

**MISSOURI PUBLIC SERVICE COMMISSION**

**STAFF REPORT**

FILED  
October 22, 2018  
Data Center  
Missouri Public  
Service Commission

**COST OF SERVICE**

**APPENDIX 1**

**Staff Credentials**

**KANSAS CITY POWER & LIGHT COMPANY**

**CASE NO. ER-2018-0145**

**and**

**KCP&L GREATER MISSOURI OPERATIONS COMPANY**

**CASE NO. ER-2018-0146**

*Jefferson City, Missouri  
June 2018*

*Staff* Exhibit No. 201-P  
Date 9-25-18 Reporter TS  
File No. ER-2018-0145 + 0146

**APPENDIX 1**  
**STAFF CREDENTIALS**  
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## **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). My current position is a Utility Engineering Specialist III in the Engineering Analysis Unit, within the Operation Analysis Department of the Commission Staff Division. I am a member of the Institute of Electrical/Electronic Engineers (IEEE).

TESTIMONY AND REPORTS  
BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION

BY ALAN J. BAX

<u>COMPANY</u>	<u>CASE NUMBER</u>
Aquila Networks – MPS	ER-2004-0034
Union Electric Company d/b/a AmerenUE	EO-2004-0108
Empire District Electric Company	ER-2002-0424
Kansas City Power and Light Company	EA-2003-0135
Union Electric Company d/b/a AmerenUE	EO-2003-0271
Aquila Networks – MPS	EO-2004-0603
Union Electric Company d/b/a AmerenUE	EC-2002-0117
Three Rivers and Gascosage 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 Company	ER-2006-0314
Macon Electric Coop	EO-2005-0076
Aquila Networks – MPS	EO-2006-0244
Union Electric Company d/b/a AmerenUE	EC-2004-0556
Union Electric Company d/b/a AmerenUE	EC-2004-0598
Empire District Electric Company	ER-2004-0570
Union Electric Company d/b/a AmerenUE	EC-2005-0110
Union Electric Company d/b/a AmerenUE	EC-2005-0177
Union Electric Company d/b/a AmerenUE	EC-2005-0313
Empire District Electric Company	EO-2005-0275
Aquila Networks – MPS	EO-2005-0270
Union Electric Company d/b/a AmerenUE	EO-2006-0145
Empire District Electric Company	ER-2006-0315
Aquila Networks – MPS	ER-2005-0436
Union Electric Company d/b/a AmerenUE	EO-2006-0096
West Central Electric Cooperative	EO-2006-0339

<u>COMPANY</u>	<u>CASE NUMBER</u>
Kansas City Power and Light Company	ER-2006-0314
Union Electric Company d/b/a AmerenUE	EO-2008-0031
Union Electric Company d/b/a AmerenUE	EC-2009-0193
Empire District Electric Company	ER-2008-0093
Missouri Rural Electric Cooperative	EO-2008-0332
Grundy Electric Cooperative	EO-2008-0414
Osage Valley Electric Cooperative	EO-2009-0315
Union Electric Company d/b/a AmerenUE	EO-2009-0400
Union Electric Company d/b/a AmerenUE	EO-2008-0310
Aquila Networks – MPS	EA-2008-0279
West Central Electric Cooperative	EO-2008-0339
Empire District Electric Company	EO-2009-0233
Union Electric Company d/b/a/ AmerenUE	EO-2009-0272
Empire District Electric Company	EO-2009-0181
Union Electric Company d/b/a AmerenUE	ER-2008-0318
Kansas City Power and Light Company	ER-2009-0089
Kansas City Power and Light – GMO	ER-2009-0090
Union Electric Company d/b/a AmerenUE	ER-2010-0036
Empire District Electric Company	ER-2010-0130
Laclede Electric Cooperative	EO-2010-0125
Union Electric Company d/b/a AmerenUE	EC-2010-0364
Union Electric Company d/b/a AmerenUE	EO-2011-0052
Kansas City Power and Light Company	ER-2010-0355
Union Electric Company d/b/a AmerenUE	EO-2010-0263
Kansas City Power and Light – GMO	EO-2011-0137
Kansas City Power and Light – GMO	ER-2010-0356
Union Electric Company d/b/a AmerenUE	ER-2011-0028
Kansas City Power and Light – GMO	EO-2012-0119
Kansas City Power and Light Company	EO-2011-0137
Union Electric Company d/b/a AmerenUE	ER-2012-0121
Union Electric Company d/b/a/ Ameren Missouri	EX-2012-0332
Empire District Electric Company	EO-2011-0085
Empire District Electric Company	EO-2012-0192
Empire District Electric Company	EO-2013-0313
Union Electric Company d/b/a AmerenUE	ER-2012-0180
Union Electric Company d/b/a AmerenUE	EO-2013-0418
City Utilities of Springfield	EO-2012-0441
Kansas City Power and Light – GMO	EO-2012-0367

<u>COMPANY</u>	<u>CASE NUMBER</u>
Empire District Electric Company	ER-2011-0004
Union Electric Company d/b/a/ Ameren Missouri	ER-2012-0166
Kansas City Power and Light Company	ER-2012-0174
Union Electric Company d/b/a/ Ameren Missouri	ER-2013-0044
Kansas City Power and Light – GMO	ER-2012-0175
Central Missouri Electric Cooperative	EO-2015-0137
Empire District Electric Company	ER-2012-0345
Kansas City Power and Light Company	EO-2012-0367
Boone Electric Cooperative	EO-2015-0012
Transource Missouri, LLC	EA-2013-0098
Black River Electric Cooperative	EO-2015-0096
Union Electric Company d/b/a/ Ameren Missouri	EW-2012-0369
Empire District Electric Company	ER-2014-0351
Union Electric Company d/b/a/ Ameren Missouri	EO-2014-0044
Union Electric Company d/b/a/ Ameren Missouri	EO-2013-0418
Union Electric Company d/b/a/ Ameren Missouri	EE-2013-0511
Union Electric Company d/b/a/ Ameren Missouri	EO-2015-0017
Union Electric Company d/b/a/ Ameren Missouri	EO-2016-0087
Union Electric Company d/b/a/ Ameren Missouri	EO-2014-0009
Kansas City Power and Light Company	EO-2014-0128
Union Electric Company d/b/a/ Ameren Missouri	EO-2017-0127
Empire District Electric Company	EO-2016-0192
Union Electric Company d/b/a/ Ameren Missouri	EO-2014-0296
Union Electric Company d/b/a/ Ameren Missouri	EO-2015-0328
Union Electric Company d/b/a/ Ameren Missouri	ER-2014-0258
Union Electric Company d/b/a/ Ameren Missouri	EX-2017-0153
Empire District Electric Company	EO-2018-0118
Empire District Electric Company	ER-2016-0023
Union Electric Company d/b/a/ Ameren Missouri	EC-2016-0235
Union Electric Company d/b/a/ Ameren Missouri	EO-2018-0058
Kansas City Power and Light – GMO	ER-2016-0156
Kansas City Power and Light Company	ER-2014-0370
Union Electric Company d/b/a/ Ameren Missouri	EO-2017-0044
Kansas City Power and Light Company	ER-2016-0285
Union Electric Company d/b/a/ Ameren Missouri	ER-2016-0179
Union Electric Company d/b/a/ Ameren Missouri	EO-2018-0278
Union Electric Company d/b/a/ Ameren Missouri	EO-2017-0127

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

Manager of Engineering Analysis Unit  
Operational Analysis Department  
Commission Staff 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. In June 2001, I was transferred to 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. Since that time my title has been changed to Manager of the Engineering Analysis Unit, Operational Analysis Department, Commission Staff Division and the Engineering Analysis Unit has added responsibilities in the area of depreciation.

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, PE**

<b>Company Name</b>	<b>Case No.</b>
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

cont'd DANIEL I. BECK, PE  
List of Cases in which  
prepared testimony was presented

<u>Company Name</u>	<u>Case No.</u>
Missouri Gas Utility, Inc.	GR-2008-0060
The Empire District Electric Company	ER-2008-0093
Trigen Kansas City Energy Corporation	HR-2008-0300
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
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
The Empire District Electric Company	ER-2012-0345
KCP&L Greater Missouri Operations Company	ET-2014-0059
Kansas City Power & Light Company	ET-2014-0071
Union Electric Company d/b/a Ameren Missouri	ET-2014-0085
Missouri Gas Energy	GR-2014-0007
Union Electric Company d/b/a Ameren Missouri	EA-2012-0281
Union Electric Company d/b/a Ameren Missouri	EA-2014-0136
Summit Natural Gas of Missouri, Inc.	GR-2014-0086
Grain Belt Express Clean Line LLC	EA-2014-0207
Union Electric Company d/b/a Ameren Missouri	ER-2014-0258
Kansas City Power & Light Company	ER-2014-0370
Ameren Transmission Company of Illinois	EA-2015-0146
KCP&L Greater Missouri Operations Company	EA-2015-0256

**cont'd DANIEL I. BECK, PE**  
**List of Cases in which**  
**prepared testimony was presented**

<u>Company Name</u>	<u>Case No.</u>
KCP&L Greater Missouri Operations Company	ER-2016-0156
Union Electric Company d/b/a Ameren Missouri	ER-2016-0179
Kansas City Power & Light Company	ER-2016-0285
Grain Belt Express Clean Line LLC	EA-2016-0358
The Empire District Electric Company	EO-2017-0277
Spire Missouri, Inc. dba Spire's division Laclede Gas	GR-2017-0215
Spire Missouri, Inc. dba Spire's division Missouri Gas Energy	GR-2017-0216
Liberty Utilities	GR-2018-0013

## **Kory J. Boustead**

### **Education and Employment Background**

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

In December 2008, I earned a Bachelor of Science degree in Business Administration with an emphasis in Marketing from Columbia College. I went on to earn a Master of Business Administration, in Business Administration and Management from William Woods University in 2001.

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

List of Previous Testimony Filed

Kory J. Boustead

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

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

## **KIM COX**

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

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

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

## KIM COX

### Summary of Case Involvement

	Company	Issue	Type of Filing
GR-2009-0434	The Empire District Gas Company	Weather Normalized Sales and Coincident-Peak Day Demand	Staff Report
GR-2010-0171	Laclede Gas Company	Weather Normalized Sales, Blocks and Coincident-Peak Day Demand	Staff Report
GR-2010-0171	Laclede Gas Company	Weather Normalized Sales	Rebuttal
GR-2010-0363	Union Electric d/b/a AmerenUE	Weather Normalized Sales, Blocks and Coincident-Peak Day Demand	Staff Report
GR-2010-0347	Southern Missouri Natural Gas	Weather Normalized Sales	Staff Report
GR-2010-0192	Atmos	Weather Normalized Sales and Coincident-Peak Day Demand	Staff Report
HR-2011-0241	Veolia	Weather Normalized Sales	Staff Report
ER-2012-0175	KCP&L and GMO	L&P Normalization and Annualization	Staff Report
GR-2014-0007 Coordinated	Missouri Gas Energy	Direct COS sponsor of Weather, Weather Normalization and Large Volume Customer Revenue Adjustment	Direct Testimony
GR-2014-0007 Coordinated	Missouri Gas Energy	Direct CCOS sponsor of Rate Design, Miscellaneous Tariff Issues, School Transportation Capacity, Gas Supply Incentive Plan and Staff's CCOS	Direct Testimony
GR-2014-0086	Summit Natural Gas	Lake Ozark Transportation	Staff Report
GR-2014-0152	Liberty Utilities	Special Contract, Large and Industrial Customers	Staff Report, Rebuttal and Surrebuttal
ER-2016-0023	Empire	Large Power Feed Mill Annualization	Staff Report
GR-2017-0215 and GR-2017-0216	Spire Missouri Inc.	Executive Summary, Background, Test Year/True-Up Period and Staff's Revenue Requirement Recommendation	Staff Report

Education and Work Experience for  
Natelle Dietrich

Commission Staff Director

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 October 2015, I was named Commission Staff Director. In this position, I oversee all aspects of the Commission technical staff, and am responsible for determining Staff's position and policy on issues before the Commission.

My responsibilities have included involvement in several activities related to implementing sound utility regulatory policy in Missouri and I have been the lead director for most of the Commission's rulemakings.

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 Rate Design and the Staff Subcommittee on Telecommunications. 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 was a member of the Governor's MoBroadbandNow taskforce.

**Natelle Dietrich  
Case Summary**

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).

*continued, Natelle Dietrich*

- 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).
- Case No. ER-2012-0345, In the Matter of Empire District Electric Company of Joplin, Missouri Tariff's Increasing Rates for Electric Service Provided to Customers in the Missouri Service Area of the Company. Energy Independence and Security Act of 2007 (EISA).
- File Nos. EO-2013-0396 and EO-2013-0431, In the Matter of the Joint Application of Entergy Arkansas, Inc., Mid South TransCo, LLC, Transmission Company Arkansas, LLC and ITC Midsouth LLC for Approval of Transfer of Assets and Certificate of Convenience and Necessity, and Merger and, in connection therewith, Certain Other Related Transactions; and In the Matter of Entergy Arkansas, Inc.'s Notification of Intent to Change Functional Control of Its Missouri Electric Transmission Facilities to the Midwest Independent Transmission System Operator Inc. Regional Transmission System Organization or Alternative Request to Change Functional Control and Motions for Waiver and Expedited Treatment, respectively.
- Case No. MX-2013-0432, In the Matter of a Proposed Rulemaking to Revise Manufactured Housing Rules Regarding Installation and Monthly Reporting Requirements.
- Case No. TX-2013-0324, In the Matter of a Proposed Rulemaking to the Missouri Universal Service Fund.
- Case No. EO-2014-0095, In the Matter of Kansas City Power & Light Company's Filing for Approval of Demand-Side Programs and for Authority to Establish Demand-Side Programs Investment Mechanism.
- Case No. EA-2014-0207, In the Matter of the Application of Grain Belt Express Clean Line LLC for a Certificate of Convenience and Necessity Authorizing It to Construct, Own, Operate, Control, Manage, and Maintain a High Voltage, Direct Current Transmission Line and an Associated Converter Station Providing an Interconnection on the Maywood - Montgomery 345 kV Transmission Line.
- Case No. ER-2014-0370, In the Matter of Kansas City Power & Light Company's Request for Authority to Implement a General Rate Increase for Electric Service.
- Case No. WR-2015-0301, In the Matter of Missouri-American Water Company's Request for Authority to Implement a General Rate Increase for Water and Sewer Service Provided in Missouri Service Areas.
- Case No. ER-2016-0156, In the Matter of KCP&L Greater Missouri Operations Company's Request for Authority to Implement a General Rate Increase for Electric Service.
- Case No. ET-2016-0246, In the Matter of the Application of Union Electric Company d/b/a Ameren Missouri for Approval of a Tariff Setting a Rate for Electric Vehicle Charging Stations.
- Case No. ER-2016-0285, In the Matter of Kansas City Power & Light Company's Request for Authority to Implement a General Rate Increase for Electric Service.
- Case No. ER-2016-0179, In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Increase its Revenues for Electric Service.

