

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Application of)
KCP&L Greater Missouri Operations) **File No. ER-2016-0156**
Company for Authority to Implement a)
General Rate Increase for Electric Service)

POSITION STATEMENT OF OFFICE OF THE PUBLIC COUNSEL

COMES NOW the Office of the Public Counsel (“OPC”), by and through counsel, and provides its *Statement of Position* with respect to the *Joint List of Issues* filed on behalf of the parties by the Staff of the Missouri Public Service Commission (“Commission”):

I. Cost of Capital

A. Return on Common Equity – what return on common equity should be used for determining rate of return?

Statement of Position: OPC supports a common equity cost rate of 9.25%.

B. Capital structure – what capital structure should be used for determining rate of return?

Statement of Position: GMO should use the capital structure that results in its lowest weighted average cost of capital that maintains its financial integrity and access to capital. In this case, a capital structure with an common equity ratio of approximately 50 percent is reasonable. For this specific rate case, OPC recommends an equity ratio of 51.4% but supports a lower equity ratio if determined by the Commission to be reasonable.

C. Cost of debt – what cost of debt should be used for determining rate of return?

Statement of Position: OPC supports a long-term debt cost rate of 5.09%.

II. Crossroads

A. Which transmission expenses that GMO incurs to transmit energy from its Crossroads Energy Center at Clarksdale, Mississippi, to GMO’s retail customers should be included in GMO’s revenue requirement?¹

¹ If the Commission includes the additional transmission costs due to Entergy’s entry into MISO in GMO’s revenue requirement, at what value should the Commission include Crossroads in GMO’s rate base?

Statement of Position: No transmission costs from the Crossroads Energy Center should be included in GMO's revenue requirement.

B. Should Crossroads be excluded from GMO's rate base?

Statement of Position: The Crossroads generation plant should be excluded from GMO's rate base because Aquila was imprudent in not building capacity in its service territory for its customers' needs in 2005.

III. Fuel Adjustment Clause

A. Has GMO met the criteria for the Commission to authorize it to continue to have a fuel adjustment clause?

Statement of Position: Even though GMO did not meet the FAC minimum filing requirements, it is OPC's position that the Commission should authorize an FAC as described in the direct and rebuttal testimony of OPC witness Lena M. Mantle and outlined in this Statement of Position. In particular, GMO did not provide detailed explanations as required by Commission rule of the costs and revenues it is requesting be included in its FAC. In addition, the customer notice GMO proposed did not explain how the FAC would be applied to the customers' bills.

B. Should the Commission authorize GMO to continue to have a fuel adjustment clause?

Statement of Position: The Commission should not authorize GMO to continue its current FAC or to implement the FAC that it has proposed in this case. The Commission should authorize GMO to implement an FAC that is limited to fuel and purchased power costs, including transportation as described in the direct and rebuttal testimony of OPC witness Lena M. Mantle and outlined in this Statement of Position.

C. What costs should flow through GMO's fuel adjustment clause?

Statement of Position: The Commission should strictly adhere to Section 386.266.1 RSMo and the Appeals Court decision regarding the inclusion of transmission costs by allowing only the following prudently incurred costs in GMO's FAC:

- A. Delivered fuel commodity costs including:
 - 1. Inventory adjustments to the commodities;
 - 2. Adjustments to cost due to quality of the commodity; and
 - 3. Taxes on fuel commodities;
- B. The cost of transporting the commodity to the generation plants;
- C. The cost of power purchased to meet its native load; and
- D. Transmission cost directly incurred by GMO for purchased power and off-system sales.

These costs would be offset by:

- A. Off-system sales revenues; and

B. Net insurance recoveries, subrogation recoveries, and settlement proceeds related to costs and revenues included in the FAC.

In addition, costs not incurred and not expected to be incurred should not be included in GMO's FAC consistent with the Commission's Report and Order in the recent KCPL rate case, ER-2014-0370.

D. What revenues should flow through GMO's fuel adjustment clause?

Statement of Position: Because of the difficulty of determining the cost of fuel to make off-system sales, the only revenues that should be included in the FAC are off-system sales revenues and net insurance recoveries, subrogation recoveries, and settlement proceeds related to costs and revenues included in the FAC. If the Commission determines that a portion of base plan funding should be incorporated in GMO's FAC, then the same portion of transmission revenues should be included in GMO's FAC.

