

**Robert E. Schallenberg  
Utility Services Division Director  
Missouri Public Service Commission Staff**

Mr. Schallenberg is a 1976 graduate of the University of Missouri at Kansas City with a Bachelor of Science degree and major emphasis in Accounting. In November 1976, he successfully completed the Uniform Certified Public Accountant (CPA) examination and subsequently received the CPA certificate. In 1989, he received his CPA license in Missouri. He began his employment with the Missouri Public Service Commission as a Public Utility Accountant in November 1976. He remained on the Staff of the Missouri Public Service Commission until May 1978, when he accepted the position of Senior Regulatory Auditor with the Kansas State Corporation Commission (KCC). In October 1978, he returned to the Staff of the Missouri Public Service Commission (Staff). Most immediately prior to October 1997, he was an Audit Supervisor/Regulatory Auditor V. In October 1997, he began his current position as Division Director of the Utility Services Division of the Missouri Public Service Commission (MoPSC). He has continued to submit testimony and testify before the MoPSC on major issues after his promotion from an Auditor V to Utility Services Division Director.

As a Regulatory Auditor V for the MoPSC, Mr. Schallenberg had several areas of responsibility. He was required to have and maintain a high degree of technical and substantive knowledge in utility regulation and regulatory auditing. Among his various responsibilities as a Regulatory Auditor V were:

1. To conduct the timely and efficient examination of the accounts, books, records and reports of jurisdictional utilities;
2. To aid in the planning of audits and investigations, including staffing decisions, and in the development of Staff positions in cases to which the Auditing Department of the MoPSC was assigned, in cooperation with Staff management as well as other Staff;
3. To serve as lead auditor, as assigned on a case-by-case basis, and to report to the Assistant Manager-Auditing at the conclusion of the case on the performance of less experienced auditors assigned to the case, for use in completion of annual written performance evaluations;
4. To assist in the technical training of other auditors in the Auditing Department;
5. To prepare and present testimony in proceedings before the MoPSC and the Federal Energy Regulatory Commission (FERC), and aid MoPSC Staff attorneys and the MoPSC's Washington, D.C. counsel in the preparation of pleadings and for hearings and arguments, as requested; and
6. To review and aid in the development of audit findings and prepared testimony to be filed by other auditors in the Auditing Department.

The MoPSC relies on the Regulatory Auditor V position to be able to present and defend positions both in filed testimony and orally at hearing. He has had many occasions to present testimony before the MoPSC on issues ranging from the prudence of building power plants to the appropriate method of calculating income taxes for ratemaking purposes. He has worked in the

areas of regulation of telephone, electric and gas utilities. He has taken depositions on behalf of the MoPSC in FERC dockets and assisted in the taking of depositions in MoPSC dockets. Attached as Schedule 1, is a listing of cases and issues on which he has worked at the MoPSC. His responsibilities have included assisting in federal cases involving the MoPSC as assigned.

At the FERC, he submitted testimony in Docket Nos. RP94-365, RP95-136, RP96-173, 11 et. al. These dockets involved Williams Natural Gas Company (WNG). WNG provides gas transportation and storage services for local distribution companies serving the western portion of Missouri. WNG provides service to Missouri Gas Energy which serves the Kansas City area. His testimony in Docket No. RP94-365 involved a prudence challenge of the costs that WNG sought to recover in that case. He also filed testimony regarding certain cost of service issues in Docket No. RP95-136, a WNG rate case before the FERC. These issues included affiliated transactions between WNG and its parent. He filed testimony in Docket No. RP96-173, et. al., on the issue of whether the costs in question met FERC's eligibility criteria for recovery under FERC Order No. 636. He also submitted testimony in Docket No. RP96-199, which was a Mississippi River Transmission (MRT) Corporation rate case. MRT provides gas transportation and storage services for local distribution companies serving the eastern portion of Missouri. MRT provides service to Laclede Gas Company which serves the St. Louis area. His testimony in Docket No. RP96-199 involved cost of service issues. These issues included affiliated transactions between MRT and its parent.

