

*Exhibit No.:* 1005  
*Issues:* Test Year; Jurisdictional  
Allocations; Revenue  
Requirement; Rate History  
*Witness:* Phillip K. Williams, CPA, CIA  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Direct Testimony  
*Case Nos.:* ER-2004-0034

*Date Testimony Prepared:* December 9, 2003 as modified February 27, 2004

**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**DIRECT TESTIMONY**

**OF**

**PHILLIP K. WILLIAMS, CPA, CIA**

**AQUILA, INC.**

**D/B/A AQUILA NETWORKS - MPS ELECTRIC**

**CASE NO. ER-2004-0034**

*Jefferson City, Missouri*  
*December 2003*

**FILED<sup>2</sup>**  
FEB 27 2004  
Missouri Public  
Service Commission



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**PHILLIP K. WILLIAMS, CPA, CIA**  
**AQUILA, INC.**  
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**DIRECT TESTIMONY**  
**OF**  
**PHILLIP K. WILLIAMS, CPA, CIA**  
**AQUILA, INC.**  
**D/B/A AQUILA NETWORKS - MPS ELECTRIC**  
  
**CASE NO. ER-2004-0034**

Q. Please state your name and business address

A. My name is Phillip K. Williams, and my business address is Noland Office Plaza Office Building, Suite 110, 3675 Noland Road, Independence, MO 64055.

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

A. I am a Regulatory Auditor for the Missouri Public Service Commission (Commission or MoPSC).

**BACKGROUND OF WITNESS**

Q. Please describe your education and other qualifications.

A. I graduated from Central Missouri State University (CMSU) at Warrensburg, Missouri, in August of 1976, with a Bachelor of Science degree in Business Administration. My functional major was Accounting. Upon completion of my undergraduate degree, I entered the masters program at CMSU. I received a Masters of Business Administration degree from CMSU in February 1978, with an emphasis in Accounting. In May 1989, I passed the Uniform Certified Public Accountant (CPA) examination. I am currently licensed

Direct Testimony of  
Phillip K. Williams

1 as a Certified Public Accountant in the state of Missouri. In May 1994, I passed the Certified  
2 Internal Auditors (CIA) examination, and received my CIA designation.

3 Q Have you previously filed testimony before this Commission?

4 A. Yes. Please refer to Schedule 1, attached to this direct testimony, for a list of  
5 cases in which I have filed testimony before this Commission.

6 Q. What knowledge, skill, experience, training or education do you have in  
7 regulatory matters?

8 A. I have acquired general knowledge of these topics through my experience and  
9 analyses in prior rate cases and merger cases before this Commission. I have also acquired  
10 knowledge of these topics through review of Staff workpapers for prior rate cases brought  
11 before this Commission. I have reviewed prior Commission decisions with regard to these  
12 areas. I have reviewed the Company's testimony, workpapers and responses to Staff's data  
13 requests addressing these topics. In addition, my college coursework included accounting  
14 and auditing classes. Additionally, I received a Masters in Business Administration degree.  
15 I have also successfully passed the Certified Public Accountants Exam, which included  
16 sections on accounting practice and theory, as well as, auditing. I currently hold a license to  
17 practice in Missouri. I also successfully passed the Certified Internal Auditors Exam. Since  
18 commencing employment with the Commission in September, 1980, I have attended various  
19 in-house training seminars and NARUC conferences. I have participated in approximately  
20 40 formal rate case proceedings. I have also participated in and supervised the work on a  
21 number of informal rate proceedings. As a senior auditor and the Lead Auditor on a number  
22 of cases I have participated in the supervision and instruction of new accountants and  
23 auditors within the Utility Services Division.

1 **PURPOSE OF TESTIMONY**

2 Q. With reference to Case No. ER-2004-0034, have you  
3 made an examination of the books and records of Aquila Networks -MPS?

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5 A. Yes, I have, with the assistance of other members of the Commission Staff  
6 (Staff).

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14 Q. What are your areas of responsibility in regard to Case No. ER-2004-0034?

