may be
16 waived and that may reduce it. I've found that it
17 does take a little bit of time to put the witnesses
18 on.

19 We would offer, as we've done before, to
20 stipulate that the foundation questions that we
21 typically ask the witnesses, is this your testimony,
22 and, did you prepare it, and, if I asked you the same
23 questions, and all of those things could be dispensed
24 with and the witness simply put on the stand after
25 their testimony is -- we've already marked it, after

1 their testimony is identified. That saves a minute or
2 two per witness, but when you multiply that over
3 several witnesses, it saves a couple three hours of
4 hearing maybe. We would offer to do that. We have no
5 problem going forward on that basis.

6 MR. DUFFY: That's fine us with. I assume
7 that we would still do the questions, Do you have any
8 questions or corrections --

9 MR. CONRAD: Sure.

10 MR. DUFFY: -- in order to deal with typos
11 or something like that? But other than that, that's
12 fine.

13 MR. CONRAD: Yes, if they have corrections,
14 that's fine.

15 JUDGE RUTH: Staff or Public Counsel, do you
16 have any comment on that suggestion?

17 MR. COFFMAN: I can stipulate to that.

18 MR. DOTTHEIM: The Staff would have no
19 objection to proceeding in that manner.

20 JUDGE RUTH: Okay. We'll plan on proceeding
21 that way unless for some reason I let you know
22 tomorrow that that's not going to work.

23 MR. COFFMAN: It seemed to work fairly
24 smoothly in a couple of hearings I've done.

25 JUDGE RUTH: Any other comments or issues?

1 (No response.)

2 JUDGE RUTH: Okay. Then we will go off the

3 record.

4 WHEREUPON, THE HEARING OF THIS CASE WAS

5 CONTINUED TO 8:30 A.M., WEDNESDAY, MAY 30, 2001.

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

| | | | |
|----|--|--------|----------|
| 1 | E X H I B I T S I N D E X | | |
| 2 | | Marked | Received |
| 3 | Exhibit No. 1 | 18 | |
| 4 | Minimum Filing Requirements | | |
| 5 | Exhibit No. 2 | 18 | |
| 6 | Tariffs filed November 3rd, 2000 | | |
| 7 | Exhibit No. 3 | 18 | |
| 8 | Direct Testimony of Myron W. McKinney | | |
| 9 | Exhibit No. 4 | 18 | |
| 10 | Direct Testimony of Robert B. Fancher | | |
| 11 | Exhibit No. 5 | 18 | |
| 12 | Direct Testimony of Virgil E. Brill | | |
| 13 | Exhibit No. 6 | 18 | |
| 14 | Direct Testimony of David W. Gibson | | |
| 15 | Exhibit No. 7 | 18 | |
| 16 | Direct Testimony of Darryl L. Coit | | |
| 17 | Exhibit No. 8 | 18 | |
| 18 | Direct Testimony of Doug Sweet | | |
| 19 | Exhibit No. 9 | 18 | |
| 20 | Direct Testimony of Gary L. Groninger | | |
| 21 | Exhibit No. 10 | 18 | |
| 22 | Direct Testimony of Stan M. Kaplan | | |
| 23 | Exhibit No. 11 | 18 | |
| 24 | Direct Testimony of L.W. Loos | | |
| 25 | Exhibit No. 12 | 18 | |
| | Direct Testimony of Natalie Rolph | | |
| | Exhibit No. 13 | 18 | |
| | Direct Testimony of Donald A. Murry, Ph.D. | | |