During the pursuit of his Bachelor of Science degree, Mr. Schallenberg successfully completed a business law course as an undergraduate. Business law is a section of the CPA test that must be completed in order to successfully pass this test. He has audited utility mergers/acquisitions during his employment at the MoPSC, 1976-1978 and 1978-present. He audited Cooperative utilities in 1978 as an auditor for the KCC. He assisted in Staff management of consultants related to the construction audits/prudence reviews of the Wolf Creek and Callaway nuclear generating stations as well as provided advice and assistance to the members of the Staff conducting the construction audit/prudence review when requested. He has worked on MoPSC rulemakings such as the MoPSC's Affiliate Transactions Rules. He has reviewed and submitted testimony regarding due diligence documents, plans of merger, proxy statements, transition agreements, purchase agreements, fuel contracts, and other utility business and financial documents in numerous MoPSC cases. He submitted testimony on the Electric Energy, Inc. (EEInc.) issue in the AmerenUE rate increase case, Case No. ER-2007-0002, which involved issues respecting, among other items, corporate governance and affiliate transactions. He has submitted testimony in response to noted rate of return witnesses concerning ratemaking principles. Most recently, Mr. Schallenberg has completed several project management and Six Sigma on-line courses.

COMPANY

CASE NO.

Great Plains Energy Incorporated,  
Kansas City Power & Light Company

ER-2009-0089

Great Plains Energy Incorporated,  
Kansas City Power & Light Company, Aquila, Inc.

EM-2007-0374

<u>COMPANY</u>	<u>CASE NO.</u>
Missouri Pipeline Company	GC-2006-0491
Aquila, Inc.	ER-2005-0436
Union Electric Company, d/b/a AmerenUE	EC-2002-1
Mississippi River Transmission	RP96-199-000
Williams Natural Gas Company	RP95-136-000
Williams Natural Gas Company	RP94-365-000
Western Resources	GM-94-40
Laclede Gas Company	GR-94-220
Western Resources	GR-93-240
St. Joseph Light & Power Company	ER-93-41
Southwestern Bell Telephone Company	TC-93-224
St. Joseph Light & Power Company	EC-92-214
Kansas Power & Light Company	GR-91-291
Kansas Power & Light Company	EC-91-213
Kansas Power & Light Company	EM-91-213
Arkansas Power & Light Company	EM-91-29
Missouri Public Service Company	ER-90-101
Southwestern Bell Telephone Company	TR-90-98
Southwestern Bell Telephone Company	TC-89-14
Southwestern Bell Telephone Company	TO-89-56
General Telephone	TR-89-182
General Telephone	TM-87-19
General Telephone	TC-87-57
Union Electric Company	EC-87-114
General Telephone	TR-86-148
Southwestern Bell Telephone Company	TR-86-84
Kansas City Power & Light Company	EO-85-185
Kansas City Power & Light Company	ER-85-128
Southwestern Bell Telephone Company	TR-83-253
Kansas City Power & Light Company	ER-83-49

<u>COMPANY</u>	<u>CASE NO.</u>
Kansas City Power & Light Company	ER-82-66
Kansas City Power & Light Company	HR-82-67
Southwestern Bell Telephone Company	TO-82-3
Southwestern Bell Telephone Company	TR-82-199
Southwestern Bell Telephone Company	TR-81-208
Kansas City Power & Light Company	ER-81-42
Kansas City Power & Light Company	ER-80-48
Southwestern Bell Telephone Company	TR-80-256
United Telephone Company of Missouri	TR-80-235
Gas Service Company	GR-79-114
Southwestern Bell Telephone Company	TR-79-213
Kansas City Power & Light Company	ER-78-252
Missouri Public Service Company	GR-78-30
Missouri Public Service Company	ER-78-29
Gas Service Company	GR-78-70
Kansas City Power & Light Company	ER-77-118
Great Plains Energy Incorporated, Kansas City Power & Light Company Case No. ER-2009-0089 Date: April 7, 2009 (Surrebuttal) Areas: Iatan Prudence Review	
Great Plains Energy Incorporated, Kansas City Power & Light Company, Aquila, Inc. Case No. EM-2007-0374 Date: October 12, 2007 (Rebuttal – Staff Report) Areas: GPE Acquisition of Aquila	
Union Electric Company, d/b/a AmerenUE Case No. ER-2007-0002 Date: February 28, 2007 (Surrebuttal) Areas: EEInc.	
Union Electric Company, d/b/a AmerenUE Case No. ER-2007-0002 Date: January 31, 2007 (Rebuttal) Areas: EEInc. and 4 CSR 240-10.020	