E. How should the Commission address in GMO's fuel adjustment clause moving from district specific rates to GMO-wide rates?

Statement of Position: As outlined in the rebuttal testimony of OPC witness Lena M. Mantle, until the time that no costs in an accumulation period in which MPS and L&P costs were separately accounted for are flowing through GMO's FAC, there shall be separate FAC rates for MPS and L&P customers.

F. What FAC-related reporting requirements should the Commission impose?

Statement of Position: The Commission should order GMO to continue to provide the information described beginning on page 194 of the Staff Revenue Requirement Cost of Service report with the exception of the reporting requirement regarding hedging. With respect to hedging, the Commission should order GMO, should it determine hedging is necessary again, to provide its hedging policy and any changes to that policy as provided in OPC witness Lena M. Mantle's rebuttal testimony on page 16.

The Commission should order GMO to provide the information included on Staff's list to OPC and provide the notifications provided to Staff also to OPC. Lastly, to increase transparency regarding FAC costs and revenues, the Commission should order GMO to include in its monthly FAC submission, each FAC cost and revenue by FERC major and minor account for that month, and the twelve months ending that month.

G. What is the appropriate sharing mechanism of the difference between actual and base fuel costs in GMO's FAC?

Statement of Position: The appropriate sharing mechanism would be to allow GMO to recover 90% of its prudently incurred net FAC costs above the base in base rates and return 90% of the prudently incurred net FAC costs below the base.

IV. Transmission Fees Expense and Transmission Revenues

- A. What level of transmission fees expense should the Commission recognize in GMO's revenue requirement?
- B. Should the Commission authorize GMO prospectively to compare its actual transmission expenses that it does not recover through its fuel adjustment clause with the level of transmission expense used for setting permanent rates in this case, and to accrue and defer the difference for potential return to customers in future rate cases, i.e., to employ an asymmetrical tracker?
- C. What level of transmission revenues should the Commission recognize in GMO's revenue requirement?
- D. Should the Commission authorize GMO prospectively to compare its actual transmission revenues that do not flow through its fuel adjustment clause with the level of transmission revenue used for setting permanent rates in this case, and to accrue and defer the difference for potential return to customers in future rate cases, i.e., to employ an asymmetrical tracker?
- E. What level of RTO administrative fees should the Commission recognize in GMO's revenue requirement?
- F. Should the Commission authorize GMO prospectively to compare its actual RTO administrative fees with the level of RTO administrative fees used for setting permanent rates in this case, and to accrue and defer the difference for potential return to customers in future rate cases, i.e., to employ an asymmetrical tracker?

V. Line Loss Study— Which data set containing the results of a loss analysis of the individual rate districts should be used in calculating GMO company-wide energy loss factors that are then utilized in the determination of GMO's hourly loads, fuel costs, revenue requirement, and rate design?

VI. Fuel expense—Upon what unit heat rates and the price for purchased power contracts should the Commission determine GMO's fuel expenses when determining GMO's revenue requirement?

VII. Lake Road Plant electric/steam allocation factors—What factors should the Commission use to allocate GMO's total rate base, expenses and revenues of its Lake Road Plant to its electric customers to account for GMO contemporaneously using the Lake Road Plant to serve its steam customers?

VIII. RESRAM Prudence Review (Solar rebates)—Should the Commission authorize GMO to recover through its RESRAM (renewable energy standard rate adjustment mechanism) charges the \$2.6 million in solar rebates it paid to qualifying customers that GMO incurred subsequent to August 31, 2012, and paid in excess of the Commission-approved \$50 million aggregate level it agreed to in Case No. ET-2014-0059?

Statement of Position: No. It is both unfair and imprudent for ratepayers to be forced to pay an additional \$2.6 million because of GMO's negligent accounting and poor management practices. The fact that the Company's unregulated affiliate simultaneously profited from this negligence further reinforces OPC's position to disallow these expenditures.

- IX. MEEIA Cycle 1 (2013-2015)**—Should billing determinants—customer usage data required to develop the rates that appear on the rate schedules—be adjusted in this rate case, and outside of the MEEIA Cycle 1 Stipulation, for MEEIA measures installed during the period August 1, 2014 – March 31, 2016? If so, how?