15 A. I was assigned the area of allocations and to support other Accounting Staff as  
16 needed. I will be sponsoring jurisdictional allocations of administrative and general expense  
17 (A&G Expense). I will address the test year and the update period for known and  
18 measurable changes the Staff plans to use in this case. Additionally, I will provide testimony  
19 about the rate increases and reductions of Missouri's five largest investor-owned electric  
20 utility companies.

21 Q. What Accounting Schedules are you sponsoring in Case No. ER-2004-0034?

22 A. I am sponsoring the following Accounting Schedules:

23 Accounting Schedule 1 Revenue Requirement

24 Accounting Schedule 9 Income Statement

1 Accounting Schedule 10 Adjustments to Income Statement

2 Q. These schedules will apply to Aquila Networks - MPS

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14 Q. What test year is the Staff using in this case?

15 A. The test year authorized by the Commission in its October 2, 2003 Order was  
16 the 12-month period ending December 31, 2002, with an update for known and measurable  
17 period through September 30, 2003. Staff used this test year in the determination of the  
18 revenue requirement calculations that are being presented to the Commission in Case No.  
19 ER-2004-0034 for Missouri Public Service

20 . Revenue Requirement components

21 that are examined that typically change from test year levels are utility plant-in-service,  
22 accumulated depreciation, deferred taxes, fuel prices, cash working capital, capital structure  
23 and cost of capital, customer growth revenues, payroll, fuel and purchased power expense,

1 depreciation expense, system loads, rate case expense, property insurance, income and  
2 property taxes, purchased power demand charges, and allocation factors. Updates are known  
3 and measurable changes, which occur within a reasonable time after the close of the test year.  
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6 Q. Would you please describe the test year and how it is used?

7 A. The test year is a 12-month period, which is used as the basis for the audit of  
8 any rate filing or complaint case. This period serves as the starting point for review and  
9 analysis of the utility's operations to determine the reasonableness and appropriateness of the  
10 rate filing. The test year forms the basis from which any adjustments necessary to remove  
11 abnormalities that have occurred during the period and to reflect any increase or decrease to  
12 the accounts of the utility. Adjustments are made to the test year level of revenues, expenses  
13 and rate base to determine the proper level of investment on which the utility is allowed to  
14 earn a return. After the recommended rate of return is determined for the utility, a review of  
15 existing rates is made to determine if any additional revenues are necessary. If the utility's  
16 earnings are deficient, rates need to be increased. In some cases, existing rates generate  
17 earnings in excess of authorized levels, which may indicate the need for rate reductions. The  
18 test year is the time period that is used to evaluate and determine the proper relationship  
19 between revenue, expense and investment. This relationship is essential to determine the  
20 appropriate level of earnings for the utility. In this case, the Staff recommended a test year of  
21 the 12-months ended December 31, 2002, updated through September 30, 2003.

22 The Commission described the importance of the test year in its October 2, 2003  
23 Order Concerning Test Year and True-up:



1           The test year is a central component in the ratemaking process. Rates  
2           are usually established based upon a historical test year which focuses  
3           on four factors: (1) the rate of return the utility has an opportunity to  
4           earn; (2) the rate base upon which a return may be earned; (3) the  
5           depreciation costs of plant and equipment; and (4) allowable operating  
6           expenses. From these four factors is calculated the 'revenue  
7           requirement,' which, in context of ratemaking, is the amount of  
8           revenue ratepayers must generate to pay the costs of producing the  
9           utility service they receive while yielding a reasonable rate of return to  
10          the utility's investors. A historical test year is used because the past  
11          expenses of a utility provide a basis for determining what rate is  
12          reasonable to be charged in the future.

13           Q.     Why did the Staff recommend a test year of the 12 months ended  
14          December 31, 2002, updated through September 30, 2003?