- Case No. EE-2017-0113, In the Matter of the Joint Application of Great Plains Energy Incorporated, Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company for a Variance from the Commission's Affiliate Transactions Rule, 4 CSR 240-20.015
  - Case No. EA-2016-0358, In the Matter of the Application of Grain Belt Express Clean Line LLC for a Certificate of Convenience and Necessity Authorizing it to Construct, Own, Operate, Control, Manage and Maintain a High Voltage, Direct Current Transmission Line and an Associated Converter Station Providing an Interconnection on the Maywood-Montgomery 345kV Transmission Line
  - Case No. EM-2017-0226, In the Matter of the Application of Great Plains Energy Incorporated for Approval of its Acquisition of Westar Energy, Inc.
  - Case No. GR-2017-0215, In the Matter of Laclede Gas Company's Request to Increase its Revenues for Gas Service.
  - Case No. GR-2017-0216, In the Matter of Laclede Gas Company d/b/a Missouri Gas Energy's Request to increase its Revenues for Gas Service.
  - Case No. WR-2017-0259, In the Matter of the Rate Increase Request of Indian Hills Utility Operating Company, Inc.
  - Case No. WR-2017-0285, In the Matter of Missouri-American Water Company's Request for Authority to Implement General Rate Increase for Water and Sewer Service Provided in Missouri Service Areas.
  - Case No. EM-2018-0012, In the Matter of the Application of Great Plains Energy Incorporated for Approval of its Merger with Westar Energy, Inc.
  - Case No. EO-2018-0092, In the Matter of the Application of The Empire District Electric Company for Approval of Its Customer Savings Plan.
  - Case No. GR-2018-0013, In the Matter of Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities' Tariff Revisions Designed to Implement a General Rate Increase for Natural Gas Service in the Missouri Service Areas of the Company.
  - Case No. EX-2018-0189, In the Matter of the Amendment of the Commission's Rule Regarding Applications for Certificates of Convenience and Necessity.
- 
- 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.
  - A principal author on Missouri Public Service Commission Comments on the Reduction of Carbon Emissions in Missouri under Section 111(d) of the Clean Air Act.
  - A principal author on Missouri Public Service Commission Comments on the Environmental Protection Agency's "Emission Guidelines for Existing Stationary Sources: Electric Generating Unity".

*continued, Natelle Dietrich*

Commission Arbitration Advisory Lead 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 Fiberlink-Missouri, LLC for Arbitration of an Interconnection Agreement Between CenturyTel of Missouri, LLC and Charter Fiberlink-Missouri, LLC.

**DANA E. EAVES**  
**CAREER EXPERIENCE**

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

- Utility Regulatory Auditor V** May 17, 2017 – Present
- Utility Regulatory Auditor IV** January 1, 2013 – May 17, 2017
- Utility Regulatory Auditor III** April 23, 2003– December 31, 2012
- Utility Regulatory Auditor II** April, 2002 – April, 2003
- Utility Regulatory Auditor I** April, 2001 – April, 2002

Perform rate audits and prepare miscellaneous filings as ordered by the Commission. Review all exhibits and testimony on assigned issues from the most recent previous case and the current case. Develop accounting adjustments and issue positions which are supported by workpapers and written testimony. Prepare Staff Recommendation Memorandum for filings that do not require prepared testimony. As a Utility Regulatory Auditor V, in the Energy Resource Analysis Department, I am the lead Auditor for Fuel Adjustment Clause Prudence Reviews and Missouri Energy Efficiency Investment Act Prudence Reviews and perform other tasks as assigned by management. I have testified under cross-examination as an expert witness for litigated rate cases.

**Midwest Block and Brick, Jefferson City, Missouri**

- Accountant** December 2000 – March 2001
- CIS/Accounting Assistant** July 2000 – December 2000

**Practice Management Plus, Inc., Jefferson City, Missouri**

- Vice President Operations** October 1998 – May 2000

**Capital City Medical Associates (CCMA), Jefferson City, Missouri**

- Director of Finance** March, 1995-October, 1998

**ADDITIONAL EXPERIENCE**

- Wright Camera Shop/Sales** 1987-1995
- Movies To Go, Inc./Store Manager** 1984-1987
- Butler Shoe Corp./Store Manager** 1982-1984
- Southeastern Illinois College/Student** 1979-1982
- Kassabaum's Bicycle Shop/Store Manager** 1977-1979

**EDUCATION**

**Bachelor of Science, Business Administration; Emphasis Accounting (1995)**

COLUMBIA COLLEGE, JEFFERSON CITY, MO

**CASE PROCEEDING PARTICIPATION**

PARTICIPATION		TESTIMONY
COMPANY	CASE NO.	ISSUES
Ameren Missouri	EO-2018-0155	MEEIA Prudency Review
Ameren Missouri	EO-2018-0067	FAC Prudence Review
KCP&L GMO	EO-2017-0232	Hedging
KCP&L	EO-2017-0231	Hedging
Empire District Electric Company	EO-2017-0065	Risk Management/Hedging
Ameren Missouri	ER-2016-0179	Fuel Adjustment Clause
KCP&L GMO	ER-2016-0156	Fuel Adjustment Clause
KCP&L	EO-2016-0183	MEEIA Prudence Review
KCPL GMO	EO-2015-0180	MEEIA Prudence Review Program costs and TD-NSB Share, Software system costs, Contractors, Interest Costs
Ameren Missouri	EO-2015-0029	MEEIA Prudence Review Program costs and TD-NSB Share, Software system costs, Contractors, Interest Costs
Empire District Electric Company	EO-2014-0057	FAC Prudence Review Risk Management
AmerenUE	EO-2013-0407	FAC Prudence Review Risk Management
KCP&L Greater Missouri Operations (GMO)	EO-2013-0325	FAC Prudence Review Purchased Power Agreements & Costs, Hourly weighted Transfer Pricing, Off- system sales revenue

PARTICIPATION		TESTIMONY
COMPANY	CASE NO.	ISSUES
Empire District Electric Company	EO-2013-0114	FAC Prudence Review Financial Hedges, Off-system sales revenue
Ameren Missouri	EO-2012-0074	FAC Prudence Review Direct/Rebuttal Requirements Contracts
KCP&L Greater Missouri Operations (GMO)	EO-2011-0390	FAC Prudence Review Direct/Rebuttal Hedging Purchased Power
Empire District Electric Company	EO-2011-0285	FAC Prudence Review FAC Components
AmerenUE	EO-2010-0255	FAC Prudence Review Direct/Rebuttal Requirements Contracts
Empire District Electric Company	EO-2010-0084	FAC Prudence Review Fuel Cost, Off-System Sales, Interest Cost
Missouri American Water Company	WR-2008-0311	Surrebuttal; Pension and Other Post-Retirement Employee Benefits Costs, Annual Incentive Plan Pay-out Based Upon Meeting Financial Goals and Customer Satisfaction Survey, Labor and Labor-Related Expenses, Rate Case Expenses, Insurance Other than Group, and Waste Disposal Expense
Empire District Electric Company	ER-2008-0093	Fuel and Purchased Power, Fuel Inventories, FAS 87 (pension), FAS 106 (OPEBS), Expenses and Regulatory Assets, Off System Sales, Transmission Revenue, SO2 Allowances, Maintenance Expense
Laclede Gas Company	GR-2007-0208	Accounting Schedules Reconciliation
Aquila, Inc. d/b/a Aquila Networks-MPS & L&P	ER-2007-0004	Payroll Expense, Payroll Taxes and Employee Benefits

PARTICIPATION		TESTIMONY
COMPANY	CASE NO.	ISSUES
Empire District Electric Company	ER-2006-0315	Direct - Jurisdictional Allocations Factors, Revenue, Uncollectible Expense, Pensions, Prepaid Pension Asset, Other Post-Employment Benefits  Rebuttal - Updated: Pension Expense, Updated Prepaid Pension Asset, OPEB's Tracker, Minimum Pension Liability
Missouri Gas Energy (Gas)	GR-2004-0209	Direct - Cash Working Capital, Payroll, Payroll Taxes, Incentive Compensation, Bonuses, Materials and Supplies, Customer Deposits and Interest, Customer Advances and Employee Benefits  Surrebuttal - Incentive Compensation
Aquila, Inc. d/b/a Aquila Networks-MPS & L&P (Natural Gas)	GR-2004-0072	Direct - Payroll Expense, Employee Benefits, Payroll Taxes  Rebuttal - Payroll Expense, Incentive Compensation, Employer Health, Dental and Vision Expense
Aquila, Inc. d/b/a Aquila Networks-MPS (Electric)	ER-2004-0034	Direct - Payroll Expense, Employee Benefits, Payroll Taxes  Rebuttal - Payroll Expense, Incentive Compensation, Employer Health, Dental and Vision Expense
Aquila, Inc. d/b/a Aquila Networks-L&P (Electric & Steam)	HR-2004-0024	Direct - Payroll Expense, Employee Benefits, Payroll Taxes
Osage Water Company	ST-2003-0562 WT-2003-0563	Direct - Plant Adjustment, Operating & Maintenance Expense Adjustments
Empire District Electric Company	ER-2002-0424	Direct - Cash Working Capital, Property Tax, Tree Trimming, Injuries and Damages, Outside Services, Misc. Adjustments
Citizens Electric Corporation	ER-2002-0297	Direct - Depreciation Expense, Accumulated Depreciation, Customer Deposits, Material & Supplies, Prepayments, Property Tax, Plant in Service, Customer Advances in Aid of Construction

PARTICIPATION		TESTIMONY
COMPANY	CASE NO.	ISSUES
UtiliCorp United Inc. d/b/a Missouri Public Service	ER-2001-672	Direct - Advertising, Customer Advances, Customer Deposits, Customer Deposit Interest Expense, Dues and Donations, Material and Supply, Prepayments, PSC Assessment, Rate Case Expense

**Informal Water and Sewer Cases**

RDG Sanitation	SA-2010-0096	Certificate Case
Mid Mo Sanitation	SR-2009-0153	Informal General Rate Case
Highway H Utilities, Inc.	SR-2009-0392 and WR-2009-0393	Informal General Rate Case Lead Auditor
Osage Water Company	SR-2009-0149 WR-2009-0152	General Rate Case Lead Auditor
Hickory Hills	SR-2009-0151 WR-2009-0154	General Rate Case Lead Auditor
Missouri Utilities	SR-2009-0153 WR-2009-0150	General Rate Case Lead Auditor
Roy L. Utilities	QS-2008-0001 and QW-2008-0002	General Informal Rate Case Lead Auditor
IH Utilities, Inc.	QW-2007-0003	General Rate Case Lead Auditor
W.P.C. Sewer Company	QS-2007-0005	Rate Case Lead Auditor
West 16 <sup>th</sup> Street Sewer Company, Inc.	QS-2007-0004	Rate Case Lead Auditor

PARTICIPATION		TESTIMONY
COMPANY	CASE NO.	ISSUES
Gladlo Water & Sewer Company, Inc.	QS-2007-0001 and QW-2007-0002	Rate Case Lead Auditor Supervised: Kofi Boateng
Taneycomo Highlands, Inc.	QS-2006-0004	Rate Case Lead Auditor
Empire District Electric	QW-2005-0013	Informal General Rate Case
Cass County Telephone Company	TO-2005-0237	Cash Flow Analysis, LEC Invoices, Bank Reconciliations, Expense Analysis
LTA Water Company	WM-2005-0058	Merger Case with Missouri American Main Issue: Plant Valuation Lead Auditor
Noel Water Company, Inc.	QW-2005-0002	Rate Case Lead Auditor Supervised: Kofi Boateng
Suburban Water and Sewer Company, Inc.	QW-2005-0001	Rate Case Lead Auditor Supervised: Kofi Boateng
Osage Water Company	WC-2003-0134	Customer Refund Review
Noel Water Company, Inc.	QW-2003-0022	Rate Case Lead Auditor Supervised: Trisha Miller
AquaSource	WR-2003-0001 and SR-2003-0002	Plant in Service, Construction Work in Progress, Payroll, Depreciation Expense
Warren County Water and Sewer Company	WC-2002-155	Pump Repair/replacement, Revenue, Salary
Environmental Utilities, LLC	WA-2002-65	Certificate Case
Meadows Water Company	WR-2001-966 and SR-2001-967	Expense Items

**CLAIRE M. EUBANKS, PE**

**PRESENT POSITION:**

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

**EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:**

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

**CASE HISTORY:**

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

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

Case Number	Utility	Type	Issue
EA-2016-0208	Ameren	Rebuttal	Certificate of Convenience and Necessity
ER-2016-0285	KCPL	Cost of Service Report	In-Service, Greenwood Solar
ER-2016-0179	Ameren	Rebuttal	In-Service, Labadie Landfill
EW-2017-0245	Electric	Report	Working Case on Emerging Issues in Utility Regulation
EO-2017-0268	Ameren	Memorandum	RES Compliance Plan & Report
EO-2017-0269	KCPL	Memorandum	RES Compliance Report
EO-2017-0271	KCPL	Memorandum	RES Compliance Plan
GR-2017-0215 & GR-2017-0216	Spire	Rebuttal & Surrebuttal	CHP for Critical Infrastructure
GR-2018-0013	Liberty Utilities (Midstates Natural Gas)	Rebuttal	CHP Outreach Initiative for Critical Infrastructure Resiliency
EO-2018-0287	Ameren	Memorandum	RES Compliance Plan & Report
EO-2018-0288	KCPL	Memorandum	RES Compliance Report
EO-2018-0290	KCPL	Memorandum	RES Compliance Plan
EA-2016-0207	Ameren	Memorandum	Certificate of Convenience and Necessity

## **CARY G. FEATHERSTONE**

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

I graduated from the University of Missouri-Kansas City in December 1978 with a Bachelor of Arts degree in Economics. My course work included study in the field of accounting and auditing.