Alternatively, **GMO Revenues**- Should GMO's annualized and normalized sales and sales revenues and net system input reflect decreased energy and demand due to MEEIA program in Cycle 1 from the test period up to and including the true-up?

Statement of Position: OPC agrees with Staff that it is inappropriate to apply an annualization to test year billing determinants for GMO concerning MEEIA Cycle I savings. Simply put, GMO's MEEIA Cycle I savings and the mechanism for lost revenue recovery was agreed to in ER-2012-0009.

- X. Depreciation Rates**—What depreciation rates should the Commission order GMO to use?

Statement of Position: OPC supports Staff's use of the current ordered rates from the prior rate case, but on a district consolidated basis.

- XI. Depreciation Study Costs**—What level of depreciation study costs should the Commission recognize in GMO's revenue requirement?

Statement of Position: OPC supports an annualized expense of 1/5 of the total cost.

- XII. Amortization Periods Ending Before the End of the True-up Period**

- A. Should the Commission include in GMO's revenue requirement amounts designed to return to retail customers the amounts related to amortizations that GMO collected from those customers through its rates for GMO's 2010 and 2012 rate case expense, FAS 87 prepaid pension asset, St. Joseph Light & Power transition costs, Renewable Energy Standard costs and Iatan 2 operations & maintenance costs from the time the amortization periods amortizations ended until new rates in this case? If so, how?

Statement of Position: Yes. OPC supports Staff's position on this issue. GMO should not be allowed to exclude over-recovery of tracked expenses and manipulate Commission-approved trackers to the detriment of its customers.

- B. Should the Commission include in GMO's revenue requirement amounts designed to return to retail customers the amounts related to amortizations that GMO collected from those customers through its rates for L&P prepaid pension asset, and should those amounts be included in GMO's pension tracking mechanism?

Statement of Position: Yes. OPC supports Staff's position on this issue. GMO should not be allowed to exclude over-recovery of tracked expenses and manipulate Commission-approved trackers to the detriment of its customers.

XIII. Hedging and Cross-Hedging

- A. **Should GMO cease hedging natural its gas purchases?**

Statement of Position: GMO should cease natural gas hedging until natural gas prices display some upward pricing pressures.

- B. **Should GMO cease cross-hedging purchased power with natural gas futures?**

Statement of Position: Since the Company is a member of the SPP Intergrated Marketplace, GMO should cease hedging for purchase power altogether. The Integrated market provides stable and efficient purchase power prices.

- C. **How should GMO account for its hedging costs?**

Statement of Position: In accordance with its 2005 Stipulation and Agreement, the FERC USOA and Generally Accepted Accounting Principles. When GMO hedges against purchased power price volatility, it should charge hedging losses to Account 555, Purchased Power. When GMO hedges against on-system natural gas price volatility, it should charge hedging losses to Account 547, Fuel.

XIV. Advanced Meter Infrastructure Meters—

- A. **Should the Commission order GMO to allow customers the option of not having an Advanced Meter Infrastructure meter at the customer's residence?**

Statement of Position: It would be very difficult, if it is possible at all, to create an opt-out program that would recover its costs, based on the known number of complaints about AMI meters KCP&L and GMO have received. In addition, the non-AMI technology needed to sustain an opt-out program will be in short supply, since most manufacturers of residential electric meters for the American market have discontinued or are about to discontinue non-AMI meters. The meter supplier for GMO is among those that have discontinued non-AMI meters. Also, because GMO has now completed AMI conversion for a majority of its residential customers, there may be problems of inequity with offering an opt-out program at this point. For these reasons, Public Counsel opposes the creation of an AMI opt-out program for GMO's residential customers.

B. If so, what is the appropriate opt-out charge?

Statement of Position: As no detailed cost study of an opt-out program has taken place, any charge yet proposed, including that proposed by Staff, must be taken as a very preliminary estimate.

XV. Greenwood Solar Energy Center— Should the Commission allocate any of the capital costs, operating and maintenance costs, revenues, SRECs, etc., attributable to the Greenwood Solar Energy Center between GMO and KCP&L? If so, how should it be allocated?

