

EXHIBIT

OPC Exhibit No. 319
Date 9/24/18 Reporter SM
File No. IP-2018-0145 + 0146

Exhibit No.: _____
Issue(s): Opinion Information-Lobbying Expense
Witness/Type of Exhibit: Roth/Direct
Sponsoring Party: Public Counsel
Case No.: ER-2018-0145
and ER-2018-0146

DIRECT TESTIMONY

OF

KERI ROTH

FILED
October 23, 2018
Data Center
Missouri Public
Service Commission

Submitted on Behalf of
the Office of the Public Counsel

KANSAS CITY POWER & LIGHT COMPANY
and
KCP&L GREATER MISSOURI OPERATIONS COMPANY

Case No. ER-2018-0145 and ER-2018-0146

June 19, 2018

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

In the Matter of Kansas City Power & Light Company's Request for Authority to Implement a General Rate Increase for Electric Service)
) Case No. ER-2018-0145
) Tracking Nos. YE-2018-0095 &
) YE-2018-0096


In the Matter of KCP&L Greater Missouri Operations Company's Request for Authority to Implement a General Rate Increase for Electric Service)
) Case No. ER-2018-0146
) Tracking No. YE-2018-0097
)

AFFIDAVIT OF KERI ROTH

STATE OF MISSOURI)
) ss
COUNTY OF COLE)

Keri Roth, of lawful age and being first duly sworn, deposes and states:

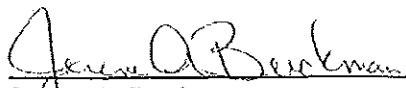
1. My name is Keri Roth. I am a Public Utility Accountant III for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my direct testimony.
3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.


Keri Roth
Public Utility Accountant III

Subscribed and sworn to me this 19th day of June 2018.



JERENE A. BUCKMAN
My Commission Expires
August 23, 2021
Cole County
Commission #13754037


Jerene A. Buckman
Notary Public

My Commission expires August 23, 2021.

DIRECT TESTIMONY
OF
KERI ROTH
KANSAS CITY POWER & LIGHT COMPANY
and
KCP&L GREATER MISSOURI OPERATIONS COMPANY

CASE NO. ER-2018-0145 and
CASE NO. ER-2018-0146

1 **I. INTRODUCTION**

2 **Q. Please state your name and business address.**

3 A. Keri Roth, P.O. Box 2230, Jefferson City, Missouri 65102-2230.

4 **Q. By whom are you employed and in what capacity?**

5 A. I am employed by the Missouri Office of the Public Counsel ("OPC") as a Public Utility
6 Accountant III.

7 **Q. On whose behalf are you testifying?**

8 A. I am testifying on behalf of the OPC.

9 **Q. What is the nature of your duties at the OPC?**

10 A. My duties include performing audits and examinations of the books and records of public
11 utilities operating within the state of Missouri. I specialize in the area of auditing water and
12 sewer utility companies, but I have performed audits in electric and gas cases as well. I have
13 performed audits or accounting analysis in acquisition cases, complaint cases, and rate cases.

14 **Q. Please describe your educational background.**

15 A. I graduated in May 2011 from Lincoln University in Jefferson City with a Bachelor of Science
16 Degree in Accounting.

1 **Q. Have you received specialized training related to public utility accounting?**

2 A. Yes. In addition to being employed by the OPC since September 2012, I have also attended
3 the NARUC Utility Rate School held by Michigan State University.

4 **Q. Have you previously filed testimony before the Missouri Public Service Commission**
5 **(“Commission” or “PSC”)?**

6 A. Yes. Please refer to Schedule KNR-1, attached to this testimony, for a listing of cases in
7 which I have submitted testimony.

8 **Q. What is the purpose of your direct testimony?**

9 A. The purpose of my direct testimony is to inform the Commission that OPC has concerns
10 regarding sponsorships brought by Kansas City Power & Light Company (“Company” or
11 “KCP&L”). OPC is concerned about the material being sponsored and how it helps to provide
12 safe and adequate service for customers and how the costs of the sponsorships are recorded.

13 OPC is currently investigating the prudence of the sponsorship costs and is awaiting responses
14 to data requests. OPC will provide the Commission with future testimony pending the results
15 of the data request responses.

16 **Q. Does this conclude your direct testimony?**

17 A. Yes.

**CASE PARTICIPATION
OF
KERI ROTH**

| <u>Company Name</u> | <u>Case No.</u> |
|---|---------------------------|
| Empire District Electric Company | ER-2012-0345 |
| Emerald Pointe Utility Company | SR-2013-0016 |
| Lake Region Water & Sewer Company | WR-2013-0461 |
| Summit Natural Gas of Missouri, Inc. | GR-2014-0086 |
| Hickory Hills Water & Sewer Company, Inc. | WR-2014-0167/SR-2014-0166 |
| Empire District Electric Company | ER-2014-0351 |
| Laclede Gas Company | GO-2015-0178 |
| Missouri Gas Energy | GO-2015-0179 |
| Missouri American Water Company | WR-2015-0301 |
| Empire District Electric Company | ER-2016-0023 |
| Hillcrest Utility Operating Company, Inc. | WR-2016-0064 |
| Raccoon Creek Utility Operating Company, Inc. | SR-2016-0202 |
| Moore Bend Water Utility, LLC | WC-2016-0252 |
| Terre Du Lac Utilities Corporation | WR-2017-0110 |
| Indian Hills Utility Operating Company, Inc. | WR-2017-0259 |
| Missouri American Water Company | WR-2017-0285 |
| Gascony Water Company | WR-2017-0343 |