I am a Utility Regulatory Auditor V, Auditing Department, Commission Staff Division with the Missouri Public Service Commission ("Commission"). I have assisted, conducted, and supervised audits and examinations of the books and records of public utility companies operating within the state of Missouri. I have participated in examinations of electric, industrial steam, natural gas, water, sewer and telecommunication companies. I have been involved in cases concerning proposed rate increases, earnings investigations, complaint cases, and cases relating to mergers and acquisitions and certification cases. Below is a list of rate cases in which I have submitted testimony. In addition, I also identify other cases where I directly supervised and assisted Commission Staff in audits of public utilities, but where I did not testify.

I have acquired knowledge of the ratemaking and regulatory process through my employment with the Commission. I have participated in numerous rate cases, complaint cases, merger cases and certificate cases, and filed testimony on a variety of topics. I have also acquired knowledge of these topics through review of work papers from prior rate cases filed before this Commission relating to this company and its utility operations. I have also been involved in numerous other rate cases and merger cases involving electric, natural gas, steam, water and sewer and telecommunication companies. I have previously examined generation and generation-related topics and capacity planning areas; conducted and participated in several construction audits involving plant and construction records, specifically the costs of construction projects relating to power plants. I have been involved in the fuel and fuel-related areas for power plant production, and purchased power and off-system sales on numerous occasions. I have also worked in the area of utility income taxes, property taxes and gross receipts taxes. In addition, I have been the project coordinator, provided management oversight and involved in negotiations of many rate and merger cases throughout my employment with the Commission.

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2018	WM-2018-0104	Missouri-American Water Company and Spokane Highlands Water Company for MAWC to Acquire Certain Water Assets of Spokane Highlands  (water sale of assets case)	<b>Staff Recommendation Memorandum- Rate Base Valuation</b>	Stipulated
2017	GR-2017-0216	Missouri Gas Energy division of Laclede Gas Company  (natural gas rate increase)	<b>Direct- Plant in Service and Accumulated Depreciation Reserve and Depreciation Expense</b>	Contested
2017	GR-2017-0215	Laclede Gas Company  (natural gas rate increase)	<b>Direct- Plant in Service and Accumulated Depreciation Reserve and Depreciation Expense</b>	Contested
2017	EO-2016-0124	Kansas City Power & Light Company  (Commission Ordered Review)	Management Audit Report on Merger/ Acquisition Costs & Savings and Administrative & General Cost Comparisons	Completed- Filed with the Commission
2016	ER-2016-0285	Kansas City Power & Light Company  (electric rate increase)	<b>Supervised Case Direct- Plant-in-Service and Accumulated Depreciation Reserve and Depreciation Expense; Additional Amortizations Regulatory Plan; Jurisdictional Allocations; Emission Allowances</b>	Contested

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2016	ER-2016-0156	KCP&L Greater Missouri Operations Company  (electric rate increase)	<b>Supervised Case</b> <b>Direct-</b> Plant-in-Service and Accumulated Depreciation Reserve and Depreciation Expense; Jurisdictional Allocations; Emission Allowances; Resource Planning & Crossroads Energy Center --Transmission Costs <b>Rebuttal-</b> Rate Increases and Crossroads Energy Center <b>Surrebuttal-</b> Crossroads Energy Center and Resource Planning	Stipulated
2015	ER-2014-0370  Coordinated	Kansas City Power & Light Company  (electric rate increase)	<b>Supervised Case</b> <b>Direct-</b> sponsor Utility Services Cost of Service Report; policy; Additional Amortizations Regulatory Plan; Jurisdictional Allocation Factors; <b>Rebuttal-</b> Collection of Various Amortizations; Regulatory Lag and Earned Returns <b>Surrebuttal-</b> Collection of Various Amortizations; Regulatory Lag and Earned Returns <b>True-up Direct-</b> True-up Revenue Requirement <b>True-up Rebuttal-</b> Capacity Agreements	Contested
2014	SR-2014-0247  Coordinated	Central Rivers Wastewater Utility Inc. (sewer rate increase)	<b>Surrebuttal</b> <b>Testimony/Rebuttal of Supplemental Direct</b>	Stipulated
2014	EU-2015-0094  Coordinated	Kansas City Power & Light Company (electric accounting order request)	Supervised- no testimony filed	Addressed in KCPL's 2015 Rate Case ER-2014-0370

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2014	EU-2014-0255 Coordinated	Kansas City Power & Light Company (electric continuance of construction accounting request)	Supervised- no testimony filed	Stipulated-consolidated with KCPL's 2015 Rate Case ER-2014-0370
2014	HR-2014-0066 Coordinated	Veolia Energy Kansas City Company (former Trigen Kansas City Energy Company) (steam rate increase)	<b>Supervised Case Direct- sponsor Utility Services Cost of Service Report</b>	Stipulated
2014	GR-2014-0007 Coordinated	Missouri Gas Energy division of Laclede Gas Company  (natural gas rate increase)	<b>Supervised Case Direct- sponsor Utility Services Cost of Service Report Supplemental Direct-sponsor true-up revenue requirement Rebuttal Surrebuttal- update true-up revenue requirement</b>	Stipulated
2013 2012	HC-2012-0259 Consolidated with HC-2010-0235 Coordinated	KCP&L Greater Missouri Operations Company  Ag Processing complaint against GMO's Quarterly Cost Adjustment (industrial steam fuel clause)	<b>Additional Surrebuttal Report Rebuttal- Overview; Natural Gas Hedging Costs</b>	Stipulated
2010	HC-2010-0235	Ag Processing complaint against GMO's Quarterly Cost Adjustment (industrial steam fuel clause)	<b>Deposition</b>	Contested
2007 2008	HR-2007-0028, HR-2007-0399 and HR-2008-0340	Aquila, Inc., d/b/a Aquila Networks- L&P (industrial steam fuel clause review)		

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2012	ER-2012-0175  Coordinated	KCPL Greater Missouri Operations Company  (electric rate increase)	<b>Supervised Case</b> <b>Direct-</b> sponsor Utility Services Cost of Service Report; Policy; Plant Valuation; Capacity Planning; Jurisdictional Allocation Factors; <b>Rebuttal-</b> Capacity Planning <b>Surrebuttal-</b> Plant Valuation; Capacity <b>True-up Direct-</b> true-up revenue requirement	Contested
2012	ER-2012-0174  Coordinated	Kansas City Power & Light Company  (electric rate increase)	<b>Supervised Case</b> <b>Direct-</b> sponsor Utility Services Cost of Service Report; Policy; Additional Amortizations Regulatory Plan; Jurisdictional Allocation Factors; Iatan 2 Advanced Coal Credits; Rate Analysis <b>Rebuttal-</b> Iatan 2 Advanced Coal Credits; Interim Energy Charge <b>Surrebuttal-</b> Iatan 2 Advanced Coal Credits; Interim Energy Charge <b>True-up Direct-</b> true-up revenue requirement  <b>Deposition</b>	Contested
2011	SA-2010-0219 and SC-2010-0161 Coordinated	Canyon Treatment Facility LLC  (sewer certificate and complaint case)	Recommendation Memorandum	Stipulated
2011	HR-2011-0241  Coordinated	Veolia Energy Kansas City Company (former Trigen Kansas City Energy Company)  (steam rate increase)	<b>Supervised Case</b> <b>Direct-</b> sponsor Utility Services Cost of Service Report	Stipulated

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2010	ER-2010-0356  Coordinated	KCP&L Greater Missouri Operations Company  (electric rate increase)	<b>Supervised Case</b> <b>Direct-</b> sponsor Utility Services Cost of Service Report; Policy; Plant Valuation; Capacity Planning; Jurisdictional Allocations; <b>Rebuttal-</b> Capacity Planning <b>Surrebuttal-</b> Plant Valuation; Capacity <b>True-up Direct</b> <b>True-up Rebuttal</b>	Contested
2010	ER-2010-0355  Coordinated	Kansas City Power & Light Company  (electric rate increase)	<b>Supervised Case</b> <b>Direct-</b> sponsor Utility Services Cost of Service Report; Policy; Additional Amortizations Regulatory Plan; Jurisdictional Allocations Rate Analysis <b>Rebuttal-</b> Jurisdictional Allocation <b>Surrebuttal-</b> <b>True-up Direct</b> <b>True-up Rebuttal</b>	Contested
2010	SR-2010-0110 and WR-2010-0111  Coordinated	Lake Region Water and Sewer Company  (water & sewer rate increase)	<b>Supervised Case</b> <b>Direct-</b> sponsor Utility Services Cost of Service Report <b>Surrebuttal-</b> Availability Fees <b>True-up Direct</b> Reports to Commission	Contested
2009	HR-2009-0092  Coordinated	KCPL Greater Missouri Operations Company (former Aquila, Inc. Missouri electric properties)  (industrial steam rate increase)	<b>Supervised Case</b> <b>Direct-</b> sponsor Utility Services Cost of Service Report; Policy	Stipulated
2009	ER-2009-0090  Coordinated	KCPL Greater Missouri Operations Company (former Aquila, Inc. Missouri electric properties)  (electric rate increase)	<b>Supervised Case</b> <b>Direct-</b> sponsor Utility Services Cost of Service Report; Policy and Jurisdictional Allocations <b>Surrebuttal-</b> Plant Valuation; Capacity Planning	Stipulated

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2009	ER-2009-0089 Coordinated	Kansas City Power & Light Company  (electric rate increase)	<b>Supervised Case</b> <b>Direct-</b> sponsor Utility Services Cost of Service Report; Policy; Additional Amortizations; Jurisdictional Allocations and Iatan 1 Construction <b>Rebuttal-</b> Jurisdictional Allocations <b>Surrebuttal-</b> Jurisdictional Allocations	Stipulated
2008	HR-2008-0300 Coordinated	Trigen Kansas City Energy (steam rate increase)	<b>Supervised Case</b> <b>Direct -</b> sponsor Utility Services portion of the Cost of Service Report, Overview of rate case, Plant Review and Plant Additions, Fuel and Income Taxes	Stipulated
2007	HO-2007-0419 Coordinated	Trigen Kansas City Energy [sale of coal purchase contract]  (steam)	Recommendation Memorandum	Stipulated
2007	ER-2007-0004 Coordinated	Aquila, Inc., d/b/a Aquila Networks- MPS and Aquila Networks- L&P  (electric rate increase)	<b>Supervised Case</b> <b>Direct-</b> Fuel Clause, Fuel, coal contract dispute- CW Mining and Capacity Planning <b>Rebuttal</b> <b>Surrebuttal-</b> Fuel Clause and coal contract dispute- CW Mining	Contested
2006	WR-2006-0425 Coordinated	Algonquin Water Resources  (water & sewer rate increases)	<b>Supervised Case</b> <b>Rebuttal-</b> Unrecorded Plant; Contributions In Aid Of Construction <b>Surrebuttal-</b> Unrecorded Plant; Contributions In Aid Of Construction	Contested

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2006	ER-2006-0314 Coordinated	Kansas City Power & Light Company  (electric rate increase)	<b>Supervised Case</b> <b>Direct-</b> Power plant construction costs- Audits <b>Rebuttal-</b> Jurisdictional Allocations <b>Surrebuttal-</b> Jurisdictional Allocations	Contested
2005	HR-2005-0450 Coordinated	Aquila, Inc., d/b/a Aquila Networks- L&P  (industrial steam rate increase)	<b>Supervised Case</b> <b>Direct</b>	Stipulated
2005	ER-2005-0436 Coordinated	Aquila, Inc., d/b/a Aquila Networks- MPS and Aquila Networks- L&P  (electric rate increase)	<b>Supervised Case</b> <b>Direct-</b> Interim Energy Charge; Fuel; Plant Construction; Plant Commercial In Service; Capacity Planning, Plant Valuation <b>Rebuttal</b> <b>Surrebuttal</b>	Stipulated
2005	EO-2005-0156 Coordinated	Aquila, Inc., d/b/a Aquila Networks- MPS (electric- South Harper Generating Station asset valuation case)	<b>Supervised Case</b> <b>Rebuttal-</b> power plant valuation <b>Surrebuttal-</b> power plant valuation	Stipulated
2005	HC-2005-0331 Coordinated	Trigen Kansas City Energy [Jackson County Complaint relocation of plant for Sprint Arena] (steam complaint case)	<b>Supervised Case</b> Cross examination- relocation of plant assets	Contested
2004	HM-2004-0618 Coordinated	Trigen- Kansas City Energy purchase by Thermal North America (steam - sale of assets)	Supervised Case -Did not file testimony	Stipulated
2003	GR-2004-0072 Coordinated	Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P  (natural gas rate increase)	<b>Supervised Case</b> <b>Direct-</b> acquisition adjustment; merger savings tracking  <b>Rebuttal</b>	Stipulated

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2003	ER-2004-0034 and HR-2004-0024 (Consolidated)  Coordinated	Aquila, Inc., (formerly UtiliCorp United Inc.) d/b/a Aquila Networks-MPS and Aquila Networks-L&P (predecessor company of KCP&L Greater Missouri Operations)  (electric & industrial steam rate increases)	<b>Supervised Case</b> <b>Direct-</b> acquisition adjustment; merger savings tracking <b>Rebuttal</b> <b>Surrebuttal</b> <b>Deposition</b>	Stipulated
2002	ER-2002-424  Coordinated	Empire District Electric Company (electric rate increase)	<b>Direct-</b> fuel-interim energy charge <b>Surrebuttal-</b> fuel-interim energy charge	Stipulated
2001	ER-2001-672 and EC-2002-265  Coordinated	UtiliCorp United Inc./Missouri Public Service Company  (electric rate increase)	<b>Supervised Case</b> <b>Verified Statement-</b> discovery disputes and support for extension of filing date <b>Direct-</b> capacity purchased power agreement- Aries; Plant Commercial In Service- Aries; plant recovery- Greenwood Generating Units; interchange off-system sales levels <b>Rebuttal</b> <b>Surrebuttal</b>	Stipulated
2001	ER-2001-299  Coordinated	Empire District Electric Company (electric rate increase)	<b>Supervised Case</b> <b>Direct-</b> income taxes including deferred income taxes; cost of removal; power plant construction costs- State Line Combined Cycle; fuel-interim energy charge <b>Surrebuttal</b> <b>True-Up Direct</b>	Contested
2000	EM-2000-369  Coordinated	UtiliCorp United Inc. merger with Empire District Electric Company (electric acquisition/ merger case)	<b>Supervised Case</b> <b>Rebuttal-</b> acquisition adjustment; merger costs/savings tracking	Contested (Merger eventually terminated)

