

Exhibit No.:
Issue: *Procedural Schedule*
Changes
Witness: *Cary G. Featherstone*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Verified Statement*
Case No.: *ER-2001-672*
Date Testimony Prepared: *October 26, 2001*

MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DIVISION

VERIFIED STATEMENT
OF
CARY G. FEATHERSTONE

UTILICORP UNITED INC.
d/b/a MISSOURI PUBLIC SERVICE

CASE NO. ER-2001-672

Jefferson City, Missouri
October 2001

VERIFIED STATEMENT

OF

CARY G. FEATHERSTONE

UTILICORP UNITED, INC.

d/b/a MISSOURI PUBLIC SERVICE

CASE NO. ER-2001-672

Q. Please state your name and business address.

A. My name is Cary G. Featherstone. My business address is 3675 Noland Road, Suite 110, Independence, Mo.

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

A. I am employed by the Missouri Public Service Commission (Commission) as a Regulatory Auditor.

Q. Please describe your educational background.

A. I graduated from the University of Missouri at Kansas City in December 1978 with a Bachelor of Arts degree in Economics. My course work included course work in the field of Accounting.

Q. What has been the nature of your duties while in the employ of this Commission?

A. 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 and sewer and telecommunication companies. I have been involved in cases concerning proposed rate

1 increases, earnings investigations and complaint cases as well as cases relating to mergers
2 and acquisitions and certification cases.

3 Q. Have you previously filed testimony before this Commission?

4 A. Yes, I have. Schedule 1 to this testimony is a summary of rate cases that I
5 have submitted testimony. In addition, Schedule 1 also identifies cases where I directly
6 supervised and assisted in audits of several public utilities, but where I did not file testimony.

7 Q. With reference to Case No. ER-2001-672, have you examined and studied the
8 books and records of UtiliCorp United Inc. (UtiliCorp or Company) and its division,
9 Missouri Public Service (MPS)?

10 A. No. Staff has been unable to examine the books and records of UtiliCorp or
11 its division, Missouri Public Service, nor has Staff been able to audit the books and records
12 of the recently merged St. Joseph Light & Power, another division of UtiliCorp. In addition,
13 Staff has been unable to obtain information necessary to complete its audit of UtiliCorp and
14 its divisions operating in the state of Missouri and meet the November 15, 2001 direct filing
15 date as Ordered by the Commission in its August 14, 2001 Order Concerning Test Year and
16 True-up, Resetting Evidentiary and True-up Hearings, Adopting Procedural Schedule, and
17 Concerning Local Public Hearings (Order on Test Year).

18 Q. When did St. Joseph Light & Power become a division of UtiliCorp?

19 A. On December 30, 2000, UtiliCorp merged with St. Joseph Light & Power
20 Company and now operates that entity as an operating division. Staff is having the same, if
21 not worse, difficulties in obtaining data from UtiliCorp concerning its St. Joseph Light &
22 Power division.

23 Q. What is the purpose of your Verified Statement?

1 A. The purpose of my Verified Statement is to provide certain information
2 regarding the status of Staff's current audit of UtiliCorp and its two Missouri divisions. Staff
3 has significant and unprecedented discovery problems with UtiliCorp's current rate
4 application filed as Case No. ER-2001-672. Staff is proposing to modify the existing
5 procedural schedule in this case.

6 Q. What problems has Staff encountered in performing an audit of UtiliCorp in
7 this case?

8 A. Staff witness Steve M. Traxler is providing a verified statement on several
9 discovery areas in this case. In my Verified Statement, I will address the Company's updated
10 case for the agreed upon change in the test year.

11 Q. When did UtiliCorp file the Missouri Public Service case?

12 A. UtiliCorp filed this case on June 8, 2001. The rate increases UtiliCorp filed
13 are designed to increase its revenues \$49.4 million annually, exclusive of franchise and
14 occupational taxes. This represents an overall 16.9 percent increase to existing revenues.

15 Q. What test year did UtiliCorp use when it filed its case?

16 A. UtiliCorp used the 12-months ending June 30, 2000 as its test year in this
17 case, identified in the direct testimony of UtiliCorp witness Gary L. Clemens, Regulatory
18 Services Manager. At page 5, line 17, Mr. Clemens stated the following regarding the test
19 year:

20 UtiliCorp used the historical test-year ending June 30, 2000 for
21 purposes of its filing in this case. In addition, we made certain
22 adjustments to rate base, operating income and the cost of capital to
23 reflect changes through September 30, 2001 to make this test period
24 more representative of the periods during which the requested rates
25 would actually be in effect.

1 Q. Did UtiliCorp desire to change the test year in this case after its June 8th
2 filing?

3 A. Yes. In Mr. Clemens' direct testimony filed on June 8, he indicated the need
4 to change the test year to the 12-months ending December 31, 2000. While the Company's
5 filing including supporting documentation was based on a test year of 12-months ending June
6 30, 2000, updated through September 30, 2001, UtiliCorp indicated in its direct testimony
7 that the test year should ultimately be the 12-months ended December 31, 2000, updated
8 through September 30, 2001. Mr. Clemens stated the following at page 6, line 9 of his direct
9 testimony:

10 New information is now available and additional information will
11 become available as each accounting month is completed. To
12 incorporate as much new information as possible in the data presented
13 to the Commission and still respect the anticipated Commission
14 schedule, UtiliCorp recommends that in this case the Commission use
15 a historical test year ending December 31, 2000 properly adjusted and
16 adjusted and updated for known and measurable changes through
17 September 30, 2001.