| | | | |
|----|--|--------|----------|
| 1 | E X H I B I T S I N D E X | | |
| 2 | | Marked | Received |
| 3 | Exhibit No. 14 | 18 | |
| 4 | Rebuttal Testimony of David W. Gibson | | |
| 5 | Exhibit No. 15 | 18 | |
| 6 | Rebuttal Testimony of Brad A. Beecher | | |
| 7 | Exhibit No. 16 | 18 | |
| 8 | Rebuttal Testimony of Donald A. Murry, Ph.D. | | |
| 9 | Exhibit No. 17 | 18 | |
| 10 | Historical and Projected Growth Rates for the Empire District Electric Company | | |
| 11 | Exhibit No. 18 | 18 | |
| 12 | Rebuttal Testimony of Natalie Rolph | | |
| 13 | Exhibit No. 19 | 18 | |
| 14 | Rebuttal Testimony of Stan M. Kaplan | | |
| 15 | Exhibit No. 20 | 18 | |
| 16 | Rebuttal Testimony of Jim E. Wilson | | |
| 17 | Exhibit No. 21 | 18 | |
| 18 | Rebuttal Testimony of William L. Gipson | | |
| 19 | Exhibit No. 22 | 18 | |
| 20 | Rebuttal Testimony of L.W. Loos | | |
| 21 | Exhibit No. 23 | 18 | |
| 22 | Rebuttal Testimony of Myron W. McKinney | | |
| 23 | Exhibit No. 24 | 18 | |
| 24 | Rebuttal Testimony of Greg Sweet | | |
| 25 | Exhibit No. 25 | 18 | |
| | Surrebuttal Testimony of Martin J. Lyons, CPA | | |

| | | | |
|----|--|--------|----------|
| 1 | E X H I B I T S I N D E X | | |
| 2 | | Marked | Received |
| 3 | Exhibit No. 26 | 18 | |
| 4 | Surrebuttal Testimony of Donald A. Murry, Ph.D. | | |
| 5 | Exhibit No. 27 | 18 | |
| 6 | Surrebuttal Testimony of Myron W. McKinney | | |
| 7 | Exhibit No. 28 | 18 | |
| 8 | Surrebuttal Testimony of William L. Gipson | | |
| 9 | Exhibit No. 29 | 18 | |
| 10 | Surrebuttal Testimony of David W. Gibson | | |
| 11 | Exhibit No. 30 | 18 | |
| 12 | Surrebuttal Testimony of Brad P. Beecher | | |
| 13 | Exhibit No. 31 | 18 | |
| 14 | Surrebuttal Testimony of L.W. Loos | | |
| 15 | Exhibit No. 32 | 18 | |
| 16 | Staff Accounting Schedules | | |
| 17 | Exhibit No. 33 | 18 | |
| 18 | Direct Testimony of Paul W. Adam | | |
| 19 | Exhibit No. 34 | 18 | |
| 20 | Rebuttal Testimony of Paul W. Adam | | |
| 21 | Exhibit No. 35 | 18 | |
| 22 | Surrebuttal Testimony of Paul W. Adam | | |
| 23 | Exhibit No. 36 | 18 | |
| 24 | Direct Testimony of Leon C. Bender | | |
| 25 | Exhibit No. 37 | 18 | |
| | Rebuttal Testimony of Leon C. Bender | | |
| | Exhibit No. 38 | 18 | |
| | Surrebuttal Testimony of Leon C. Bender | | |

| | | | |
|----|---|--------|----------|
| 1 | E X H I B I T S I N D E X | | |
| 2 | | Marked | Received |
| 3 | | | |
| 4 | Exhibit No. 39 | 18 | |
| 5 | Direct Testimony of Roy M. Boltz, Jr. | | |
| 6 | Exhibit No. 40 | 18 | |
| 7 | Surrebutal Testimony of Roy M. Boltz, Jr. | | |
| 8 | Exhibit No. 41 | 18 | |
| 9 | Direct Testimony of Kwang Choe | | |
| 10 | Exhibit No. 42 | 18 | |
| 11 | Surrebutal Testimony of Kwang Y. Choe | | |
| 12 | Exhibit No. 43 | 18 | |
| 13 | Direct Testimony of David Elliott, HC | | |
| 14 | Exhibit No. 44 | 18 | |
| 15 | Direct Testimony of David Elliott | | |
| 16 | Exhibit No. 45 | 18 | |
| 17 | Direct Testimony of Cary G. Featherstone, HC | | |
| 18 | Exhibit No. 46 | 18 | |
| 19 | Direct Testimony of Cary G. Featherstone | | |
| 20 | Exhibit No. 47 | 18 | |
| 21 | Surrebuttal Testimony of Cary G. Featherstone, HC | | |
| 22 | Exhibit No. 48 | 18 | |
| 23 | Surrebuttal Testimony of Cary G. Featherstone | | |
| 24 | Exhibit No. 49 | 18 | |
| 25 | Direct Testimony in Support of the Stipulation and Agreement Regarding Fuel and Purchase Power Expense Cary G. Featherstone | | |