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2000	EM-2000-292 Coordinated	UtiliCorp United Inc. merger with St. Joseph Light & Power Company (electric, natural gas and industrial steam acquisition/ merger case)	<b>Supervised Case Rebuttal-</b> acquisition adjustment; merger costs/savings tracking	Contested (Merger closed)
1999	EM-97-515 Coordinated	Kansas City Power & Light Company merger with Western Resources, Inc. (electric acquisition/ merger case)	<b>Supervised Case Rebuttal-</b> acquisition adjustment; merger costs/savings tracking	Stipulated (Merger eventually terminated)
1998	GR-98-140 Coordinated	Missouri Gas Energy Division of Southern Union Company (natural gas rate increase)	<b>Supervised Case Testimony in Support of Stipulation And Agreement</b>	Contested
1997	EM-97-395	UtiliCorp United Inc./Missouri Public Service (electric-application to spin-off generating assets to EWG subsidiary)	<b>Rebuttal-</b> plant assets & purchased power agreements	Withdrawn
1997	ER-97-394 and EC-98-126 Coordinated	UtiliCorp United Inc./Missouri Public Service (electric rate increase and rate complaint case)	<b>Direct-</b> fuel and purchased power; fuel inventories; re-organizational costs <b>Rebuttal Surrebuttal</b>	Contested
1997	EC-97-362 and EO-97-144	UtiliCorp United Inc./Missouri Public Service (electric rate complaint case)	<b>Direct-</b> - fuel and purchased power; fuel inventories <b>Verified Statement</b>	Contested Commission Denied Motion (made part of Case No. ER-97-394)
1997	GA-97-133	Missouri Gas Company (natural gas—certificate case)	<b>Rebuttal-</b> natural gas expansion	Contested
1997	GA-97-132	UtiliCorp United Inc./Missouri Public Service Company (natural gas—certificate case)	<b>Rebuttal-</b> natural gas expansion	Contested
1996	ER-97-82	Empire District Electric Company (electric-- interim rate increase case)	<b>Rebuttal-</b> fuel and purchased power	Contested

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1996	GR-96-285 Coordinated	Missouri Gas Energy Division of Southern Union Company (natural gas rate increase)	<b>Direct-</b> merger savings recovery; property taxes, customer service issues <b>Rebuttal</b> <b>Surrebuttal</b>	Contested
1996	EM-96-149 Coordinated	Union Electric Company merger with CIPSCO Incorporated (electric and natural gas-- acquisition/merger case)	<b>Rebuttal-</b> acquisition adjustment; merger costs/savings	Stipulated
1996	GA-96-130	UtiliCorp United, Inc./Missouri Pipeline Company (natural gas-- certificate case)	<b>Rebuttal-</b> natural gas expansion	Contested
1995	ER-95-279 Coordinated	Empire District Electric Company (electric rate increase)	<b>Supervised Case</b> <b>Direct-</b> fuel & purchased power; fuel prices and fuel inventories	Stipulated
1995	GR-95-160 Coordinated	United Cities Gas Company (natural gas rate increase)	<b>Supervised Case</b> <b>Direct-</b> affiliated transactions; plant in service, accumulated depreciation reserve and depreciation expense	Contested
1994	GA-94-325 Coordinated	UtiliCorp United Inc., expansion of natural gas to City of Rolla, MO (natural gas-- certificate case)	<b>Rebuttal-</b> natural gas expansion	Contested
1994	GM-94-252 Coordinated	UtiliCorp United Inc., acquisition of Missouri Gas Company and Missouri Pipeline Company (natural gas--acquisition case)	<b>Rebuttal-</b> acquisition of assets case	Contested
1994	ER-94-194	Empire District Electric Company (electric rate increase)	Supervised Case -Did not file testimony	Stipulated
1993	GM-94-40	Western Resources, Inc. and Southern Union Company- transfer assets to Southern Union (natural gas-- sale of Missouri property)	<b>Rebuttal-</b> acquisition adjustment; merger costs/savings tracking	Stipulated
1993	TR-93-181	United Telephone Company of Missouri (telephone rate increase)	<b>Direct-</b> directory advertising <b>Surrebuttal</b>	Contested

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1993	TC-93-224 and TO-93-192  Coordinated Directory	Southwestern Bell Telephone Company (telephone-- rate complaint case)	<b>Supervised Directory Advertising Case</b> <b>Direct- directory advertising</b> <b>Rebuttal</b> <b>Surrebuttal</b>	Contested
1991	EM-91-290	UtiliCorp United Inc./ Missouri Public Service and Centel acquisition (electric – acquisition/ merger case)	<b>Recommendation Memorandum</b>	Stipulated
1991	GO-91-359  Coordinated	UtiliCorp United Inc., Missouri Public Service Division (natural gas-- accounting authority order)	<b>Recommendation Memorandum- Service Line Replacement Program cost deferral recovery</b>	Stipulated
1991	EO-91-358 and EO-91-360  Coordinated	UtiliCorp United Inc., Missouri Public Service Division (electric-- accounting authority orders—purchased power agreements costs)	<b>Rebuttal- plant construction cost deferral recovery; purchased power cost deferral recovery</b>	Contested
1991	EM-91-290	UtiliCorp United to acquire Colorado Transfer Company – West Plains from Contel	<b>Recommendation Memorandum</b>	Stipulated
1991	EM-91-213	Kansas Power & Light - Gas Service Division- merger of Kansas Gas & Electric (natural gas-- acquisition/merger case)	<b>Rebuttal- acquisition adjustment; merger costs/savings tracking</b>	Contested
1990	GR-90-152	Associated Natural Gas Company (natural gas rate increase)	<b>Rebuttal- acquisition adjustment; merger costs/savings</b>	Stipulated
1990	GR-90-198  Coordinated	UtiliCorp United, Inc., Missouri Public Service Division (natural gas rate increase)	<b>Direct- Corporate Costs and Merger and Acquisition Costs</b>	Stipulated

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**SUMMARY OF RATE CASE INVOLVEMENT**

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1990	ER-90-101  Coordinated	UtiliCorp United Inc., Missouri Public Service Division (predecessor company of KCP&L Greater Missouri Operations) (electric rate increase- Sibley Generating Station Life Extension Case)	<b>Supervised Case</b> <b>Direct-</b> Corporate Costs and Merger and Acquisition Costs <b>Surrebuttal</b>	Contested
1990	GR-90-50  Coordinated	Kansas Power & Light - Gas Service Division (predecessor company of Missouri Gas Energy, now part of Laclede Gas Company)  (natural gas rate increase)	<b>Supervised Case</b> <b>Direct-</b> prudence review of natural gas explosions	Stipulated
1989	TR-89-182 and TC-90-75	GTE North, Incorporated (telephone rate increase)	<b>Supervised Case</b> <b>Direct-</b> revenues and directory advertising <b>Rebuttal</b> <b>Surrebuttal</b>	Contested Decided Feb. 9, 1990
1988	TC-89-14  Coordinated Directory	Southwestern Bell Telephone Company (telephone-- rate complaint case)	<b>Supervised Directory</b> <b>Advertising Case</b> <b>Direct-</b> directory Surrebuttal advertising <b>Surrebuttal</b> <b>Deposition</b>	Contested
1988	GR-88-115  Coordinated	St. Joseph Light & Power Company (natural gas rate increase)	Supervised Case-- Did not file testimony Deposition	Stipulated
1988	HR-88-116	St. Joseph Light & Power Company  (industrial steam rate increase)	Supervised Case-- Did not file testimony <b>Deposition</b>	Stipulated
Feb 23, 1987	HO-86-139  Coordinated	Kansas City Power & Light Company (district steam heating-- discontinuance of public utility and rate increase)	<b>Supervised Case</b> <b>Direct-</b> policy testimony on abandonment of steam service and no rate increase recommendation <b>Rebuttal</b> <b>Surrebuttal</b>	Contested
1986	EM-87-26	UtiliCorp United / Missouri to merge into UtiliCorp United Delaware	<b>Recommendation</b> <b>Memorandum</b>	Stipulated

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**SUMMARY OF RATE CASE INVOLVEMENT**

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1986	AO-87-48	Investigation of revenue effects upon Missouri utilities of Tax Reform Act of 1986	Various Earnings Reviews	Stipulated
1986	TR-86-117 Coordinated	United Telephone Company of Missouri (telephone rate increase)	Supervised Case Withdrawn prior to filing	Withdrawn
1986	GR-86-76 Coordinated	KPL-Gas Service Company (predecessor company of Missouri Gas Energy, now part of Laclede Gas Company)  (natural gas rate increase)	Supervised Case Withdrawn prior to filing	Withdrawn
1986	TR-86-55 Coordinated	Continental Telephone Company of Missouri (telephone rate increase)	Supervised Case-- Did not file testimony	Stipulated
1986	TR-86-63 Coordinated	Webster County Telephone Company (telephone rate increase)	Supervised Case-- Did not file testimony	Stipulated
1986	TR-86-14 Coordinated	ALLTEL Missouri, Inc. (telephone rate increase)	Supervised Case—Did not file testimony	Stipulated
July 3, 1985	ER-85-128 and EO-85-185 Coordinated	Kansas City Power & Light Company (electric rate increase- Wolf Creek Nuclear Generating Unit Case)	Supervised and coordinated Wolf Creek Nuclear construction audit Case-- <b>Direct-</b> fuel inventories;	Contested
Feb 14, 1983	EO-84-4	Investigation and Audit of Forecasted Fuel Expense of Kansas City Power & Light Company (electric-- forecasted fuel true-up)	<b>Direct-</b> Fuel expense – true-up of Case No. ER-82-66 forecasted fuel costs	Contested
Sept 23, 1983	TR-83-253	Southwestern Bell Telephone Company (telephone rate increase - ATT Divesture Case)	<b>Direct-</b> revenues and directory advertising	Contested
Feb 11, 1983	ER-83-49	Kansas City Power & Light Company (electric rate increase)	<b>Direct-</b> fuel and purchased power; fuel inventories <b>Rebuttal</b> <b>Surrebuttal</b>	Contested

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
Dec 28, 1982	EO-83-9	Investigation and Audit of Forecasted Fuel Expense of Kansas City Power & Light Company (electric-- forecasted fuel true-up)	<b>Direct-</b> Fuel expense -- true-up of Case No. ER-81-42 forecasted fuel costs	Contested
Aug 27, 1982	TR-82-199	Southwestern Bell Telephone Company (telephone rate increase)	<b>Direct-</b> revenues and directory advertising; income taxes flow-through vs. normalization	Contested
March 26, 1982	ER-82-66 and HR-82-67	Kansas City Power & Light Company (electric and district steam heating rate increase)	<b>Direct-</b> fuel and purchased power; fuel inventories; income taxes, deferred income taxes, deferred investment tax credit <b>Rebuttal</b> <b>Surrebuttal</b>	Contested
Dec 23, 1981	TO-82-3	Southwestern Bell Telephone Company Investigation of Equal Life Group and Remaining Life Depreciation Rates (telephone-- depreciation case)	<b>Direct-</b> plant in service and construction work in progress	Contested
Nov 5, 1981	TR-81-302	United Telephone Company of Missouri (telephone rate increase)	<b>Direct-</b> income taxes, deferred income taxes, deferred investment tax credit, interest sync and construction work in progress	Stipulated
Aug 6, 1981	TR-81-208	Southwestern Bell Telephone Company (telephone rate increase)	<b>Direct-</b> cash working capital; construction work in progress; income taxes-flow-through/normalization <b>Rebuttal</b> <b>Surrebuttal</b>	Contested
March 13, 1981	ER-81-42	Kansas City Power & Light Company (electric rate increase)	<b>Direct-</b> payroll and payroll related benefits; cash working capital <b>Rebuttal</b> <b>Surrebuttal</b> cash working capital	Contested

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
Nov 13, 1980	TR-80-235	United Telephone Company of Missouri (telephone rate increase)	<b>Direct-</b> plant in service and accumulated depreciation reserve and depreciation expense; <b>Rebuttal-</b> construction work in progress	Contested
1980	GR-80-249  Coordinated	Rich Hill-Hume Gas Company  (natural gas rate increase)	No Testimony filed- revenues and rate base	Stipulated
Aug 4, 1980	GR-80-173	The Gas Service Company (predecessor company of Missouri Gas Energy, now part of Laclede Gas Company)  (natural gas rate increase)	<b>Direct-</b> payroll; dues & donations; plant in service and accumulated depreciation reserve and depreciation expense; operation & maintenance expenses; rate case expense  <b>Deposition</b>	Stipulated
March 26, 1980	HR-80-55	St. Joseph Light & Power Company (predecessor company of KCP&L Greater Missouri Operations)  (industrial steam rate increase)	<b>Direct-</b> plant in service and accumulated depreciation reserve and depreciation expense and rate base components	Stipulated
March 26, 1980	OR-80-54	St. Joseph Light & Power Company (transit rate increase)	<b>Direct-</b> plant in service and accumulated depreciation reserve and depreciation expense and rate base components	Stipulated
March 26, 1980	ER-80-53	St. Joseph Light & Power Company (electric rate increase)	<b>Direct-</b> plant in service and accumulated depreciation reserve and depreciation expense and rate base components including cash working capital analysis & fuel analysis	Stipulated