15           A.     Shortly after the Company filed its case on July 3, 2003, it approached Staff to  
16          discuss the test year Staff planned to recommend. Staff, Public Counsel and the Company  
17          met to discuss the test year and the need for an update for known and measurable changes.  
18          The Company believed there were a number of major changes that would occur between the  
19          end of the Test Year and September 30, 2003, that should be taken into account in  
20          determining the revenue requirement in this case.

21           Staff believed the 2002 test year would allow the Company to supply data on a more  
22          timely basis and any material changes that occurred between the end of the test year and the  
23          update period could be alleviated by the taking the case out through the September 30, 2003,  
24          known and measurable period.

25           Q.     Why is a test year update being utilized in this case?

26           A.     The use of a test year update allows test year data to remain current through  
27          the update period for changes in material items that are known and measurable. Such items  
28          could include plant additions and retirements, payroll increases and changes in employee  
29          levels, customer growth, changes in fuel prices, etc. Test year amounts are adjusted to enable

1 the parties to make rate recommendations on the basis of the most recent auditable  
2 information available.

3 Q. Is a true-up proposed for this case?

4 A. No. Aquila, did not request a true-up be used in this case. Staff did not  
5 believe that a true-up was necessary since the material changes that it was aware of would be  
6 considered through September 30, 2003. Therefore, Staff is not recommending a true-up in  
7 this case.

8 **ACCOUNTING SCHEDULES**

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15 Q. Please describe Accounting Schedule 1, Revenue Requirement.

16 A. Accounting Schedule 1 is the Revenue Requirement Schedule, which contains  
17 the calculations of the Staff's gross revenue requirement. This Accounting Schedule  
18 contains information from the Rate Base, Income Statement and Income Tax Accounting  
19 Schedules to determine the actual revenue requirements that the Staff recommends. This  
20 Accounting Schedule details the net original cost rate base to which the rate of return,  
21 supplied by Staff witness David Murray of the Commission's Financial Analysis  
22 Department, is applied to determine the required net operating income requirement before  
23 income taxes. This schedule compares the net operating income requirement with the net

1 income available determined from Accounting Schedule 9, Income Statement, to determine  
2 the overall net revenue deficiency.

3 Q. Please describe Accounting Schedule 9, Income Statement.

4 A. Accounting Schedule 9, Income Statement, contains the Staff's adjusted  
5 Missouri jurisdictional revenues and expenses for the test year ended December 31, 2002,  
6 and updated through September 30, 2003.

7 Q. Please explain Accounting Schedule 10, Adjustments to Income Statement.

8 A. Accounting Schedule 10, Adjustments to Income Statement, contains a listing  
9 of the specific adjustments Staff has made to the unadjusted test year income statement to  
10 derive the Staff's adjusted net income. A brief explanation for each adjustment and the name  
11 of the Staff witness sponsoring the adjustment are listed on Accounting Schedule 10.

12 **JURISDICTIONAL ALLOCATION FACTORS**

13 Q. What jurisdictional allocation factors did the Staff use in this case?

14 A. The allocation factors are broken out between the following: Aquila corporate  
15 administrative and general allocators were developed by Staff Auditing witness Charles R.  
16 Hyneman; 2) the demand and plant allocators were calculated and provided by Staff witness  
17 Alan Bax of the Engineering Section of the Commission's Energy Department; 3) the  
18 allocation between Aquila Networks - MPS electric and gas  
19 and 4) the administrative and general expense allocations,  
20 which are separated into directly assignable costs and costs which should be allocated based  
21 upon a factor derived from a composite of all other operating and maintenance expenses. We  
22 are in agreement with the Company in the allocation of common costs of the administrative  
23 and general expenses.

1 Staff then calculated Missouri jurisdictional factors utilizing the factors described  
2 above which are appropriate for each individual Federal Energy Regulatory Commission  
3 (FERC) account. The electric expense accounts that are 100% electric were multiplied by  
4 the demand, distribution or transmission allocation factors supplied by Staff witness Bax.  
5 The electric allocation ratio is then multiplied by the ratio of other operations and  
6 maintenance expenses to arrive at the jurisdictional allocation factor.