Statement of Position: Preserving OPC’s initial position that is currently before the Court of Appeals—Western District, in which the costs of Greenwood Solar Facility should be disallowed entirely, we support Staff’s position to assign costs between GMO and KCP&L based on an energy allocator using 2015 MWh’s as the pilot project has been justified as a “learning” experience to provide knowledge for employees that essentially operate both utilities.

XVI. Bad Debt Expense – What level of bad debt expense should the Commission recognize in GMO’s revenue requirement?

Statement of Position: OPC Supports the Staff’s position on this issue.

XVII. Prepayments

A. What level of prepayments should the Commission recognize when determining GMO’s revenue requirement?

Statement of Position: OPC Supports Staff’s level of rate base prepayments less the amount allocated to GMO’s PSC Assessment. The PSC assessment balance should not be recorded as a rate base prepayment but recorded in FERC Account 186, Miscellaneous Deferred Debits.

B. Where should GMO record its PSC assessments?

Statement of Position: In accordance with the FERC’s USOA, GMO should record its PSC assessments to account 928 with the unamortized balance recorded in FERC Account 186.

XVIII. Late Payment Revenues—What level of late payment revenues should the Commission recognize when determining GMO’s revenue requirement?

Statement of Position: OPC supports the Commission’s Staff position on this issue.

XIX. Transource Missouri FERC Incentives—Has GMO proposed to include CWIP FERC

incentives in its cost of service for the Iatan-Nashua and Sibley-Nebraska City transmission projects that it agreed to forego in File No. EA-2016-0098?

Statement of Position: OPC supports the Commission's Staff position on this issue.

XX. Payroll Expense—What level of payroll expense should the Commission recognize in GMO's revenue requirement?

Statement of Position: OPC supports the Commission's Staff position on this issue.

XXI. Dues and Donations—What level of dues and donations expense should the Commission recognize when determining GMO's revenue requirement?

Statement of Position: OPC supports the Commission's Staff position on this issue.

XXII. Short-term Incentive Compensation—What level of short-term incentive compensation should the Commission recognize in GMO's revenue requirement?

Statement of Position: OPC supports the Commission's Staff position on this issue.

XXIII. Supplemental Employee Retirement Plan (SERP)

A. What level of SERP expense should the Commission recognize in GMO's revenue requirement?

Statement of Position: OPC is proposing rate recovery of 100 percent of the SERP dollars proposed by GMO, as adjusted, that GMO incurs and pays to former MPS executives. This amount is \$123,806 on an annual basis.

B. Should SERP expense be capitalized?

Statement of Position: Consistent with the previous position of GMO and Staff, GMO's SERP should not be capitalized to current construction projects as it provides no current project benefits. Unlike pension expense, which represents current employee services to construction projects, SERP only represents payments for employee services provided many years ago that do not benefit current construction projects. Utility construction projects should not include costs, like SERP costs, that provide no benefit to the project. In addition, neither Staff nor GMO attempted to explain why it changed its position on SERP capitalization from previous rate cases.

C. Should KCPL employee SERP expense be allocated to GMO?

Statement of Position: No. OPC does not support recovery of KCPL's allocation of SERP costs to GMO. GMO has not shown that any of KCPL's retired former executives ever provided any services to GMO. GMO ratepayers should not pay for services that were never received.

XXIV. Rate Case Expense

A. Should the Commission require GMO's shareholders to bear part of GMO's rate case expense?

Statement of Position: The Commission should continue its reasonable and appropriate rate case allocation methodology established for KCPL in Case No. ER-2014-0370. This allocation methodology is systematic and rational and results in a fair allocation of rate case costs between utility's shareholders and ratepayers.

B. What level of rate case expense should the Commission recognize in GMO's revenue requirement?

Statement of Position: The Commission should recognize only GMO's reasonable and prudent rate case expenses actually incurred during the pendency of this specific rate case. Total rate case costs, after allocation to ratepayers and shareholders, should be annualized over four years. Rate case expense related to depreciation studies or other studies required by the Commission should be annualized over the appropriate period between the required studies.