**CARY G. FEATHERSTONE**  
**SUMMARY OF CASE INVOLVEMENT**  
**CASES SUPERVISED AND ASSISTED:**

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Involvement</u>	<u>Case</u>
2018	WM-2018-0023	Liberty Utilities (Missouri Water), LLC -(Water), Liberty Utilities-(Water), Ozark International, Inc.-(Water)	Supervised Case	Stipulated
2017	WR-2017-0343	Gascony Water Company	Supervised Case	Contested-Pending
2017	WR-2017-0139	Stockton Hills Water	Supervised Case	Stipulated
2015	SR-2016-0112	Cannon Homes	Supervised Case	Stipulated
2015	WR-2016-0109 SR-2016-0110	Roy L Utilities	Supervised Case	Stipulated
2014	WR-2015-0104	Spokane Highlands Water	Supervised Case	Stipulated
2014	WR-2015-0020	Gascony Water Company	Supervised Case	withdrawn
2014	SM-2015-0014	Raccoon Creek acquisition of West 16, WPC and Villages  (Sewer acquisition case)	Supervised Case	Stipulated
2013	SA-2014-0005	Central Rivers Wastewater (sewer certificate case)	Supervised Case	Stipulated
2013	SC-2013-0332	West 16 <sup>th</sup> Street (Public Counsel complaint case)	Supervised Case	Stipulated
2013	WR-2013-0326	Woodland Manor (water informal rate increase)	Supervised Case	Stipulated
2013	SR-2013-0053	WPC Sewer	Supervised Case	Stipulated
2013	WM-2013-0329	Bilyean Ridge Water	Supervised Case	Stipulated
2012	WR-2012-0163	Tandy County (water informal rate increase)	Supervised Case  Recommendation Memorandum	Stipulated

**CARY G. FEATHERSTONE**  
**SUMMARY OF CASE INVOLVEMENT**  
**CASES SUPERVISED AND ASSISTED:**

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Involvement</u>	<u>Case</u>
2011	WO-2012-0328	Algonquin Liberty Water purchase of Noel Water	Supervised Case Recommendation Memorandum	Stipulated
2010	SR-2010-0320 Coordinated	Timber Creek Sewer Company	Supervised Case Did Not File Testimony	Contested
2010	WR-2010-0202	Stockton Water Company	Recommendation Memorandum	Stipulated
2010	EO-2010-0211	KCP&L Greater Missouri Operations---- Liberty service center sale	Recommendation Memorandum	Stipulated
2009	EO-2010-0060	KCP&L Greater Missouri Operations----- Blue Springs service center sale	Recommendation Memorandum	Withdrawn
2009	WR-2010-0139 SR-2010-0140	Valley Woods Water Company	Recommendation Memorandum	Stipulated
2008	QW-2008-0003	Spokane Highlands Water Company (water- informal rate increase)	Recommendation Memorandum	Stipulated
2007	SR-2008-0080 QS-2007-0008	Timber Creek (sewer- informal rate increase)	Recommendation Memorandum	Stipulated
2006	WR-2006-0250 Coordinated	Hickory Hills Water (water- informal rate increase)	Supervised Case - Did Not File Testimony	Contested
2006	HA-2006-0294 Coordinated	Trigen Kansas City Energy (steam- expansion of service area)	Recommendation Memorandum and Testimony	Contested
2005	WO-2005-0206 Coordinated	Silverleaf sale to Algonquin (water & sewer- sale of assets)	Supervised Case - Did not file testimony	Stipulated

**CARY G. FEATHERSTONE**  
**SUMMARY OF CASE INVOLVEMENT**  
**CASES SUPERVISED AND ASSISTED:**

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Involvement</u>	<u>Case</u>
2005	GM-2005-0136  Coordinated	Partnership interest of DTE Enterprises, Inc. and DTE Ozark, Inc in Southern Gas Company purchase by Sendero SMGC LP (natural gas -- sale of assets)	Recommendation Memorandum	Stipulated
2003	QW-2003-016 QS-2003-015	Tandy County (water & sewer informal rate increase)	Recommendation Memorandum	Stipulated

Scott J. Glasgow

Educational and Employment Background and Credentials

I am a Utility Management Analyst III in the Customer Experience Department. I have been employed by the Commission since 2010 and worked in several areas including Consumer Services, Telephone, Electrical and Management Services. In my previous experience, I worked five years as a Customer Service Manager for Charter Communications with responsibilities managing multiple areas of the Company's Call Center. Prior to Charter Communications I worked as a Team Manager for Southwestern Bell, d/b/a AT&T. Prior to the AT&T position, I worked as a Site Director for a telemarketing call center, managing all aspects of the center's day-to-day operations. In 1995, I graduated from the University of Missouri-St. Louis with a Bachelor of General Studies.

As an analyst for the Commission, I have participated in and conducted customer service and business office operations reviews. I have researched and managed a number of formal customer complaints. I have prepared and reviewed audit and investigative reports at the Commission. I have participated in water and sewer case staff recommendations and reviewed tariffs. I have previously provided testimony before the Commission. I have performed Case Management duties and I am currently the Co-Case Manager in these two cases.

The following is a listing of cases before the Commission in which I provided testimony, Staff recommendation or significant analysis:

<b>Date Filed in EFIS</b>	<b>Case Number</b>	<b>Company Name – Type of Case</b>	<b>Contribution</b>
6/27/2014	EC-2014-0334	Empire District Electric Company – Complaint	Staff Recommendation
1/29/2015	EC-2015-0093	KCP&L Greater Missouri Operations	Staff Recommendation

continued, Scott J. Glasgow

<b>Date Filed in EFIS</b>	<b>Case Number</b>	<b>Company Name – Type of Case</b>	<b>Contribution</b>
9/5/2017	SA-2018-0019	Missouri-American Water	Staff Recommendation
11/9/2017	SA-2018-0068	Missouri-American Water	Staff Recommendation
1/29/2016	EC-2015-0309	KCPL and KCP&L -GMO	Surrebuttal
5/6/2016	WR-2016-0109 and SR-2016-0110	Roy-L Utilities	Disposition
7/5/2017	WR-2017-0110 and SR-2017-0109	Terre Du lac Utilities	Stipulation and Agreement
3/13/2017	WA-2017-0181 And SA-2017-0182	Missouri-American Water	Staff Recommendation
12/28/2017	WC-2018-0124	Missouri-American Water	Staff Recommendation
2/22/2016	WM-2016-0169	Missouri-American Water / Woodland Manor	Staff Recommendation
1/22/2018	WM-2018-0104	Missouri-American Water / Spokane Highlands	Staff Recommendation
3/31/2017	WO-2017-0012	Missouri-American Water	Staff Memorandum
3/17/2017	WO-2017-0191	Missouri-American Water / Audrain Public Water District No. 1	Staff Recommendation
11/30/2017	EO-2015-0055	Ameren Missouri / Flex Pay	Case Coordinator
5/17/2018	GC-2018-0159	Spire Missouri	Staff Report
4/18/2013	TC-2012-0394	CenturyLink (Embarq Missouri)	Staff Memorandum
12/31/2015	WC-2016-0113	Missouri-American Water	Staff Memorandum

**Contessa J. King**  
**Customer Experience Department**  
**Commission Staff Division**

**Professional Experience:**

*Utility Regulatory Manager, Staff Division (November 2017-current)*  
*Outreach and Diversity Officer, Administration (2015-2017)*  
*Consumer Outreach Coordinator, Administration (2013-2015)*  
*Utility Policy Analyst I, Operations (2012-2013)*  
*Consumer Services Coordinator-Assistant Manager, Administration & Staff Counsel (2007-2012)*  
*Consumer Services Specialist II, Administration (2005-2007)*  
*Senior Office Support Assistant, Adjudication (2002-2005)*

*Secretary of State's Office, Corporations Unit (2000-2002)*  
*KMIZ TV-FOX 11, Benedek Broadcasting Company (1994-2000)*

I graduated from the University of Missouri-Columbia with a Bachelor of General Studies (a multidisciplinary degree) areas of study: Communications, Mass Communications and Humanities. In October 2011, I attended the Center for Public Utilities regulatory training at New Mexico State University.

Participant in the first, second, and fourth partnership exchange between the Commission and the National Energy Regulatory Agency of Moldova (ANRE), traveled to Chisinau, Moldova June 2010. Contributions include a two-part presentation on consumer affairs, trained ANRE delegates, assisted with the re-engineering of EFIS software capability, developed a new workflow procedure for ANRE's petitions/complaints process and assisted with partnership coordination efforts. Partnership supported by National Association of Regulatory Utility Commissioners (NARUC) and the United States Agency for International Development (USAID).

Selected to participate in a partnership exchange between NARUC and the Nigerian Electric Regulatory Commission (NERC); traveled to Abuja, Nigeria October 2012 (partnership exchange supported by USAID). Invited to participate in a partnership exchange between NARUC and the Kenya Energy Regulatory Commission (ERC); traveled to Nairobi, Kenya May 2016 (partnership exchange supported by USAID and Power Africa).

**Case Participation:**

The following is a listing of cases before the Commission in which I provided testimony, Staff recommendation or significant analysis:

<b>Date Filed in EFIS</b>	<b>Case Number</b>	<b>Company Name – Type of Case</b>	<b>Contribution</b>
6/14/2017	AW-2017-0336	General Review of Commission Rules	Analysis
2/9/2011	AW-2011-0252	Working File to Consider Changes to Chapter 13 Service and Billing Practice Rules	Analysis

<b>Date Filed in EFIS</b>	<b>Case Number</b>	<b>Company Name – Type of Case</b>	<b>Contribution</b>
8/29/2012	AX-2013-0091	Proposed Rulemaking to Amend 4 CSR 240-13 Service and Billing Practices for Residential Customers	Analysis
8/20/2009	AX-2010-0061	Public Counsel's Petition for Promulgation of Rules Relating to Billing and Payment Standards for Residential Customers	Analysis
11/12/2012	CA-2013-0271	New Horizons Communications Corp. - Application for Certificate	Staff Recommendation
5/9/2013	CA-2013-0492	Giant Communications, Inc. - Application for Certificate	Staff Recommendation
6/28/2013	CA-2013-0548	FidelityLink, LLC - Application for Certificate	Staff Recommendation
7/30/2013	CO-2014-0025	Metropolitan Telecommunications of Missouri, Inc. – Application to Expand Certificate of Basic Local Service Authority	Staff Recommendation
10/31/2017	EC-2018-0113	Anthony R. Granillo v. Ameren Missouri - Complaint Case	Analysis
8/25/2014	EO-2015-0055	Ameren Missouri's 2nd Filing to Implement Regulatory Changes in Furtherance of Energy Efficiency as Allowed by MEEIA - Flex Pay Application Filed 11/30/2017	Analysis
12/1/2011	ER-2012-0174	Kansas City Power & Light Company - General Rate Case	Direct, Rebuttal, Surrebuttal
12/1/2011	ER-2012-0175	KCP&L Greater Missouri Operations Company - General Rate Case	Direct, Rebuttal, Surrebuttal
8/6/2012	EW-2013-0045 GW-2013-0046 WW-2013-0047	Working Case (Consolidated) to Consider the Establishment of a Low-Income Customer Class or Other Means to Help Make Utility Services Affordable	Analysis
2/2/2006	GC-2006-0318	Staff v. Laclede Gas Company - Complaint Case	Analysis
12/6/2017	GC-2018-0159	Lisa Lambert v. Spire - Complaint Case	Analysis
1/17/2018	GO-2018-0195	Investigation into the Interruption Of Summit's Gas Deliveries in the Lebanon Missouri Region	Analysis
3/16/2018	GO-2018-0251	Investigation of Customer Service Issues at Spire Missouri, Inc.	Lead Staff
7/14/2017	GR-2018-0013	Liberty Utilities (Midstates Natural Gas) – General Rate Case	Analysis
1/24/2013	TA-2013-0363	Matrix Telecom, Inc. d/b/a VarTec Telecom – Application for Certificate	Staff Recommendation

<b>Date Filed in EFIS</b>	<b>Case Number</b>	<b>Company Name – Type of Case</b>	<b>Contribution</b>
1/24/2013	TA-2013-0364	Matrix Telecom, Inc. d/b/a Excel Telecommunications – Application for Certificate	Staff Recommendation
4/23/2013	TA-2013-0464	TNCI Operating Company LLC – Application for Certificate	Staff Recommendation
9/24/2013	TA-2014-0083	Angel Americas LLC – Application for Certificate	Staff Recommendation
11/15/2012	TD-2013-0275	360networks (USA), Inc. - Cancellation of Certificate of Service Authority	Staff Recommendation
11/15/2012	TD-2013-0276	AboveNet Communications, Inc. - Cancellation of Certificate of Service Authority	Staff Recommendation
3/3/2006	WC-2006-0345	Dione C. Joyner v. Missouri-American Water Company - Complaint Case	Staff Recommendation
12/15/2017	WR-2018-0170 SR-2018-0171	Liberty Utilities (Missouri Water) - Small Utility Rate Case	Analysis

**Sarah L. K. Lange**

I received my J.D. from the University of Missouri, Columbia, in 2007, and am licensed to practice law in the State of Missouri. I received my B.S. in Historic Preservation from Southeast Missouri State University, and took courses in architecture at Drury University. Since beginning my employment with the MoPSC I have taken courses in economics through Columbia College and courses in energy transmission through Bismarck State College, and have attended various trainings and seminars.

I began my employment with the Commission in May 2006 as an intern in what was then known as the General Counsel's Office. I was hired as a Legal Counsel in September 2007, and was promoted to Associate Counsel in 2009, and Senior Counsel in 2011. During that time my duties consisted of leading major rate case litigation and settlement, and presenting Staff's position to the Commission, and providing legal advice and assistance primarily in the areas of depreciation, cost of service, class cost of service, rate design, tariff issues, resource planning, accounting authority orders, construction audits, rulemakings and workshops, fuel adjustment clauses, document management and retention, and customer complaints.

In July 2013 I was hired as a Regulatory Economist III in what is now known as the Tariff and Rate Design Department. In this position my duties include providing analysis and recommendations in the areas of RTO and ISO transmission, rate design, class cost of service, tariff compliance and design, and regulatory adjustment mechanisms and tariff design. I also continue to provide legal advice and assistance regarding generating station and environmental control construction audits and electric utility regulatory depreciation. I have also participated before the Commission under the name Sarah L. Kliethermes.