7 Q. Why is it necessary to allocate costs in this case?

8 A. Since Aquila has Aquila Networks - MPS  
9 division within the state of Missouri which provide electric and natural gas service to  
10 the Missouri customers and provide wholesale electric power to several entities, an allocation  
11 process is needed to identify costs specific to the various Aquila utilities operating within  
12 Missouri, i.e. electric and gas to specific jurisdictional operations that are under  
13 the authority of either the Commission or the FERC.

14 **HISTORICAL RATE INCREASES/REDUCTIONS**

15 Q. What has been the rate history of the Aquila Networks - MPS  
16 ?

17 A. Aquila's MPS division has experienced both rate increases and rate reductions  
18 during the 1990's and through 2002. Aquila's MPS division provides both electric and  
19 natural gas service to Missouri customers.

20 MPS actual growth in rates over its January 1,  
21 1990, level is due to the refurbishment of its Sibley Generating Unit for plant upgrades and  
22 modifications to this unit that were required to convert to the burning of western coal. Once  
23 these construction projects were completed in 1993, the Commission ordered MPS to

1 decrease its electric rates as a result of Staff's earnings complaint filed in 1997, Case Nos.  
2 EO-97-144 and EC-97-362. MPS's rates were also reduced as a result of the earnings  
3 complaint that resulted from the rate request filed by MPS in 2001, Case No. ER-2001-672.

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6 Q. Please describe the recent history of rate changes for Aquila Networks - MPS.

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8 A. Since June 1986, Aquila Networks - MPS electric operations has had five rate  
9 reductions and two rate increases and is currently seeking an additional \$65,000,000 increase  
10 in electric rates.

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13 The following Table 1 summarizes MPS's rate changes that have occurred since June  
14 1986:

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**Table 1**

<b>Date of Order</b>	<b>Case Number</b>	<b>Rate Request</b>	<b>Public Service Commission Decision</b>
06/11/1986	EO-86-83	Not Applicable	(\$ 308,575)
09/12/1986	EO-87-9	Not Applicable	(\$10,000,000)
09/10/1987	EO-88-36	Not Applicable	(\$ 5,400,000)
10/05/1990	ER-90-101	\$25,000,000	\$ 12,400,000
06/18/1993	ER-93-37	\$19,400,000	\$ 4,900,000
03/06/1998	ER-97.394	\$25,000,000	(\$17,000,000)
02/ /2002	ER-2001-672	\$49,000,000	(\$ 4,000,000)

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1           MPS's last general rate change resulted in a complaint being filed with the  
2 Commission regarding Staff's belief that Aquila was overearning. Aquila's rate case was  
3 designated as Case No. ER-2001-672 and the complaint case was Case No. EC-2002-265.  
4 As a result of the complaint case, the parties entered into a Stipulation And Agreement that  
5 the Commission approved reducing rates that became effective in February 2002.

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Direct Testimony of  
Phillip K. Williams

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Q. Mr. Williams, does this conclude your direct testimony?

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A. Yes, it does.

**CASE PROCEEDING PARTICIPATION**

**PHILLIP K. WILLIAMS**

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Company Name</b>
	Advertising, Dues & Donations, Plant, Depreciation Reserve, Property Taxes	ER8142		Kansas City Power & Light Company
	Material and Supplies, Cash Working Capital	GR81155		The Gas Service Company
	Cash Working Capital	TR81302		United Telephone Company
	Payroll, O&M Expenses	GR81332		Rich Hill-Hume Gas Company
	Cash Working Capital	ER8239		Missouri Public Service Company
	Cash Working Capital	WR8250		Missouri Public Service Company
	Cash Working Capital	GR82151		The Gas Service Company
		GR82194		Missouri Public Service
	Revenues	WR82279		Missouri Water Company-Lexington Division
	Fuel Expense	ER8340		Missouri Public Service Company
	Cash Working Capital	GR83225		The Gas Service Company
	Revenues	GR8424		Rich Hill-Hume Gas Company
	Unit 3/Extra Work, Unit 3/Back charges; Phase IV	ER85128		Kansas City Power & Light Company
	Unit 3/Extra Work, Unit 3/Back charges; Phase IV	ER85185		Kansas City Power & Light Company
	Payroll, Payroll Taxes, Pensions	GR8676		KPL Gas Service Company
	Payroll, Payroll Taxes	TC8757		General Telephone Company of the Midwest