Missouri Pipeline Company

Case No. GC-2006-0491

Areas: Affiliate Transactions, Tariff Violations and Associated Penalties; Transportation Tariffs

Union Electric Company, d/b/a AmerenUE

Case No. EA-2005-0180

Date: October 15, 2005 (Rebuttal)

Areas: East Transfer

Aquila, Inc.

Case No. ER-2005-0436

Date: October, 14 2005 (Direct) December 13, 2005 (Surrebuttal)

Areas: Unit Ownership Costs

Union Electric Company d/b/a AmerenUE

Case No.: EC-2002-1

Date: June 24, 2002

Areas: Overview, 4 CSR 240-10.020, Alternative Regulation Plan

Laclede Gas Company

Case No. GR-94-220

Date: July 1, 1994

Areas: Property Taxes, Manufactured Gas Accruals, Deregulated Cost Assignments

Western Resources

Case No. GM-94-40

Date: November 29, 1993

Areas: Jurisdictional Consequences of the Sale of Missouri Gas Properties

Kansas Power & Light Company

Case No. EM-91-213

Date: April 15, 1991

Areas: Purchase of Kansas Gas & Electric Company

Arkansas Power & Light Company and Union Electric Company

Case No. EM-91-29

Date: 1990-1991

No pre-filed rebuttal testimony by Staff before non-unanimous stipulation and agreement reached.

General Telephone Company of the Midwest

Case No. TM-87-19

Date: December 17, 1986

Areas: Merger

Union Electric Company

Case No. EC-87-114

Date: April 27, 1987

Areas: Elimination of Further Company Phase-In Increases, Write-Off of Callaway I to Company's Capital Structure

General Telephone Company of the Midwest

Case No. TC-87-57

Date: December 22, 1986

Areas: Background and Overview, GTE Service Corporation, Merger Adjustment, Adjustments to Income Statement

Southwestern Bell Telephone Company

Case No. TR-86-84

Date: 1986

No prefiled direct testimony by Staff - case settled before Staff direct testimony filed.

Kansas City Power & Light Company

Case Nos. EO-85-185 and ER-85-128

Date: April 11, 1985

Areas: Phase I - Electric Jurisdictional Allocations

Date: June 21, 1985

Areas: Phase III - Deferred Taxes Offset to Rate Base

Date: July 3, 1985

Areas: Phase IV - 47% vs. 41.5% Ownership, Interest, Phase-In, Test Year/True-Up, Decision to Build Wolf Creek, Non-Wolf Creek Depreciation Rates, Depreciation Reserve

Southwestern Bell Telephone Company

Case No. TR-83-253

Date: September 23, 1983

Areas: Cost of Divestiture Relating to AT&T Communications, Test Year, True-Up, Management Efficiency and Economy

Kansas City Power & Light Company

Case No. ER-83-49

Date: February 11, 1983

Areas: Test Year, Fuel Inventories, Other O&M Expense Adjustment, Attrition Adjustment, Fuel Expense-Forecasted Fuel Prices, Deferred Taxes Offset to Rate Base