**Testimony and Staff Memoranda**

**Company**

**Case No.**

Union Electric Company d/b/a Ameren Missouri

ET-2018-0132

In the Matter of the Application of Union Electric Company d/b/a Ameren Missouri for Approval of Efficient Electrification Program

<u>Company</u>	<u>Case No.</u>
Laclede Gas Company	GR-2017-0215
Laclede Gas Company d/b/a Missouri Gas Energy In the Matter of Laclede Gas Company's Request to Increase Its Revenue for Gas Service, In the Matter of Laclede Gas Company d/b/a Missouri Gas Energy's Request to Increase Its Revenue for Gas Service.	GR-2017-0216
Kansas City Power & Light Company In the Matter of Kansas City Power & Light Company's Demand Side Investment Rider Rate Adjustment And True-Up Required by 4 CSR 240-3.163(8)	ER-2017-0316
Kansas City Power & Light Company In the Matter of Kansas City Power & Light Company's Demand Side Investment Rider Rate Adjustment And True-Up Required by 4 CSR 240-3.163(8)	ER-2017-0167
Grain Belt Express Clean Line, LLC In the Matter of the Application of Grain Belt Express Clean Line LLC for a Certificate of Convenience and Necessity Authorizing It to Construct, Own, Operate, Control, Manage, and Maintain a High Voltage, Direct Current Transmission Line and an Associated Converter Station Providing an Interconnection on the Maywood - Montgomery 345 kV Transmission Line	EA-2016-0358
KCP&L Great Missouri Operations Company In the Matter of KCP&L Greater Missouri Operations Company's Annual RESRAM Tariff Filing	ET-2017-0097
Kansas City Power & Light Company In the Matter of Kansas City Power & Light Company's Demand Side Investment Rider Rate Adjustment And True-Up Required by 4 CSR 240-3.163(8)	ER-2016-0325
Kansas City Power & Light Company In the Matter of Kansas City Power & Light Company's Request for Authority to Implement A General Rate Increase for Electric Service	ER-2016-0285
Union Electric Company d/b/a Ameren Missouri In the Matter of Union Electric Company d/b/a Ameren Missouri for Permission and Approval and a Certificate of Public Convenience and Necessity Authorizing it to Offer a Pilot Subscriber Solar Program and File Associated Tariff	EA-2016-0207
Union Electric Company d/b/a Ameren Missouri In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariff to Increase Its Revenues for Electric Service	ER-2016-0179

<u>Company</u>	<u>Case No.</u>
KCP&L Great Missouri Operations Company In the Matter of KCP&L Greater Missouri Operations Company's Request for Authority to Implement a General Rate Increase for Electric Service	ER-2016-0156
Empire District Electric Company In the Matter of The Empire District Electric Company's Request for Authority to Implement a General Rate Increase for Electric Service	ER-2016-0023
Ameren Transmission Company of Illinois In the Matter of the Application of Ameren Transmission Company of Illinois for Other Relief or, in the Alternative, a Certificate of Public Convenience and Necessity Authorizing it to Construct, Install, Own, Operate, Maintain and Otherwise Control and Manage a 345,000-volt Electric Transmission Line from Palmyra, Missouri to the Iowa Border and an Associated Substation Near Kirksville, Missouri	EA-2015-0146
Ameren Transmission Company of Illinois In the Matter of the Application of Ameren Transmission Company of Illinois for Other Relief or, in the Alternative, a Certificate of Public Convenience and Necessity Authorizing it to Construct, Install, Own, Operate, Maintain and Otherwise Control and Manage a 345,000-volt Electric Transmission Line in Marion County, Missouri and an Associated Switching Station Near Palmyra, Missouri	EA-2015-0145
Union Electric Company d/b/a Ameren Missouri In the Matter of Union Electric Company d/b/a Ameren Missouri's 2nd Filing to Implement Regulatory Changes in Furtherance of Energy Efficiency as Allowed by MEEIA	EO-2015-0055
Empire District Electric Company In the Matter of The Empire District Electric Company for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Company's Missouri Service Area	ER-2014-0351
Kansas City Power & Light Company In the Matter of Kansas City Power & Light Company's Request for Authority to Implement a General Rate Increase for Electric Service	ER-2014-0370
Union Electric Company d/b/a Ameren Missouri City of O'Fallon, Missouri, and City of Ballwin, Missouri, Complainants v. Union Electric Company d/b/a Ameren Missouri, Respondent	EC-2014-0316
Union Electric Company d/b/a Ameren Missouri In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariff to Increase Its Revenues for Electric Service	ER-2014-0258

<u>Company</u>	<u>Case No.</u>
Union Electric Company d/b/a Ameren Missouri Noranda Aluminum, Inc., et al., Complainants, v. Union Electric Company d/b/a Ameren Missouri, Respondent	EC-2014-0224
Grain Belt Express Clean Line, LLC In the Matter of the Application of Grain Belt Express Clean Line LLC for a Certificate of Convenience and Necessity Authorizing It to Construct, Own, Operate, Control, Manage, and Maintain a High Voltage, Direct Current Transmission Line and an Associated Converter Station Providing an Interconnection on the Maywood - Montgomery 345 kV Transmission Line	EA-2014-0207
KCP&L Great Missouri Operations Company In the Matter of KCP&L Greater Missouri Operations Company's Application for Authority to Establish a Renewable Energy Standard Rate Adjustment Mechanism	EO-2014-0151
Kansas City Power & Light Company In the Matter of Kansas City Power & Light Company's Filing for Approval of Demand- Side Programs and for Authority to Establish A Demand-Side Programs Investment Mechanism	EO-2014-0095
Veolia Energy Kansas City, Inc. In the Matter of Veolia Energy Kansas City, Inc. for Authority to File Tariffs to Increase Rates	HR-2014-0066

### **Presentations**

*Support for Low Income and Income Eligible Customers, Cost-Reflective Tariff Training, in  
cooperation with U.S.A.I.D. and NARUC, Addis Ababa, Ethiopia (February 23 - 26, 2016)*

*Fundamentals of Ratemaking at the MoPSC (October 8, 2014)*

*Ratemaking Basics (Sept. 14, 2012)*

Participant in Missouri's Comprehensive Statewide Energy Plan working group on Energy  
Pricing and Rate Setting Processes.

**SHAWN E. LANGE**

**PRESENT POSITION:**

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

**EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:**

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

**TESTIMONY FILED:**

<b>Case Number</b>	<b>Utility</b>	<b>Testimony</b>	<b>Issue</b>
ER-2005-0436	Aquila Inc.	Direct	Weather Normalization
		Rebuttal	Weather Normalization
		Surrebuttal	Weather Normalization
ER-2006-0314	Kansas City Power & Light Company	Direct	Weather Normalization
		Rebuttal	Weather Normalization
ER-2006-0315	Empire District Electric Company	Direct	Weather Normalization
		Surrebuttal	Weather Normalization
ER-2007-0002	Union Electric Company d/b/a AmerenUE	Direct	Weather Normalization
ER-2007-0004	Aquila Inc.	Direct	Weather Normalization
ER-2007-0291	Kansas City Power & Light Company	Staff Report	Weather Normalization
		Rebuttal	Weather Normalization
ER-2008-0093	Empire District Electric Company	Staff Report	Weather Normalization
ER-2008-0318	Union Electric Company d/b/a AmerenUE	Staff Report	Weather Normalization
ER-2009-0089	Kansas City Power & Light Company	Staff Report	Net System Input

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

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

**CATHERINE F. LUCIA, MBA, CGFM, CICA**

**CURRENT POSITION:**

I am a Utility Regulatory Auditor IV in the Energy Resources Department of the Commission Staff Division of the Missouri Public Service Commission.

**PREVIOUS WORK EXPERIENCE:**

Positions held with the State of Missouri:

Fiscal Analyst: Joint Committee on Legislative Research – Oversight Division  
Fiscal and Administrative Manager: Department of Corrections – Internal Audit  
Senior Auditor: Department of Natural Resources - Internal Audit  
Accounting Specialist II: Department of Natural Resources – Solid Waste Management Program  
Accountant II: Missouri Lottery – Game Accounting

I also have experience as a General Ledger Manager for Midwest Block and Brick, Inc., Student Assistant in the Office of Fiscal Affairs at Lincoln University, Cooperative Extension. Prior to my position as a stay-at-home mother, I was employed as a Staff Accountant for two different Public Accounting Firms with oversight responsibility for the accounting/financial records of approximately 25+ individual clients.

**EDUCATION:**

Master of Business Administration – William Woods University  
Bachelor of Business Administration with an emphasis in Accounting – Siena College

**CERTIFICATIONS:**

Certified Government Financial Manager – Association of Government Accountants  
Certified Internal Controls Auditor – Institute for Internal Controls

**CASE HISTORY:**

Case Number	Utility	Type
ER-2018-0145	KCPL	General Rate Case - FAC
EO-2018-0244	Empire	FAC Prudence Review
EO-2018-0155	Ameren	MEEIA Prudence Review
EO-2018-0067	Ameren	FAC Prudence Review
ER-2018-0255	Ameren	FAC

*continued, Catherine F. Lucia*

<b>Case Number</b>	<b>Utility</b>	<b>Type</b>
ER-2018-0256	Ameren	True-Up
ER-2018-0142	Ameren	FAC
ER-2018-0143	Ameren	True-Up
ER-2018-0208	KCPL	FAC
ER-2018-0207	KCPL	True-Up
ER-2018-0270	Empire	FAC
EO-2018-0271	Empire	True-Up
ER-2018-0086	Empire	FAC
EO-2018-0087	Empire	True-Up
ER-2018-0180	GMO	FAC
ER-2018-0181	GMO	True-Up

## Credentials and Background of

### J Luebbert

I have a Bachelor of Science degree in Biological Engineering from the University of Missouri. My work experience prior to working for the commission includes three years of regulatory work as an Environmental Engineer II for the Air Pollution Control Program of the Missouri Department of Natural Resources.

I am currently employed as a Utility Engineering Specialist III in the Energy Resources Department of the Commission Staff Division of the Missouri Public Service Commission. I have been employed at the Missouri Public Service Commission since March 2016 and am responsible for preparing staff recommendations regarding electric utility resource planning, demand-side management programs, and fuel adjustment clauses.

Case Number	Company	Issues
EO-2015-0055	Ameren Missouri	Evaluation, Measurement, and Verification
EO-2016-0223	Empire District Electric	Supply-Side Resource Analysis, Transmission and Distribution Analysis, Demand-Side Resource Analysis, Integrated Resource Analysis
EO-2016-0228	Ameren Missouri	Utilization of Generation Capacity, Plant Outages, and Demand Response Program
ER-2016-0179	Ameren Missouri	Heat Rate Testing
ER-2016-0285	Kansas City Power & Light Company	Heat Rate Testing
EO-2017-0065	Empire District Electric	Utilization of Generation Capacity and Station Outages
EO-2017-0231	Kansas City Power & Light Company	Utilization of Generation Capacity, Heat Rates, and Plant Outages
EO-2017-0232	KCP&L Greater Missouri Operations Company	Utilization of Generation Capacity, Heat Rates, and Plant Outages
EO-2018-0038	Ameren Missouri	Supply-Side Resource Analysis, Transmission and Distribution Analysis, Demand-Side Resource Analysis, Integrated Resource Analysis

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

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

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

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

<b>Date Filed</b>	<b>Case/Tracking Number</b>	<b>Company Name - Issue</b>
6/19/2018-Direct	ER-2018-0145	Kansas City Power & Light Company (Electric Rate Case) - Pending
6/19/2018-Direct	ER-2018-0146	KCP&L Greater Missouri Operations Company (Electric Rate Case)
9/08/2017-Direct 10/17/2017-Rebuttal 11/21/2017-Surrebuttal 11/28/2017-True-Up Direct	GR-2017-0215 and GR-2017-0216-Contested	Laclede Gas and Missouri Gas Energy (Gas Rate Case)

Date Filed	Case/Tracking Number	Company Name - Issue
11/30/2016-Direct 12/30/2016-Rebuttal 1/27/2017-Surrebuttal 3/01/2017-True-Up Direct 3/10/2017-True-Up Rebuttal	ER-2016-0285-Contested	Kansas City Power & Light Company (Electric Rate Case)
7/15/2016-Direct 8/15/2016-Rebuttal 9/02/2016-Surrebuttal	ER-2016-0156-Stipulated	KCP&L Greater Missouri Operations Company (Electric Rate Case)
2/09/2016-Deposition	EA-2015-0256-Contested	KCP&L Greater Missouri Operations Company (Solar CCN)
12/29/2015 Staff Memorandum	WO-2016-0098	Missouri American Water Company - Infrastructure Service Replacement Surcharge (ISRS)
4/02/2015-Direct 5/07/2015-Rebuttal 6/05/2015-Surrebuttal 7/15/2015-True Up Rebuttal	ER-2014-0370-Contested	Kansas City Power & Light Company (Electric Rate Case)
5/01/2014-Direct	HR-2014-0066-Stipulated	Veolia Energy Kansas City, Inc. (Steam Rate Case)
1/23/2014-Direct 4/01/2014-Surrebuttal	GR-2014-0007-Stipulated	Missouri Gas Energy Company (Gas Rate Case)
4/09/2013 Staff Memorandum	GO-2013-0391	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)
2/01/13 Staff Memorandum	WM-2013-0329	Bilyeu Ridge Water Company, LLC (Water Sale Case)
8/09/2012-Direct 9/12/12-Rebuttal 10/10/12-Surrebuttal	ER-2012-0175-Contested	KCP&L Greater Missouri Operations Company (Electric Rate Case)
8/02/2012-Direct 9/05/2012-Rebuttal 10/08/2012-Surrebuttal	ER-2012-0174-Contested	Kansas City Power & Light Company (Electric Rate Case)