XXV. Class cost of service, rate design, tariff rules and regulations

A. Should the Commission eliminate the MPS and L&P rate districts, and order GMO-wide rates?

Statement of Position: No, if the rates would be those proposed by GMO or Staff. Yes, subject to the following conditions: 1) a residential rate consistent with the rebuttal and surrebuttal testimony of Dr. Marke that also minimizes sharp and extraordinary customer increases; and 2) a mitigation program to ameliorate the first year impact of any sharp or extraordinary increases above 8% initially requested by GMO.

B. Rate design

a) What is an appropriate residential rate design?

Statement of Position: Assuming a zero % increase rate design for consolidation, there should be no increase in revenue from customer charges. Under the extraordinary conditions arising from rate consolidation, a design that also minimizes impacts of consolidation is important to yield a just and reasonable result for all residential customers. To the extent that some customers would be subject to increases significantly above the initial request for an 8% increase, a mitigation program should be implemented to reduce the first year cost for such customers.

b) What is an appropriate residential customer charge under the appropriate rate design?

Statement of Position: OPC recommends that the residential general use and space heat customer charge be set at \$9.54, RES Other at \$12.50, and RES TOU at \$19.50.

- c) What customer impact mitigation measures, if any, should be used for the LPS, LGS, and SGS classes?

Statement of Position: Even as the hearing dates approach, impact data for alternative rate positions continues to be developed and OPC's statement of position is subject to adjustment as more information becomes available. As an underlying principle, sharp and extraordinary increases are to be avoided for any and all customers and it is also important to ensure that the customers that are provided with an opportunity to adapt to the consolidated rate design if one goes forward.

SGS, LGS, and LPS mitigation programs should be implemented for customers subject to an annual increase significantly higher than the initial GMO request for an 8% increase in rates. The mitigation program should reduce the first year costs for such customers via a bill credit. The specific dollar thresholds for relief should be set by customer class with the lowest threshold for SGS and the highest for LPS.

- d) What billing determinants should be used for determining the rates to collect GMO's cost of service?

Statement of Position: OPC did not file testimony on this issue and reserves the right to base a final position on the testimony provided at hearing.

- e) What adjustment should be made to account for any changes in retail revenue attributable to customers being placed on their most advantageous rate as a result of the rate design approved in this case?

Statement of Position: Statement of Position: OPC did not file testimony on this issue and reserves the right to base a final position on the testimony provided at hearing.

- f) When should GMO revise its load research to account for the elimination of the MPS and L&P rate districts?

Statement of Position: New samples should be in place promptly, with a reasonable target date of June 1, 2017.

- g) Should the Commission order GMO to file a rate design case once a year of hourly data is available under the new classes and implemented rates?

Statement of Position: No. given the FAC rule there will be a new case within four years. Time is needed for customers to respond to the new rates with one effect being that an earlier case will not necessarily provide a more accurate picture of class loads under the new rates.

- h) Should the Commission order GMO to file a Class Cost of Service Study with supporting data in its next rate case?

Statement of Position: Yes. If viable load research data is available for the test years.

- i) Should the Commission allow GMO to freeze its time differentiated rates, including Time of Use (“TOU”)?

Statement of Position: OPC did not file testimony on this issue and reserves the right to base a final position on the testimony provided at hearing.

- j) Should the Commission order GMO to file a proposal to make TOU rates available to all customers including a study of applicable TOU determinants?

Statement of Position: OPC did not file testimony on this issue and reserves the right to base a final position on the testimony provided at hearing.

- k) Should the Commission order GMO specifically to study time of use rates and summer/shoulder/winter rates, and to include its proposals for such rates in its next rate filing?

Statement of Position: Yes.

- l) Should the Commission order a working group be formed to “evaluate the impacts of transitioning to inclining block rates on lower income and electric space heating and cooling users and to consider the merits of more extensive block rate modifications?”

Statement of Position: OPC did not file testimony on this issue and reserves the right to base a final position on the testimony provided at hearing.

C. Tariff rules and regulations

- 1) Special Contracts—Should GMO’s tariff include a “special contract rate” schedule?

Statement of Position: OPC did not file testimony on this issue and reserves the right to base a final position on the testimony provided at hearing.

- 2) Service extensions—Should GMO be allowed to modify its line extension tariff provisions?

Statement of Position: OPC did not file testimony on this issue and reserves the right to base a final position on the testimony provided at hearing.