<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Company Name</b>
	Pensions	GR88194		Missouri Public Service Company
	Revenues, Pumping Power Expense, Chemical Expense, Vehicle Lease Expense, Interest Expense on Customer Deposits, Bad Debt Expense, Materials & Supplies, Prepayments, Customer Advances, Contributions in Aid of Construction	WR88255	Direct	U.S. Water/Lexington, Mo., Inc.
	Cash Working Capital	GR9050		KPL Gas Service
		ER90101		UtiliCorp United, Inc., Missouri Public Service
9/6/1991	Deferred Income Taxes	GR91291	Direct	Kansas Power and Light Company Gas Service Division
9/6/1991	Liability Insurance Expense	GR91291	Direct	Kansas Power and Light Company Gas Service Division
9/6/1991	Commission Assessment Expense	GR91291	Direct	Kansas Power and Light Company Gas Service Division
9/6/1991	Income Taxes	GR91291	Direct	Kansas Power and Light Company Gas Service Division
9/6/1991	Injuries and Damages Accrual	GR91291	Direct	Kansas Power and Light Company Gas Service Division
9/6/1991	WOMAC Employee Expense	GR91291	Direct	Kansas Power and Light Company Gas Service Division
9/6/1991	Exempt Employee Compensation Study Expense	GR91291	Direct	Kansas Power and Light Company Gas Service Division
9/6/1991	Rate Case Expense	GR91291	Direct	Kansas Power and Light Company Gas Service Division
9/6/1991	Employee Relocation Expense	GR91291	Direct	Kansas Power and Light Company Gas Service Division

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Company Name</b>
	Revenue Requirement, Project Feasibility	GA92269	Direct	Missouri Public Service
	Payroll, Employee Benefits, Payroll Taxes, Administrative and General Expense, Donations, Board Fees, Outside Services, Rate Case Expense	WR9285	Direct	Raytown Water Company
	Payroll, Salary Increases	WR9285	Surrebuttal	Raytown Water Company
		GR93240		Western Resources, Inc.
1/22/1993	Ralph Green No. 3 Lease Expense	ER9337	Direct	UtiliCorp United Inc. d/b/a MO Public Service
1/22/1993	Injuries and Damages Expense	ER9337	Direct	UtiliCorp United Inc. d/b/a MO Public Service
1/22/1993	Property Tax Expense	ER9337	Direct	UtiliCorp United Inc. d/b/a MO Public Service
1/22/1993	Interest Expense on Customer Deposits	ER9337	Direct	UtiliCorp United Inc. d/b/a MO Public Service
1/22/1993	Customer Deposits	ER9337	Direct	UtiliCorp United Inc. d/b/a MO Public Service
1/22/1993	Customer Advances	ER9337	Direct	UtiliCorp United Inc. d/b/a MO Public Service
1/22/1993	Prepayments	ER9337	Direct	UtiliCorp United Inc. d/b/a MO Public Service
1/22/1993	Materials and Supplies	ER9337	Direct	UtiliCorp United Inc. d/b/a MO Public Service
1/22/1993	Depreciation Expense	ER9337	Direct	UtiliCorp United Inc. d/b/a MO Public Service
1/22/1993	Plant in Service	ER9337	Direct	UtiliCorp United Inc. d/b/a MO Public Service