Generic Telecommunications

Straight Line Equal Life Group and Remaining Life Depreciation Methods

Case No. TO-82-3

Date: December 23, 1981

Areas: Depreciation

Kansas City Power & Light Company

Case Nos. ER-82-66 and HR-82-67

Date: March 26, 1982

Areas: Indexing/Attrition, Normalization vs. Flow-Through, Deferred Taxes as an Offset to Rate Base, Annualization of Amortization of Deferred Income Taxes, Cost of Money/Rate of Return, Allocations, Fuel Inventories, Iatan AFDC Associated with AEC Sale, Forecasted Coal and Natural Gas Prices, Allowance for Known and Measurable Changes

Southwestern Bell Telephone Company

Case No. TR-82-199

Date: August 27, 1982

Areas: License Contract, Capitalized Property Taxes, Normalization vs. Flow-Through, Interest Expense, Separations, Consent Decree, Capital Structure Relationship

Southwestern Bell Telephone Company

Case No. TR-81-208

Date: August 6, 1981

Areas: License Contract, Flow-Through vs. Normalization

Kansas City Power & Light Company

Case No. ER-81-42

Date: March 13, 1981

Areas: Iatan (AEC Sale), Normalization vs. Flow-Through, Allocations, Allowance for Known and Measurable Changes

United Telephone Company of Missouri

Case No. TR-80-235

Date: December 1980

Areas: Rate of Return

Southwestern Bell Telephone Company

Case No. TR-80-256

Date: October 23, 1980

Areas: Flow-Through vs. Normalization

Kansas City Power & Light Company

Case Nos. ER-80-48 and ER-80-204

Date: March 11, 1980

Areas: Iatan Station Excess Capacity, Interest Synchronization, Allocations

Missouri Public Service Company

Case Nos. ER-79-60 and GR-79-61

Date: April 9, 1979

Areas: Depreciation Reserve, Cash Working Capital

Southwestern Bell Telephone Company  
Case No. TR-79-213  
Date: October 19, 1979  
Areas: Income Taxes, Deferred Taxes

Gas Service Company  
Case No. GR-79-114  
Date: June 15, 1979  
Areas: Deferred Taxes as an Offset to Rate Base

Missouri Public Service Company  
Case Nos. ER-78-29 and GR-78-30  
Date: August 10, 1978  
Areas: Fuel Expense, Electric Materials and Supplies, Electric and Gas Prepayments,  
Electric and Gas Cash Working Capital, Electric Revenues

While in the employ of the Kansas State Corporation Commission, Mr. Schallenberg worked on a Gas Service Company rate case and rate cases of various electric cooperatives.

**Charles R. Hyneman**  
**Utility Regulatory Auditor V**  
**Missouri Public Service Commission Staff**

**Qualifications**

Seventeen years of experience as a Missouri Public Service Commission Regulatory Auditor holding various positions of responsibility. Experience includes serving in the capacity of Office Manager of the Commission's Kansas City Missouri office, project coordinator and lead auditor. Filed expert witness testimony in numerous major utility merger and acquisition and rate cases in major projects.

**Education, Professional Registration, Memberships**

Certified Public Accountant  
MBA - University of Missouri-Columbia - 1988  
B.S. Accounting - Indiana State University, cum laude - 1985

**Professional Experience**

Regulatory Auditor 1993-Present Missouri Public Service Commission  
Professionally conduct rate case and other audits of Missouri utilities. Aid in the planning of audits for rate cases and in the development of Staff positions in such cases. Serve as lead auditor and project coordinator. Provide training and technical assistance to other auditors and other Commission personnel as requested. Prepare written data requests and conduct meetings with Company personnel to obtain data required in the preparation of rate case testimony and Cost of Service reports. Prepare and present Staff ratemaking adjustments, expert testimony and Cost of Service reports in proceedings before the Commission.

Captain, USAF 1985-1992 Vandenberg AFB, CA

Instructor, Missile Combat Crew Commander - provide classroom and simulator training to junior Air Force officers to prepare them to assume the duties and responsibilities of missile combat crew members.