- 3) Miscellaneous tariff changes- Should the Commission allow the miscellaneous proposed tariff changes not specifically addressed elsewhere in this list?

Statement of Position: OPC did not file testimony on this issue and reserves the right to base a final position on the testimony provided at hearing.

D. Customer Disclaimer

- a.) **Should the Commission order GMO to deploy a disclaimer indicating “rebates are subject to change” for net metering/solar rebate and MEEIA programs?**

Statement of Position: Yes. If a ratepayer considers making a large-scale investment such as rooftop solar or an efficient HVAC system, they should be cognizant of the risk involved with that purchase. Increasing the fixed charge distorts these pricing estimates and would cancel out the energy saved by GMO’s energy efficiency and rooftop solar actions to date.

XXVI. Income-Eligible Weatherization Program

- A. At what level should low-income weatherization program be funded when the program transitions out of GMO’s Cycle 2 MEEIA back to a ratepayer funded program?**

Statement of Position: OPC can support DE’s proposal of \$500,000 of annual funding for low-income weatherization if the Commission elects not to pursue a customer charge bill credit program for GMO’s low-income customers.

XXVII. Economic Relief Pilot Program - should the funding levels of the program be modified?

- A. At what level should Economic Relief Pilot Program be funded?
- B. Should the Commission order a third party to evaluate the program?

Statement of Position: OPC can support the proposed recommendations with the sole condition that Staff’s recommended evaluation be limited to interested parties to this case as well as the agency tasked with implementing the funds (the Salvation Army). OPC

believes additional evaluation is not warranted and that much of what Staff intends to gain from such an evaluation could likely be accomplished through dialogue with the entities involved.

XXVIII. Expense Trackers in rate base - Should GMO's expense trackers in rate base be excluded from rate base? Should there be a general policy concerning the inclusion of expense trackers in rate base?

Statement of Position: The Commission should continue to enforce the standards for rate base inclusion of costs it established in its ER-2006-0314 Report and Order. If it does, it will not allow GMO's expense trackers from being treated as rate base assets, such as plant in service.

XXIX. Employee Meal Expense Policy—Should there be an adjustment associated with GMO's expense accounts?

Statement of Position: The Commission should order OPC's proposed \$594,000 adjustment to remove imprudent, unreasonable and excessive KCPL management expense report charges allocated to GMO from GMO's cost of service. The Commission should also require GMO's travel meal expenses be subject to per diem type controls to limit costs. The Commission should also order that KCPL management's local Kansas City meal charges are excessive and should not be allowed to be included in cost of service except on a rare and limited basis with appropriate justification. OPC's proposals only apply to KCPL management employees.

XXX. Income Taxes—What level of GMO's income tax expense should the Commission recognize in GMO's revenue requirement?

Statement of Position: GMO has not paid any federal income taxes in several years and does not anticipate paying any current federal income taxes in the near future. GMO should recalculate its income tax expense with a reallocation of current income tax to deferred income taxes to reflect this fact. In addition, Staff should be required to explain why it is not treating income taxes for GMO in this case in the manner it treated income taxes for Empire just a few months ago.

XXXI. Transmission Revenue ROE adjustment/Transource adjustment- Should transmission revenues be adjusted to reflect differences between MoPSC and FERC authorized ROEs?

Statement of Position: The Commission should treat GMO proposed adjustment R-80 for Transmission Revenues and CS-45 for Transmission Expense in the same manner. There is absolutely no basis for removing Missouri regulated Transmission revenues from GMO's cost of service by allocating these regulated transmission revenues to shareholders as profit. GMO failed to provide any reasonable basis to support this

attempt. If the Commission removes Transmission revenues from this proceeding based on GMO's proposal, it should also provide consistent treatment with GMO's transmission expenses paid to SPP for regional transmission project costs and remove the appropriate portion of transmission expenses from GMO's cost of service using GMO's methodology.

WHEREFORE, Public Counsel submits its *Statement of Positions*.

Respectfully Submitted,
OFFICE OF THE PUBLIC COUNSEL

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served, either electronically or by hand delivery or by First Class United States Mail, postage prepaid, on this **9th day of September, 2016**, on the parties of record as set out on the official Service List maintained by the Data Center of the Missouri Public Service Commission for this case.

s/ Cydney D. Mayfield