Date Filed	Case/Tracking Number	Company Name - Issue
4/20/2012 Staff Memorandum	WM-2012-0288	Valley Woods Water Company, Inc. (Water Sale Case)
1/06/2012 Staff Memorandum	GO-2012-0144	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)
8/08/2011-Direct	HR-2011-0241-Stipulated	Veolia Energy Kansas City, Inc. (Steam Rate Case)
11/17/2010-Direct 12/15/2010-Rebuttal 1/05/2011-Surrebuttal	ER-2010-0356-Contested	KCP&L Greater Missouri Operations Company (Electric Rate Case)
11/10/2010-Direct 12/08/2010-Rebuttal 1/05/2011-Surrebuttal	ER-2010-0355-Contested	Kansas City Power & Light Company (Electric Rate Case)
12/22/2011 Staff Memorandum	SA-2010-0219	Canyon Treatment Facility, LLC (Certificate Case)
6/07/2010 Staff Memorandum	WR-2010-0202	Stockton Water Company (Water Rate Case)
4/02/2010 Staff Memorandum	SR-2010-0140	Valley Woods Water Company (Water Rate Case)
4/02/2010 Staff Memorandum	WR-2010-0139	Valley Woods Water Company (Sewer Rate Case)
1/14/2010-Direct	SR-2010-0110	Lake Region Water and Sewer (Sewer Rate Case)
1/14/2010-Direct	WR-2010-0111	Lake Region Water and Sewer (Water Rate Case)
8/12/2009-Direct	GR-2009-0355-Stipulated	Missouri Gas Energy (Gas Rate Case)
2/13/2009-Direct 3/13/2009-Rebuttal 4/09/2009-Surrebuttal	ER-2009-0090-Global Settlement	KCP&L Greater Missouri Operations Company (Electric Rate Case)

Date Filed	Case/Tracking Number	Company Name - Issue
2/13/2009-Direct 3/13/2009-Rebuttal 4/09/2009-Surrebuttal	HR-2009-0092-Global Settlement	KCP&L Greater Missouri Operations Company (Steam Rate Case)
2/11/2009-Direct 3/11/2009-Rebuttal 4/07/2009-Surrebuttal	ER-2009-0089-Global Settlement	Kansas City Power & Light Company (Electric Rate Case)
8/01/2008	HR-2008-0300-Stipulated	Trigen Kansas City Energy Corporation (Steam Rate Case)
4/28/2008	QW-2008-0003	Spokane Highlands Water Company (Water Rate Case)
12/17/2007	GO-2008-0113	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)

## Keith Majors

### Educational and Employment Background and Credentials

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

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

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

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

*continued Keith Majors*

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

## **Stephen B. Moilanen, PE**

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

I am currently employed as a Utility Regulatory Engineer for the Missouri Public Service Commission (Commission). I have been employed by the Commission in this position since January 2017.

I am a graduate of Michigan Technological University where I earned the degree of Bachelor of Science in Civil Engineering. I graduated with high honors (Magna Cum Laude). In addition, I am licensed as a Professional Engineer in Missouri.

Prior to working for the Commission, I was employed by Barr Engineering Company between 2011 and 2016 as a Water Resources Specialist. My task work included environmental regulatory reporting, surface water investigations, wastewater treatment design, wastewater treatment operation and maintenance development, construction observation, quality control/assurance coordination, hydraulics/hydrology modeling, drilling, soils testing and investigation, and cost estimating. Prior to 2011, I was also employed by Bechtel Corporation as a Civil Field Intern, the Michigan Department of Transportation as a Mobility Intern, and Soils and Materials Engineers, Inc., as a Construction Materials Technician.

I have also provided testimony in Case Nos. WR-2017-0259, WR-2017-0343, and GR-2018-0013. Other cases I have been assigned to or that I have participated in are listed below.

<b>Case Number</b>	<b>Company</b>
SA-2018-0223	Missouri American Water Company
WA-2018-0222	Missouri American Water Company
SR-2018-0171	Liberty Utilities
WR-2018-0170	Liberty Utilities
ER-2018-0146	KPCL- Greater Missouri Operations
ER-2018-0145	Kansas City Power and Light
WM-2018-0117	Confluence Rivers Utility Operating Company
WM-2018-0116	Confluence Rivers Utility Operating Company
WM-2018-0104	Missouri American Water Company
SA-2018-0068	Missouri American Water Company
EO-2018-0062	Kansas City Power and Light Company
EO-2018-0051	Union Electric Company-Ameren Missouri

*continued, Stephen B. Moilanen, PE*

<b>Case Number</b>	<b>Company</b>
WM-2018-0023	Liberty Utilities LLC
SA-2018-0019	Missouri American Water Company
GR-2018-0013	Liberty Utilities Corporation
WR-2017-0343	Gascony Water Company
WR-2017-0285	Missouri American Water Company
WA-2017-0278	Missouri American Water Company
WR-2017-0259	Indian Hills Utility Operating Company
GR-2017-0216	Missouri Gas Energy
GR-2017-0215	Laclede Gas Company
WR-2017-0206	TUK LLC

## Antonija Nieto

### Educational and Employment Background and Credentials

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

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

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

<b>Case/Tracking Number</b>	<b>Company Name- Type of Case; Issues</b>
ER-2018-0145 ER-2018-0146	<b>Kansas City Power &amp; Light Company and KCP&amp;L Greater Missouri Operations Company</b> Advertising, Bad Debt Expense, Revenues, Customer Advances, Customer Deposits, Customer Growth, Dues and Donations, Material and Supplies, Other Revenues, Prepayments, Forfeited Discounts annualization, Greater Missouri Energy Company EMS Run
GR-2017-0215 GR-2017-0216	<b>Laclede Gas Company and Missouri Gas Energy (Spire Missouri, Inc.)</b> Payroll, Payroll Taxes, Employee Benefits, Non-Labor Maintenance, A&G and O&M Cost Analysis
WR-2017-0139	<b>Stockton Hills Water Company</b> Payroll, Expenses
ER-2016-0285	<b>Kansas City Power &amp; Light Company</b> EMS Run, Insurance expense, Amortization, PSC Assessment, Lease expense

## Education and Background

### Jose R. Perez

I serve Missouri's Public Service Commission as a Regulatory Economist 2 in the Tariff and Rate Design Unit within the Operational Analysis Department. I joined the Public Service Commission in June 2017.

I received my Bachelor of Science Degree in Economics with a minor in Philosophy from Illinois State University in May 2010. I also received a Master of Arts in Economics from Roosevelt University in August 2016. Prior to joining the Missouri Public Service Commission, I worked in higher education administration for Loyola University Chicago and as a graduate assistant at Roosevelt University and Northern Illinois University.

I am currently sponsoring testimony regarding GMO's Large Power Customers in the Staff's Cost of Service Report in the KCPL and GMO case No. ER-2018-0145/6.

## Case Participation

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

<b>Case/Tracking Number</b>	<b>Company Name – Issue</b>
EC-2018-0033	Gehrs, Jr., Complainant vs. The Empire District Electric Company, Respondent
GR-2018-0013	Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities'

**Charles T. Poston, P.E.**

**Current Position**

I am employed as a Utility Regulatory Engineer I in the Engineering Analysis Unit, Operational Analysis Department, Commission Staff Division, of the Missouri Public Service Commission.

**Education and Prior Work Experience**

I received a Bachelor of Science degree in Civil Engineering from the University of Missouri-Columbia in 2006 and a Master of Science degree in Nuclear Engineering from the same institution in 2008.

From May 2008 through August 2013 I was employed by Ameren Missouri as an engineer in the Safety Analysis and Reactor Engineering Departments at the Callaway Energy Center. My duties consisted of post-accident thermo-hydraulic analyses, radiation dose calculations, atmospheric dispersion estimates for radiological and chemical hazards, and root cause determinations following operational faults in mechanical and administrative systems.

From September 2013 to March 2015, I worked as a Utility Engineering Specialist II in the Safety Engineering Unit of the Missouri Public Service Commission. In that capacity I conducted comprehensive gas safety inspections and participated in incident investigations following natural gas explosions.

I have been a licensed professional engineer in the State of Missouri since January 2015.

Charles T. Poston Case History:

<b>Case Number</b>	<b>Utility</b>	<b>Testimony</b>	<b>Issue</b>
GS-2014-0226	Laclede Gas Company	Staff Report	Staff investigation following natural gas explosion
EO-2015-0320	Union Electric Company d/b/a Ameren Missouri	Staff Recommendation	SO <sub>2</sub> and NO <sub>x</sub> emission allowance trading and reporting
ER-2016-0023	Empire District Electric Company	Staff Report	Heat Rate Testing
EC-2016-0230	KCP&L Greater Missouri Operations Company	Staff Report	Consumer Complaint in reference to "Smart Meter" installation
		Staff Investigation	
ER-2016-0156	KCP&L Greater Missouri Operations Company	Staff Report	Variable Fuel Costs, Lake Road Allocations, Heat Rate Testing
		Rebuttal	Lake Road Allocations
		Surrebuttal	Lake Road Allocations
ER-2016-0285	Kansas City Power & Light Company	Staff Report	Variable Fuel Costs
		Rebuttal	
		True-Up Direct	
		True-Up Rebuttal	

## Case Participation

**Brooke Richter**

**Utility Regulatory Auditor**

### Present Position:

I am a Utility Regulatory Auditor in the Energy Resources Department of the Missouri Public Service Commission. I have been employed by the Missouri Public Service Commission since May 2014. I previously was a Utility Regulatory Auditor in the Auditing Unit of the Utility Services Department, and a Utility Management Analyst in the Consumer and Management Analysis Unit.

### Education Background and Work Experience:

I received a Bachelor of Science degree in Accounting from Lincoln University, in Jefferson City, MO in May of 2012. I then continued to further my education and received my Masters of Business Administration with an emphasis in Accounting in December 2013. In earning these degree's I completed numerous core Accounting and Business classes. Prior to joining the Commission, I was employed by the State of Missouri - Department of Natural Resources from June 2013 to May 2014 as an Account Specialist I. My duties entailed: reviewing and monitoring expense account forms to ensure employees followed correct procedures, prepared and set up project and job codes so they could be coded correctly on employee's time sheets, analyzed and prepared necessary cash draws, and also prepared financial information or reports to facilitate budget information and execution.

Company Name	Case Number	Testimony/Issues
The Empire District Electric Company	ER-2014-0351	January 2015 Cost of Service Report- Plant in Service, Depreciation Reserve, Prepayments, Materials and Supplies, Customer Deposits, Customer Deposit Interest, Customer Advances, Amortization of Electric Plant, Amortization of PeopleSoft Intangible Asset, Corporate Franchise Taxes, Depreciation Expense, Amortization Expense, Dues and Donations, EEI Dues, Advertising Expense, Outside Services, and Postage.
Seges Partners Mobile Home Park L.L.C.	SR-2015-0106	January 2015 Staff Report- Rate Base, Revenues, Purchased Sewer Costs, Payroll and Payroll Taxes, Management Fee, Postage, Telephone Expense, Maintenance Expense, Insurance, Outside Services, PSC Assessment, and Rate Case Expense
The Empire District Electric Company	ER-2014-0351	March 2015 Surrebuttal Testimony- Advertising Expense, Customer Advances, and EEI Dues.

continued, Brooke Richter

<b>Company Name</b>	<b>Case Number</b>	<b>Testimony/Issues</b>
Ozark International, Inc.	WR-2015-0192	September 2015 Staff Report- Payroll, Telephone and Cell Phone Expense, Auto Expense, Insurance Expense, Bank Service Charges, Customer Deposits, Customer Deposit Interest, PSC Assessment, Revenues, Miscellaneous Income, Contract Labor, General Maintenance Expense, Electric Expense, Returned Check Fees, Outside Services, Dues and Subscriptions, and Credit Card Fees
Hillcrest Utility Operating Company, Inc.	WR-2016-0064	March 2016 Staff Report- Customer Service and Business Operations Review
Cannon Home Association	SR-2016-0112	April 2016 Staff Report- Customer Service and Business Operations Review
Roy-L Utilities, Inc.	WR-2016-0109	May 2016 Staff Report- Customer Service and Business Operations Review
Raccoon Creek Utility Operating Company, Inc.	SR-2016-0202	August 2016 Staff Report- Customer Service and Business Operations Review
Raccoon Creek Utility Operating Company, Inc.	SR-2016-0202	October 2016 Rebuttal Testimony- Collection of Bad Debt
Kansas City Power and Light Company	EO-2016-0124	January 2017 Management Audit Report- Employee Expense Account Process and Internal Audit Activities
Terre Du Lac Utilities Corporation	WR-2017-0110	April 2017 Staff Report- Customer Service and Business Operations Review
Indian Hills Utility Operating Company, Inc.	WR-2017-0259	July 2017 Staff Report- Customer Service and Business Operations Review
Spire Missouri, Inc.	GR-2017-0215	December 2017 Rebuttal Testimony- Performance Metrics Incentive Proposal
Ameren Missouri	EO-2018-0155	April 2018 Staff Report- First MEEIA Cycle 2 Prudence Review
Liberty Utilities LLC	WR-2018-0170	April 2018 Staff Report- Normalized and Annualized Revenues, Miscellaneous Revenues, Bad Debt Expense, Outside Services/Contract Maintenance, DNR Fees, Meter Reading Expense, Transportation Expense, and Property Taxes

## **Joe Roling**

### **Present Position:**

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

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

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

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

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

- 5/19/16 – Carbon Markets 101 – Keys to Effective Design & Management
- 6/27/16 – Evaluation, Measurement & Verification (EM&V) for Energy Efficiency
- 6/29/16 – Long Term Gas Hedging Why and How
- 7/2/16 – Setting Baselines for Planning & Evaluation of Efficiency Programs EMV
- 8/25/16 - Leveraging Power Markets to Achieve a Reliable, Least-Cost Transition to a Low-Carbon Power System Regulatory Assistance Project
- 9/21/16 – FRI Symposium Attendance - "Managing the Triple Threat to Public Utility Profitability: Safety, Reliability & Affordability."
- 10/13/16 - Gas Efficiency Programs – What does it take to pass cost-effectiveness tests?
- 11/3/16 - More is Less - Environmentally Beneficial Electrification

**Joe Roling**

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

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

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

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

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

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

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

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

11-17-17 MISO 101 Overview for MPSC

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

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

05-02-18 Income Trends of Residential Solar Adopters

**Joe Roling**

**Previous filed Testimony of Joseph P. Roling**

<b>Case No.</b>	<b>Company</b>	<b>Type of Filing</b>	<b>Issue</b>
EC-2018-0066	Ameren Missouri	Tariff Investigation Report	Customer Complaint
EC-2018-0097	Ameren Missouri	Tariff Investigation Report	Customer Complaint
GR-2018-0013	Liberty Utilities	Cost of Service Report	Revenues
GC-2017-0348	Spire Missouri, Inc., d/b/a Spire (Laclede Gas Company and Missouri Gas Energy)	Tariff Investigation Report	Customer Complaint
GR-2017-0215 and GR-2017-0216	Spire Missouri, Inc., d/b/a Spire (Laclede Gas Company and Missouri Gas Energy)	Cost of Service Report	Revenues
ER-2016-0179	Ameren Missouri	Cost of Service / Revenue Requirement Report	Revenues

**Jeffrey Smith**  
**Utility Regulatory Auditor II**

**EDUCATION**

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

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

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

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

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

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

**PROFESSIONAL EXPERIENCE**

Missouri Public Service Commission  
Utility Regulatory Auditor II  
August 2017 -- Present  
Utility Regulatory Auditor I  
August 2016 -- August 2017

**CASE INVOLVEMENT**

MO PSC	Utility	Subject
WF-2017-0110	Terre Du Lac Utilities	Finance Authority
WR-2017-0143	Terre Du Lac Utilities	Cost of Capital
EF-2017-0242	Kansas City Power & Light Company	Finance Authority

CASE INVOLVEMENT

MO PSC	Utility	Subject
GR-2017-0215	Laclede Gas Company	Assisted in Developing Cost of Capital Schedules
GR-2017-0216	Missouri Gas Energy	Assisted in Developing Cost of Capital Schedules
WF-2017-0349	Missouri-American Water Company	Finance Authority
EO-2018-0062	Kansas City Power & Light Company	Triennial Decommissioning Trust Fund Adequacy
WF-2017-0143	Terre Du Lac Utilities	Finance Authority
EF-2018-0114	Kansas City Power & Light Company	Finance Authority
WR-2017-0285	Missouri-American Water Company	Cost of Capital

Michael Jason Taylor

Educational and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor for the Missouri Public Service Commission (Commission). I was employed by the Commission in April 2016. I earned a Bachelor of Science degree; dual majored in Accounting and Finance from Missouri Western State University in May 2007.