Contract Administrator, USAF 1979-1982 Cannon AFB, NM

Act as contract administrator for base level new construction and services contracts. Interact with engineering personnel on the status of contract compliance. Review and evaluate contractor and engineering proposed contract modifications and change orders. Monitor contractor performance with applicable contract and federal labor requirements. Monitor, evaluate and approve contractor requests for progress payments. Ensure contract closeout procedures are accomplished in accordance with contract terms and conditions.

<b>Date Filed</b>	<b>Case Name</b>	<b>Case Number</b>	<b>Issue</b>	<b>Exhibit</b>
02/13/2009/ 03/13/2009/ 04/09/2009	Kansas City Power and Light Company-Greater Missouri Operations	HR-2009-0092	Transition costs, Crossroads Capacity issues, SERP, Acquisition detriments	Direct COS Report, Rebuttal, Surrebuttal
02/13/2009/ 03/13/2009/ 04/09/2009	Kansas City Power and Light Company-Greater Missouri Operations	ER-2009-0090	Transition costs, Crossroads Capacity issues, SERP, Acquisition detriments	Direct COS Report, Rebuttal, Surrebuttal
02/11/2009/ 03/11/2009/ 04/07/2009	Kansas City Power and Light Company	ER-2009-0089	Corporate Costs, Merger Costs, Warranty Payments, SERP, Nuclear Refueling Outage costs, Settlements	Direct COS Report, Rebuttal, Surrebuttal
09/24/2007	Kansas City Power and Light Company	ER-2007-0291	Miscellaneous A&G Expense	Surrebuttal
7/24/2007	Kansas City Power and Light Company	ER-2007-0291	Miscellaneous	Staff COS Report
07/24/2007	Kansas City Power and Light Company	ER-2007-0291	Talent Assessment, Severance, Hawthorn V Subrogation Proceeds	Direct
03/20/2007	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Hedging Policy Plant Capacity	Surrebuttal
02/20/2007	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Natural Gas Prices	Rebuttal
01/18/2007	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Fuel Prices Corporate Allocation	Direct

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11/07/2006	Kansas City Power and Light Company	ER-2006-0314	Fuel Prices	True-Up
10/06/2006	Kansas City Power and Light Company	ER-2006-0314	Severance, SO <sub>2</sub> Liability, Corporate Projects	Surrebuttal
08/08/2006	Kansas City Power and Light Company	ER-2006-0314	Fuel Prices Miscellaneous Adjustments	Direct
12/13/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Natural Gas Prices; Supplemental Executive Retirement Plan Costs; Merger Transition Costs	Surrebuttal
12/13/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR-2005-0450	Natural Gas Prices; Supplemental Executive Retirement Plan Costs; Merger Transition Costs	Surrebuttal
11/18/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Natural Gas Prices	Rebuttal
10/14/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Corporate Allocations, Natural Gas Prices Merger Transition Costs	Direct
10/14/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR-2005-0450	Corporate Allocations, Natural Gas Prices Merger Transition Costs	Direct
02/15/2005	Missouri Gas Energy	GU20050095	Accounting Authority Order	Direct
01/14/2005	Missouri Gas Energy	GU20050095	Accounting Authority Order	Direct
06/14/2004	Missouri Gas Energy	GR20040209	Alternative Minimum Tax; Stipulation Compliance; NYC Office; Executive Compensation; Corporate Incentive Compensation; True-up Audit; Pension Expense; Cost of Removal; Lobbying.	Surrebuttal