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Company Name</b>
1/22/1993	Amortization Expense	ER9337	Direct	UtiliCorp United Inc. d/b/a MO Public Service
1/22/1993	Rate Base	ER9337	Direct	UtiliCorp United Inc. d/b/a MO Public Service
1/22/1993	Depreciation Reserve	ER9337	Direct	UtiliCorp United Inc. d/b/a MO Public Service
5/28/1993	Plant in Service	GR93172	Direct	Missouri Public Service a Division of UtiliCorp United, Inc.
5/28/1993	Accounting Authority Order	GR93172	Direct	Missouri Public Service a Division of UtiliCorp United, Inc.
5/28/1993	Corporate Overheads	GR93172	Direct	Missouri Public Service a Division of UtiliCorp United, Inc.
5/28/1993	Injuries and Damages Expense	GR93172	Direct	Missouri Public Service a Division of UtiliCorp United, Inc.
5/28/1993	Property Tax Expense	GR93172	Direct	Missouri Public Service a Division of UtiliCorp United, Inc.
5/28/1993	Interest Expense on Customer Deposits	GR93172	Direct	Missouri Public Service a Division of UtiliCorp United, Inc.
5/28/1993	Customer Deposits	GR93172	Direct	Missouri Public Service a Division of UtiliCorp United, Inc.
5/28/1993	Customer Advances	GR93172	Direct	Missouri Public Service a Division of UtiliCorp United, Inc.
5/28/1993	Prepayments	GR93172	Direct	Missouri Public

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Company Name</b>
				Service a Division of UtiliCorp United, Inc.
5/28/1993	Materials & Supplies	GR93172	Direct	Missouri Public Service a Division of UtiliCorp United, Inc.
5/28/1993	Amortization Expense	GR93172	Direct	Missouri Public Service a Division of UtiliCorp United, Inc.
5/28/1993	Depreciation Reserve	GR93172	Direct	Missouri Public Service a Division of UtiliCorp United, Inc.
5/28/1993	Rate Base	GR93172	Direct	Missouri Public Service a Division of UtiliCorp United, Inc.
5/28/1993	Depreciation Expense	GR93172	Direct	Missouri Public Service a Division of UtiliCorp United, Inc.
	Payroll, Payroll Taxes, Insurance, Employee Benefits, Materials and Supplies, Prepayments, Customer Deposits, PSC Assessment, Maintenance Expense, Admin and General Expenses, Donations, Board Fees	WR94211	Direct	Raytown Water Company
		GR96285		Missouri Gas Energy
3/28/1997	Plant	EO97144	Direct	UtiliCorp United Inc. d/b/a MO Public Service
3/28/1997	Prepayments	EC97362	Direct	UtiliCorp United Inc. d/b/a MO Public Service
3/28/1997	Amortization of Authority Orders	EO97144	Direct	UtiliCorp United Inc. d/b/a MO Public Service
3/28/1997	Amortization of Authority Orders	EC97362	Direct	UtiliCorp United

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Company Name</b>
				Inc. d/b/a MO Public Service
3/28/1997	Sale of Accounts Receivable	EC97362	Direct	UtiliCorp United Inc. d/b/a MO Public Service
3/28/1997	Sale of Accounts Receivable	EO97144	Direct	UtiliCorp United Inc. d/b/a MO Public Service
3/28/1997	Property Taxes	EO97144	Direct	UtiliCorp United Inc. d/b/a MO Public Service
3/28/1997	Property Taxes	EC97362	Direct	UtiliCorp United Inc. d/b/a MO Public Service
3/28/1997	Customer Advances	EC97362	Direct	UtiliCorp United Inc. d/b/a MO Public Service
3/28/1997	Customer Advances	EO97144	Direct	UtiliCorp United Inc. d/b/a MO Public Service
3/28/1997	Customer Deposits	EO97144	Direct	UtiliCorp United Inc. d/b/a MO Public Service
3/28/1997	Customer Deposits	EC97362	Direct	UtiliCorp United Inc. d/b/a MO Public Service
3/28/1997	Prepayments	EO97144	Direct	UtiliCorp United Inc. d/b/a MO Public Service
3/28/1997	Materials and Supplies	EC97362	Direct	UtiliCorp United Inc. d/b/a MO Public Service
3/28/1997	Depreciation Reserve	EC97362	Direct	UtiliCorp United Inc. d/b/a MO Public Service
3/28/1997	Materials and Supplies	EO97144	Direct	UtiliCorp United Inc. d/b/a MO Public Service
3/28/1997	Depreciation Expense	EC97362	Direct	UtiliCorp United Inc. d/b/a MO Public Service