| | | | |
|----|-------------------------------------|--------|----------|
| 1 | E X H I B I T S I N D E X | | |
| 2 | | Marked | Received |
| 3 | | | |
| 4 | Exhibit No. 50 | 18 | |
| 5 | Direct Testimony of Janis E. | | |
| | Fischer, HC | | |
| 6 | Exhibit No. 51 | 18 | |
| 7 | Direct Testimony of Janis E. | | |
| | Fischer | | |
| 8 | Exhibit No. 52 | 18 | |
| 9 | Rebuttal Testimony of Janis E. | | |
| | Fischer, HC | | |
| 10 | Exhibit No. 53 | 18 | |
| 11 | Rebuttal Testimony of Janis E. | | |
| | Fischer | | |
| 12 | Exhibit No. 54 | 18 | |
| 13 | Surrebuttal Testimony of Janis E. | | |
| | Fischer | | |
| 14 | Exhibit No. 55 | 18 | |
| 15 | Direct Testimony of V. William | | |
| | Harris, HC | | |
| 16 | Exhibit No. 56 | 18 | |
| 17 | Direct Testimony of V. William | | |
| | Harris | | |
| 18 | Exhibit No. 57 | 18 | |
| 19 | Surrebuttal Testimony of V. William | | |
| | Harris | | |
| 20 | Exhibit No. 58 | 18 | |
| 21 | Direct Testimony of Eve A. Lissik | | |
| 22 | Exhibit No. 59 | 18 | |
| | Direct Testimony of Lena M. Mantle | | |
| 23 | Exhibit No. 60 | 18 | |
| 24 | Direct Testimony of William L. | | |
| | McDuffey | | |
| 25 | | | |

| | | | |
|----|---|--------|----------|
| 1 | E X H I B I T S I N D E X | | |
| 2 | | Marked | Received |
| 3 | | | |
| 4 | Exhibit No. 61 | 18 | |
| 5 | Direct Testimony of Roberta A. McKiddy | | |
| 6 | Exhibit No. 62 | 18 | |
| 7 | Rebuttal Testimony of Roberta A. McKiddy | | |
| 8 | Exhibit No. 63 | 18 | |
| 9 | Surrebuttal Testimony of Roberta A. McKiddy | | |
| 10 | Exhibit No. 64 | 18 | |
| 11 | Direct Testimony of Amanda C. McMellen | | |
| 12 | Exhibit No. 65 | 18 | |
| 13 | Direct Testimony of Mark L. Oligschlaeger, HC | | |
| 14 | Exhibit No. 66 | 18 | |
| 15 | Direct Testimony of Mark L. Oligschlaeger | | |
| 16 | Exhibit No. 67 | 18 | |
| 17 | Surrebuttal Testimony of Mark L. Oligschlaeger | | |
| 18 | Exhibit No. 68 | 18 | |
| 19 | Direct Testimony of Dennis Patterson | | |
| 20 | Exhibit No. 69 | 18 | |
| 21 | Direct Testimony of Janice Pyatte, April 3, 2001 | | |
| 22 | Exhibit No. 70 | 18 | |
| 23 | Direct Testimony of Janice Pyatte, April 10, 2001 | | |
| 24 | Exhibit No. 71 | 18 | |
| 25 | Rebuttal Testimony of Janice Pyatte | | |