<b>Date Filed</b>	<b>Case Name</b>	<b>Case Number</b>	<b>Issue</b>	<b>Exhibit</b>
04/15/2004	Missouri Gas Energy	GR20040209	Pensions and OPEBs; True-Up Audit; Cost of Removal; Prepaid Pensions; Lobbying Activities; Corporate Costs; Miscellaneous Adjustments	Direct
02/13/2004	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR20040024	Severance Adjustment; Supplemental Executive Retirement Plan; Corporate Cost Allocations	Surrebuttal
02/13/2004	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER20040034	Severance Adjustment; Corporate Cost Allocations; Supplemental Executive Retirement Plan	Surrebuttal
01/06/2004	Aquila, Inc.	GR20040072	Corporate Allocation Adjustments; Reserve Allocations; Corporate Plant	Direct
12/09/2003	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR20040024	Current Corporate Structure; Aquila's Financial Problems; Aquila's Organizational Structure in 2001; Corporate History; Corporate Plant and Reserve Allocations; Corporate Allocation Adjustments	Direct
12/09/2003	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER20040034	Corporate Plant and Reserve Allocations; Corporate Allocation Adjustments; Aquila's Financial Problems; Aquila's Organizational Structure in 2001; Corporate History; Current Corporate Structure	Direct
03/17/2003	Southern Union Co. d/b/a Missouri Gas Energy	GM20030238	Acquisition Detriment	Rebuttal

<b>Date Filed</b>	<b>Case Name</b>	<b>Case Number</b>	<b>Issue</b>	<b>Exhibit</b>
08/16/2002	The Empire District Electric Company	ER2002424	Prepaid Pension Asset; FAS 87 Volatility; Historical Ratemaking Treatments-Pensions & OPEB Costs; Pension Expense-FAS 87 & OPEB Expense-FAS 106; Bad Debt Expense; Sale of Emission Credits; Revenues	Direct
04/17/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service & St. Joseph Light & Power	GO2002175	Accounting Authority Order	Rebuttal
01/22/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER2001265	Acquisition Adjustment	Surrebuttal
01/22/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	EC2001265	Acquisition Adjustment; Corporate Allocations;	Surrebuttal
01/08/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	EC2002265	Acquisition Adjustment	Rebuttal
01/08/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER2001672	Acquisition Adjustment	Rebuttal
12/06/2001	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER2001672	Corporate Allocations	Direct
12/06/2001	UtiliCorp United, Inc. d/b/a Missouri Public Service	EC2002265	Corporate Allocations	Direct
04/19/2001	Missouri Gas Energy, a Division of Southern Union Company	GR2001292	Revenue Requirement; Corporate Allocations; Income Taxes; Miscellaneous Rate Base Components; Miscellaneous Income Statement Adjustments	Direct
11/30/2000	Holway Telephone Company	TT2001119	Revenue Requirements	Rebuttal

<b>Date Filed</b>	<b>Case Name</b>	<b>Case Number</b>	<b>Issue</b>	<b>Exhibit</b>
06/21/2000	UtiliCorp United, Inc. / Empire District Electric Company	EM2000369	Merger Accounting Acquisition	Rebuttal
05/02/2000	UtiliCorp United, Inc. / St. Joseph Light and Power	EM2000292	Deferred Taxes; Acquisition Adjustment; Merger Benefits; Merger Premium; Merger Accounting; Pooling of Interests	Rebuttal
03/01/2000	Atmos Energy Company and Associated Natural Gas Company	GM2000312	Acquisition Detriments	Rebuttal
09/02/1999	Missouri Gas Energy	GO99258	Accounting Authority Order	Rebuttal
04/26/1999	Western Resources Inc. and Kansas City Power and Light Company	EM97515	Merger Premium; Merger Accounting	Rebuttal
07/10/1998	Missouri Gas Energy, a Division of Southern Union Company	GR98140	SLRP AAOs; Reserve; Deferred Taxes; Plant	True-Up
05/15/1998	Missouri Gas Energy, a Division of Southern Union Company	GR98140	SLRP AAOs; Automated Meter Reading (AMR)	Surrebuttal
04/23/1998	Missouri Gas Energy, a Division of Southern Union Company	GR98140	Service Line Replacement Program; Accounting Authority Order	Rebuttal
03/13/1998	Missouri Gas Energy, a Division of Southern Union Company	GR98140	Miscellaneous Adjustments; Plant; Reserve; SLRP; AMR; Income and Property Taxes;	Direct
11/21/1997	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER97394	OPEB's; Pensions	Surrebuttal
08/07/1997	Associated Natural Gas Company, Division of Arkansas Western Gas Company	GR97272	FAS 106 and FAS 109 Regulatory Assets	Rebuttal
06/26/1997	Associated Natural Gas Company, Division of Arkansas Western Gas Company	GR97272	Property Taxes; Store Expense; Material & Supplies; Deferred Tax Reserve; Cash Working Capital; Postretirement Benefits; Pensions; Income Tax Expense	Direct