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

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

Date Filed	Case/Tracking Number	Company Name - Issues
January 30, 2018	ER-2018-0146	KCP&L Greater Missouri Operations (Rate Case) <ul style="list-style-type: none"><li>• Retirement of Sibley Unit 1</li><li>• Plant in Service and Accumulated Depreciation Reserve</li><li>• Adjustment to remove transmission plant – October 2012 Stipulation and Agreement</li><li>• Customer Information System (CIS)</li><li>• EO-2005-0329 Regulatory Plan Amortizations (Reserve)</li><li>• DSM/EE Deferral (Expense and Rate Base)</li><li>• DSM Advertising</li><li>• Depreciation Expense</li><li>• Debit/Credit Card Acceptance Program</li><li>• Accounts Receivable Bank Fees</li><li>• Lease Expense</li><li>• Amortizations (Ending)</li><li>• Low-Income Weatherization Program (Income Eligible Program)</li><li>• Economic Relief Pilot Program and costs</li><li>• Property Tax Expense</li><li>• Depreciation Clearing</li><li>• Annualize Plant Amortization Expense</li><li>• Amortization of the St. Joseph Ice Storm Liability</li><li>• L&amp;P Revenue Phase in Amortization</li></ul>

Date Filed	Case/Tracking Number	Company Name - Issues
January 30, 2018	ER-2018-0145	Kansas City Power & Light Company (Rate Case) <ul style="list-style-type: none"> <li>• Plant in Service and Accumulated Depreciation Reserve</li> <li>• Customer Information System (CIS)</li> <li>• EO-2005-0329 Regulatory Plan Amortizations (Reserve)</li> <li>• DSM/EE Deferral (Expense and Rate Base)</li> <li>• DSM Advertising</li> <li>• Depreciation Expense</li> <li>• Debit/Credit Card Acceptance Program</li> <li>• Accounts Receivable Bank Fees</li> <li>• Lease Expense</li> <li>• Amortizations (Ending)</li> <li>• Low-Income Weatherization Program (Income Eligible Program)</li> <li>• Economic Relief Pilot Program and costs</li> <li>• Property Tax Expense</li> <li>• Depreciation Clearing</li> <li>• Annualize Plant Amortization Expense</li> <li>• Renewable Energy Standard Amortization</li> <li>• 2011 Missouri River Flood Amortization &amp; Flood Insurance Payouts Oct 2015-Sept 2018</li> </ul>
September 14, 2017	WM-2018-0023	Liberty Utilities (Merger) Midland Water Company, Inc. Valley Woods Utility, LLC <ul style="list-style-type: none"> <li>• Plant in Service</li> <li>• Depreciation Reserve</li> <li>• Rate Base</li> </ul>
June 19, 2017	WR-2017-0343	Gascony Water Company (Rate Case) <ul style="list-style-type: none"> <li>• Rate Case Expense</li> <li>• Rent</li> <li>• Payroll</li> </ul>
April 11, 2017	GR-2017-0215 GR-2017-0216	Laclede Gas Company (Rate Case) Missouri Gas Energy <ul style="list-style-type: none"> <li>• Insurance</li> <li>• PSC Assessment</li> <li>• Injuries and Damages</li> </ul>
November 14, 2016	WR-2017-0139	Stockton Hills Water Company (Rate Case) <ul style="list-style-type: none"> <li>• Revenues</li> </ul>

Date Filed	Case/Tracking Number	Company Name - Issues
July 1, 2016	ER-2016-0285	Kansas City Power & Light Company (Rate Case) <ul style="list-style-type: none"> <li>• Accounts Receivable Bank Fees</li> <li>• Customer Advances</li> <li>• Customer Deposits</li> <li>• Debit/Credit Card Acceptance Program</li> <li>• Dues and Donations</li> <li>• Material and Supplies</li> <li>• Prepayments</li> <li>• Injuries and Damages</li> <li>• Maintenance – Iatan 2 O&amp;M Expenses/Tracker</li> <li>• Maintenance – Wolf Creek Mid-Cycle Outage</li> <li>• Maintenance – Wolf Creek Nuclear Refueling Outage</li> <li>• Maintenance – Meter Replacement O&amp;M</li> <li>• Maintenance – Generation, Transmission, Distribution, Nuclear, Normalization adjustments</li> </ul>
February 23, 2016	ER-2016-0156	KCP&L Greater Missouri Operations (Rate Case) <ul style="list-style-type: none"> <li>• Advertising</li> <li>• Dues &amp; Donations</li> <li>• Leases</li> <li>• Plant Amortizations</li> <li>• PSC Assessment</li> </ul>

## **Credentials and Background of**

### **Seoung Joun Won**

I am currently employed as a Regulatory Economist III in the Tariff/Rate Design Unit of the Operational Analysis Department, Commission Staff Division 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 at 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 at the Commission include managing weather data, calculating normal weather, conducting weather normalization, analyzing revenues and cost of services, developing rate designs, and supporting economic and statistical analysis.

## List of Previous Testimony Filed

Seoung Joun Won

<b>Case/File Number</b>	<b>Company</b>	<b>Issue</b>
ER-2010-0355	Kansas City Power & Light Co.	Weather Variables Revenue
ER-2010-0356	KCP&L Greater Missouri Operations Co.	Weather Variables
GR-2010-0363	Union Electric Co., d/b/a Ameren Missouri	Weather Variables
ER-2011-0028	Union Electric Co., d/b/a Ameren Missouri	Weather Variables Revenue
ER-2011-0004	Empire District Electric Co.	Weather Variables Revenue
HR-2011-0028	Veolia Energy Kansas City, Inc.	Weather Variables
ER-2012-0166	Union Electric Co., d/b/a Ameren Missouri	Weather Variables Revenue
ER-2012-0174	Kansas City Power & Light Co.	Weather Variables Revenue
ER-2012-0175	KCP&L Greater Missouri Operations Co.	Weather Variables
ER-2012-0345	Empire District Electric Co.	Weather Variables Revenue
GR-2013-0171	Laclede Gas Co.	Weather Variables
HR-2014-0066	Veolia Energy Kansas City, Inc.	Weather Variables Weather Normalization
GR-2014-0086	Summit Natural Gas of Missouri, Inc.	Weather Variables

cont'd List of Previous Testimony Filed

**Seoung Joun Won**

<b>Case/File Number</b>	<b>Company</b>	<b>Issue</b>
GR-2014-0152	Liberty Utilities (Midstates Natural Gas) Corp.	Weather Variables
EC-2014-0223	Noranda Aluminum, Inc., et al, Complaint v. Union Electric Co., d/b/a Ameren Missouri	Weather Variables
ER-2014-0258	Union Electric Co., d/b/a Ameren Missouri	Weather & Normalization Net System Input
ER-2014-0351	Empire District Electric Co.	Weather & Normalization Net System Input
ER-2014-0370	Kansas City Power & Light Co	Weather & Normalization Net System Input
ER-2016-0023	Empire District Electric Co.	Weather & Normalization Net System Input
ER-2016-0156	KCP&L Greater Missouri Operations Co.	Weather & Normalization Net System Input
ER-2016-0179	Union Electric Co., d/b/a Ameren Missouri	Weather & Normalization Net System Input
ER-2016-0285	Kansas City Power & Light Co	Weather & Normalization Net System Input
GR-2017-0215	Laclede Gas Co. Spire Missouri, Inc	Weather Variables
GR-2017-0216	Missouri Gas Energy (Laclede) Spire Missouri, Inc	Weather Variables
GR-2018-0013	Liberty Utilities (Midstates Natural Gas) Corp.	Weather Variables

cont'd List of Previous Testimony Filed

**Seoung Joun Won**

**Work Related Publication**

Won, Seoung Joun, X. Henry Wang, and Henry E. Warren. "Climate normals and weather normalization for utility regulation." *Energy Economics* (2016).

## Matthew R. Young

### Educational and Employment Background and Credentials

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

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

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

<b>Case/Tracking Number</b>	<b>Company Name – Type of Case; Issues</b>
ER-2018-0145 ER-2018-0146	<b>Kansas City Power &amp; Light &amp; KCP&amp;L Greater Missouri Operations –</b> Rate Case; Fuel Prices & Inventories, Purchased Power Expense, Pensions, OPEBs, SERP, Outside Services
WM-2018-0104	<b>Missouri American Water Company –</b> Sale Case; Rate Base
WM-2018-0023	<b>Liberty Utilities –</b> Sale Case; Rate Base
WR-2017-0343	<b>Gascony Water Company –</b> Rate Case; Revenue Requirement
GR-2017-0215 GR-2017-0216	<b>Laclede Gas Company &amp; Missouri Gas Energy –</b> Rate Case; Pensions, OPEBs, SERP, Incentive Compensation, Equity Compensation, Severance Costs
WR-2017-0139	<b>Stockton Hills Water Company –</b> Rate Case; Revenue, Expenses, Rate Base

Matthew R. Young

Case/Tracking Number	Company Name – Type of Case; Issues
ER-2016-0285	<b>Kansas City Power &amp; Light –</b> Rate Case; Forfeited Discounts, Bad Debt Expense, Customer Growth, Cash Working Capital, Payroll and Payroll Related Costs, Incentive Compensation, Rate Case Expense, Renewable Energy Standards Cost Recovery, Property Taxes
SR-2016-0202	<b>Raccoon Creek Utility Operating Company –</b> Rate Case; Rate Base.
ER-2016-0156	<b>KCP&amp;L Greater Missouri Operations –</b> Rate Case; Payroll, Payroll Benefits, Payroll Taxes, Incentive Compensation, Injuries and Damages, Insurance Expense, Property Tax Expense, Rate Case Expense.
SR-2016-0112	<b>Cannon Home Association –</b> Rate Case; Revenues and Expenses, Rate Base.
WR-2016-0109 SR-2016-0110	<b>Roy-L Utilities –</b> Rate Case; Revenues and Expenses, Rate Base.
WO-2016-0098	<b>Missouri American Water Company –</b> ISRS; ISRS Revenues.
WR-2015-0246	<b>Raytown Water Company –</b> Rate Case; Revenues and Expenses, Rate Base.
SC-2015-0152	<b>Central Rivers Wastewater Utility –</b> Complaint; Verification of amounts identified in Complaint.
WR-2015-0104	<b>Spokane Highlands Water Company –</b> Rate Case; Revenues and Expenses, Rate Base.
GR-2015-0026	<b>Laclede Gas Company –</b> ISRS; Plant Additions and Retirements, Contributions in Aid of Construction.
GR-2015-0025	<b>Missouri Gas Energy –</b> ISRS; Plant Additions and Retirements, Contributions in Aid of Construction.
WR-2015-0020	<b>Gascony Water Company –</b> Rate Case; Revenues and Expenses, Rate Base.
SM-2015-0014	<b>Raccoon Creek Utility Operating Company –</b> Sale Case; Rate Base, Acquisition Premium.

Matthew R. Young

Case/Tracking Number	Company Name – Type of Case; Issues
ER-2014-0370	<b>Kansas City Power &amp; Light –</b> Rate Case; Injuries & Damages, Insurance, Payroll, Payroll Benefits, Payroll Taxes, Property Taxes, Rate Case Expense.
SR-2014-0247	<b>Central Rivers Wastewater Utility –</b> Rate Case; Revenues and Expenses, Rate Base, Affiliated Transactions.
HR-2014-0066	<b>Veolia Energy Kansas City –</b> Rate Case; Payroll, Payroll Benefits, Payroll Taxes, Bonus Compensation, Property Taxes, Insurance Expense, Injuries & Damages Expense, Outside Services, Rate Case Expense.
GO-2014-0179	<b>Missouri Gas Energy –</b> ISRS; Plant Additions, Contributions in Aid of Construction.
GR-2014-0007	<b>Missouri Gas Energy –</b> Rate Case; Advertising & Promotional Items, Dues and Donations, Lobbying Expense, Miscellaneous Expenses, PSC Assessment, Plant in Service, Depreciation Expense, Depreciation Reserve, Prepayments, Materials & Supplies, Customer Advances, Customer Deposits, Interest on Customer Deposits.
SA-2014-0005	<b>Central Rivers Wastewater Utility –</b> Certificate Case; Revenue and Expenses, Plant in Service, Depreciation Reserve. Other Rate Base Items.