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Company Name</b>
3/28/1997	Depreciation Reserve	EO97144	Direct	UtiliCorp United Inc. d/b/a MO Public Service
3/28/1997	Plant	EC97362	Direct	UtiliCorp United Inc. d/b/a MO Public Service
3/28/1997	Depreciation Expense	EO97144	Direct	UtiliCorp United Inc. d/b/a MO Public Service
9/16/1997	Plant	ER97394	Direct	MO Public Service, A Division of Utilicorp United Inc.
9/16/1997	Property Taxes	ER97394	Direct	MO Public Service, A Division of UtiliCorp United Inc.
9/16/1997	Depreciation Reserve	ER97394	Direct	MO Public Service, A Division of UtiliCorp United Inc.
9/16/1997	Depreciation Expense	ER97394	Direct	MO Public Service, A Division of UtiliCorp United Inc.
9/16/1997	Accounting Authority Order Amortization	ER97394	Direct	MO Public Service, A Division of UtiliCorp United Inc.
9/16/1997	Accounts Receivable Sales	ER97394	Direct	MO Public Service, A Division of UtiliCorp United Inc.
9/30/1997	Gain on Sale of Assets	GM97435	Rebuttal	Missouri Public Service, A Division of UtiliCorp United Inc.
11/21/1997	Property Taxes	ER97394	Surrebuttal	UtiliCorp United Inc. d/b/a MO Public Service
		EC98126		UtiliCorp United, Inc., Missouri

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Company Name</b>
				Public Service
5/15/1998	Public Affairs and Community Relations	GR98140	Surrebuttal	Missouri Gas Energy, A Division of Southern Union Company
7/10/1998	Staffs' Accounting Schedules	GR98140	True-Up	Missouri Gas Energy, A Division of Southern Union Company
7/10/1998	True-Up Methodology	GR98140	True-Up	Missouri Gas Energy, A Division of Southern Union Company
7/10/1998	Payroll	GR98140	True-Up	Missouri Gas Energy, A Division of Southern Union Company
7/10/1998	Payroll Taxes	GR98140	True-Up	Missouri Gas Energy, A Division of Southern Union Company
7/10/1998	Payroll Expense Ratio	GR98140	True-Up	Missouri Gas Energy, A Division of Southern Union Company
7/10/1998	AMR Employee Savings	GR98140	True-Up	Missouri Gas Energy, A Division of Southern Union Company
1/4/1999	Gross Down Factor	GR98140	Rehearing Rebuttal	Missouri Gas Energy, A Division of Southern Union Company
1/4/1999	Gross Up	GR98140	Rehearing Rebuttal	Missouri Gas Energy, A Division of Southern Union Company
4/26/1999	Rate Disparity	EM97515	Rebuttal	Western Resources Inc. and Kansas City Power and Light Company
4/26/1999	Advertising Savings	EM97515	Rebuttal	Western Resources

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				Inc. and Kansas City Power and Light Company
4/26/1999	Insurance Savings	EM97515	Rebuttal	Western Resources Inc. and Kansas City Power and Light Company
4/26/1999	Vehicle Savings	EM97515	Rebuttal	Western Resources Inc. and Kansas City Power and Light Company
4/26/1999	Facility Savings	EM97515	Rebuttal	Western Resources Inc. and Kansas City Power and Light Company
4/26/1999	Administrative and General Savings	EM97515	Rebuttal	Western Resources Inc. and Kansas City Power and Light Company
5/2/2000	Historical Rate Increases/Reductions	EM2000292	Rebuttal	UtiliCorp United Inc. / St. Joseph Light and Power
5/2/2000	Cost per kWh Comparison	EM2000292	Rebuttal	UtiliCorp United Inc. / St. Joseph Light and Power
6/21/2000	Historical Rate Increases/Reductions	EM2000369	Rebuttal	UtiliCorp United Inc. / Empire District Electric Company
6/21/2000	Cost Per kWh Comparisons	EM2000369	Rebuttal	UtiliCorp United Inc. / Empire District Electric Company
11/30/2000	Revenue Requirements	TT2001116	Rebuttal	Iamo Telephone Company
4/3/2001	Postage Expense	ER2001299	Direct	The Empire District Electric Company
4/3/2001	Test Year/True Up	ER2001299	Direct	The Empire District Electric Company
4/3/2001	Iatan Maintenance Expense	ER2001299	Direct	The Empire District Electric Company