| | | | |
|----|---|--------|----------|
| 1 | E X H I B I T S I N D E X | | |
| 2 | | Marked | Received |
| 3 | | | |
| 4 | Exhibit No. 72 | 18 | |
| 5 | Surrebuttal Testimony of Janice Pyatte | | |
| 6 | Exhibit No. 73 | 18 | |
| 7 | Direct Testimony of Anne Ross | | |
| 8 | Exhibit No. 74 | 18 | |
| 9 | Direct Testimony of James C. Watkins | | |
| 10 | Exhibit No. 75 | 18 | |
| 11 | Rebuttal Testimony of James C. Watkins | | |
| 12 | Exhibit No. 76 | 18 | |
| 13 | Surrebuttal Testimony of James C. Watkins | | |
| 14 | Exhibit No. 77 | 18 | |
| 15 | Direct Testimony in Support of the Stipulation and Agreement Regarding Fuel and Purchase Power Expense James C. Watkins | | |
| 16 | Exhibit No. 78 | 18 | |
| 17 | Direct Testimony of Phillip K. Williams, CPA, CIA | | |
| 18 | Exhibit No. 79 | 18 | |
| 19 | Rebuttal Testimony of David W. Elliott | | |
| 20 | Exhibit No. 80 | 18 | |
| 21 | Stipulation and Agreement Regarding In-Service Criteria | | |
| 22 | Exhibit No. 81 | 18 | |
| 23 | Stipulation and Agreement Regarding Fuel and Purchase Power Expense | | |
| 24 | | | |
| 25 | | | |

| | | | |
|----|--------------------------------------|--------|----------|
| 1 | E X H I B I T S I N D E X | | |
| 2 | | Marked | Received |
| 3 | | | |
| 4 | Exhibit No. 82 | 18 | |
| 5 | Unanimous Stipulation and Agreement | | |
| 6 | as to State Line Combined Cycle Unit | | |
| 7 | Capital Costs | | |
| 8 | Exhibit No. 83 | 18 | |
| 9 | Reconciliation of Parties' Positions | | |
| 10 | on the Revenue Requirement Issues | | |
| 11 | Exhibit No. 84 | 18 | |
| 12 | Direct Testimony of Kimberly K. | | |
| 13 | Bolin | | |
| 14 | Exhibit No. 85 | 18 | |
| 15 | Rebuttal Testimony of Kimberly K. | | |
| 16 | Bolin | | |
| 17 | Exhibit No. 86 | 18 | |
| 18 | Direct Testimony of Mark Burdette | | |
| 19 | Exhibit No. 87 | 18 | |
| 20 | Rebuttal Testimony of Mark Burdette | | |
| 21 | Exhibit No. 88 | 18 | |
| 22 | Direct Testimony of Hong Hu | | |
| 23 | Exhibit No. 89 | 18 | |
| 24 | Rebuttal Testimony of Hong Hu | | |
| 25 | Exhibit No. 90 | 18 | |
| | Surrebuttal Testimony of Hong Hu | | |
| | Exhibit No. 91 | 18 | |
| | Direct Testimony of James A. Busch | | |
| | Exhibit No. 92 | 18 | |
| | Rebuttal Testimony of James A. Busch | | |
| | Exhibit No. 93 | 18 | |
| | Surrebuttal Testimony of James A. | | |
| | Busch | | |

| | | | |
|----|---|--------|----------|
| 1 | E X H I B I T S I N D E X | | |
| 2 | | Marked | Received |
| 3 | | | |
| 4 | Exhibit No. 94 | 18 | |
| 5 | Direct Testimony of Russell W. Trippensee | | |
| 6 | Exhibit No. 95 | 18 | |
| 7 | Direct Testimony of Maurice Brubaker | | |
| 8 | Exhibit No. 96 | 18 | |
| 9 | Rebuttal Testimony of Maurice Brubaker | | |
| 10 | Exhibit No. 97 | 18 | |
| 11 | Surrebuttal Testimony of Maurice Brubaker | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |
| 16 | | | |
| 17 | | | |
| 18 | | | |
| 19 | | | |
| 20 | | | |
| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | | | |
| 25 | | | |