<b>Date Filed</b>	<b>Case Name</b>	<b>Case Number</b>	<b>Issue</b>	<b>Exhibit</b>
10/11/1996	Missouri Gas Energy	GR96285	Income Tax Expense; AAO Deferrals; Acquisition Savings	Surrebuttal
09/27/1996	Missouri Gas Energy	GR96285	Income Tax Expense; AAO Deferrals; Acquisition Savings	Rebuttal
08/09/1996	Missouri Gas Energy	GR96285	Income Tax Expense; AAO Deferrals; Acquisition Savings	Direct
05/07/1996	Union Electric Company	EM96149	Merger Premium	Rebuttal
04/20/1995	United Cities Gas Company	GR95160	Pension Expense; OPEB Expense; Deferred Taxes; Income Taxes; Property Taxes	Direct
05/16/1994	St. Joseph Light & Power Company	HR94177	Pension Expense; Other Postretirement Benefits	Direct
04/11/1994	St. Joseph Light & Power Company	ER94163	Pension Expense; Other Postretirement Benefits	Direct
08/25/1993	United Telephone Company of Missouri	TR93181	Cash Working Capital	Surrebuttal
08/13/1993	United Telephone Company of Missouri	TR93181	Cash Working Capital	Rebuttal
07/16/1993	United Telephone Company of Missouri	TR93181	Cash Working Capital; Other Rate Base Components	Direct

**Keith A. Majors**  
**Utility Regulatory Auditor III**  
**Missouri Public Service Commission Staff**

Mr. Majors earned a Bachelor of Science in Accounting, cum laude, from Truman State University in Kirksville, Missouri in 2007. (Member of Beta Alpha Psi, honors organization for Financial Information students and professionals.) He was first employed at the Missouri Public Service Commission in June 2007 as a Utility Regulatory Auditor I. He was promoted to his current position as Utility Regulatory Auditor III in June 2009. Mr. Majors was a contributor to the Staff's Revenue Requirement Cost of Service Report and filed rebuttal and surrebuttal testimony in Case Nos. ER-2009-0089, ER-2009-0090, and HR-2009-0092.

<b>Date Filed</b>	<b>Case Name</b>	<b>Case Number</b>	<b>Issue</b>	<b>Exhibit</b>
02/13/2009/ 03/13/2009/ 04/09/2009	KCP&L -Greater Missouri Operations Company	HR-2009-0092	Payroll, Employee Benefits, Incentive Compensation	Direct COS Report, Rebuttal, Surrebuttal
02/13/2009/ 03/13/2009/ 04/09/2009	KCP&L -Greater Missouri Operations Company	ER-2009-0090	Payroll, Employee Benefits, Incentive Compensation	Direct COS Report, Rebuttal, Surrebuttal
02/11/2009/ 03/11/2009/ 04/07/2009	Kansas City Power & Light Company	ER-2009-0089	Payroll, Employee Benefits, Incentive Compensation	Direct COS Report, Rebuttal, Surrebuttal
4/1/2008	Trigen Kansas City Energy Corporation	HR-2008-0300	Fuel Inventories, Prepayments, Materials and Supplies	Direct COS Report