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4/3/2001	Bad Debt	ER2001299	Direct	The Empire District Electric Company
4/3/2001	Banking Fees	ER2001299	Direct	The Empire District Electric Company
4/3/2001	State Line Plant Maintenance Expense	ER2001299	Direct	The Empire District Electric Company
4/3/2001	Interest on Customer Deposits	ER2001299	Direct	The Empire District Electric Company
4/3/2001	Injuries and Damages	ER2001299	Direct	The Empire District Electric Company
8/7/2001	Maintenance Expense	ER2001299	True-up Direct	The Empire District Electric Company
12/6/2001	AFUDC	ER2001672	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
12/6/2001	Test Year	ER2001672	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
12/6/2001	Sale of Accounting Receivable	ER2001672	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
12/6/2001	Plant	ER2001672	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
12/6/2001	True-Up	ER2001672	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
12/6/2001	Jurisdictional Allocations	ER2001672	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
12/6/2001	Cost per Kwh Comparison	ER2001672	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
12/6/2001	Historical Rate Increases/Decreases	ER2001672	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
12/6/2001	Cash Working Capital	ER2001672	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
12/6/2001	Depreciation Expense/Depreciation Reserve	ER2001672	Direct	UtiliCorp United Inc. d/b/a Missouri

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				Public Service
12/6/2001	Accounting Authority Order	ER2001672	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
12/6/2001	Pensions and OPEBS	ER2001672	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
12/6/2001	Accounting Authority Order	EC2002265	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
12/6/2001	Test Year	EC2002265	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
12/6/2001	True-Up Jurisdictional Allocations	EC2002265	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
12/6/2001	Historical Rate Increases/Decreases	EC2002265	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
12/6/2001	Depreciation Expense/Depreciation Reserve	EC2002265	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
12/6/2001	Cost per Kwh Comparison	EC2002265	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
12/6/2001	Revenues	ER2001672	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
12/6/2001	Uncollectible Expense	ER2001672	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
12/6/2001	AFUDC and Sale of Accounts Receivable	EC2002265	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
12/6/2001	Cash Working Capital Plant	EC2002265	Direct	UtiliCorp United Inc. d/b/a Missouri Public Service
1/22/2002	Cost Per kWh Comparison	ER2001672	Surrebuttall	UtiliCorp United Inc. d/b/a Missouri Public Service
1/22/2002	Cost Per kWh Comparison	EC2002265	Surrebuttall	UtiliCorp United

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				Inc. d/b/a Missouri Public
8/16/2002	Test Year	ER2002424	Direct	The Empire District Electric Company
8/16/2002	Jurisdictional Allocators	ER2002424	Direct	The Empire District Electric Company
8/16/2002	State Line Maintenance Contract	ER2002424	Direct	The Empire District Electric Company
8/16/2002	State Line 1 and Energy Center 1 & 2 Maintenance Contract	ER2002424	Direct	The Empire District Electric Company
8/16/2002	Iatan Maintenance Expense	ER2002424	Direct	The Empire District Electric Company
8/16/2002	Asbury Maintenance Expense	ER2002424	Direct	The Empire District Electric Company
8/16/2002	Miscellaneous Expenses & Banking Fees	ER2002424	Direct	The Empire District Electric Company
9/24/2002	Security Rider	ER2002424	Rebuttal	The Empire District Electric Company