18 In his direct testimony, Mr. Clemens also indicated the Company's desire for a
19 "true-up" to include certain items that will be known as of February 2002."

20 Shortly after the Company filed its case on June 8th, it approached Staff to discuss the
21 test year Staff planned to use in this case. On July 6, 2001 I met with Mr. Gary Clemens and
22 Ms. Bev Agut of UtiliCorp to discuss test year and true-up for this case.

23 At this meeting, UtiliCorp indicated its strong preference for using calendar year
24 2000 for the test year, with an update for known and measurable items through June 30,
25 2001. They also indicated the need to have a true-up period through January 31, 2002 to
26 allow sufficient time to audit the second phase of the purchase power agreement between
27 UtiliCorp and MEP Pleasant Hill, L.L.C., which was included in its direct case (the Aries

Power Plant jointly owned by a subsidiary of UtiliCorp and Calpine Corporation). This agreement involves a new generating unit that is a 600-megawatt capacity combined cycle natural gas fired unit. Missouri Public Service will have the benefit of 500-megawatts of this capacity.

During the July 6th meeting UtiliCorp stated that it wanted to use the calendar year 2000 test year because the Company believed it would be both a "cleaner" test year and easier to use because of the recent merger with St. Joseph Light & Power. UtiliCorp said that information for that year also would be immediately available to audit, since the close of the year 2000 operations had taken place over six months prior to the time of the meeting. In effect, Mr. Clemens and Ms. Agut represented that all the information necessary to audit this test year would be readily available to Staff at the start of field work for its audit (which was to begin sometime in August). Staff was assured that the information supporting UtiliCorp's updated case as the result of changing the test year from June 30, 2000 to December 31, 2000 would be available to Staff early in September. That obviously has not happened.

Q. Did UtiliCorp indicate that it understood that it needed to update its case?

A. Yes. During the July 6th meeting, Mr. Clemens indicated that UtiliCorp would update its case using a test year ended 12-months ending December 31, 2000 with known and measurable changes through June 30, 2001. Thus, despite filing its case on June 8th using a test year of June 30, 2000, only four weeks later UtiliCorp was indicating that it would need to update its case substantially to another test year.

Q. When did UtiliCorp request a change in the test year?

A. UtiliCorp filed its test year recommendation with the Commission on July 10, 2001 proposing calendar year 2000 as the test year. In addition to the statement by

1 Mr. Clemens in his direct testimony quoted above, UtiliCorp stated an additional reason for
2 the need to change the test year it filed on June 8th as follows:

3 In addition, because of the significant increases in MPS's fuel and
4 purchased power costs, (a portion of which costs relate to the
5 purchased power agreement with MEP Pleasant Hill, L.L.C., and
6 began to be incurred on June 1, 2001 and an additional portion of
7 which costs will begin in January 2002), MPS now recommends that
8 the "test year as updated" in this case should be through and including
9 June 30, 2001, except for the costs associated with those items listed in
10 MPS's separate pleading regarding true-up.

11 Staff filed its test year recommendation on July 25 indicating that it concurred with
12 UtiliCorp's proposed test year, updated "for known and measurable changes through June 30,
13 2001, that maintain a proper matching of revenues, expenses and rate base."

14 On July 25, 2001, the Office of the Public Counsel (Public Counsel) filed its test year
15 recommendation with the Commission. The Public Counsel recommended that the test year
16 be the 12-months ended June 30, 2001.

17 Q. When did UtiliCorp know that it needed to change the test year from that
18 which it filed in its direct case?

19 A. UtiliCorp knew at the time it filed its case with supporting testimony that it
20 wanted to change its test year. As related above, UtiliCorp witness Clemens stated in his
21 direct testimony that the Company was recommending a test year of December 31, 2000 be
22 used instead of the test year June 30, 2000 on which the Company's tariff filing in this case is
23 based. On July 10th, 2001, one month after the tariff filing of June 8th, UtiliCorp filed its
24 calendar year 2000 test year recommendation with the Commission.

25 Q. When did the Commission issue its Order setting the test year and true-up?

26 A. The Commission issued an Order regarding test year and true-up on
27 August 14, 2001. The Commission stated in its Order that "either of the proposed test years

1 would be suitable. Having considered all of the circumstances and the arguments of the
2 parties, the Commission will adopt the test year proposed by UtiliCorp and Staff.”
3 Therefore, the Commission ordered a test year of the 12-months ended December 31, 2000,
4 with known and measurable changes through June 30, 2001. The true-up cutoff date was set
5 to be January 31, 2002.

6 Q. When did UtiliCorp provide Staff with the results of its Commission-
7 authorized test year, the 12-months ending December 31, 2000?

8 A. Staff received most (but not all) of the workpapers supporting UtiliCorp’s
9 changed test year on October 12, 2001. UtiliCorp’s changed revenue requirement calculation
10 was not provided until October 22, 2001.

11 Q. Is it common for utility companies to file tariff sheets and testimony with the
12 Commission based on a test year that was used to develop the amount of the tariff increase
13 and then propose to change the test year in the midst of the audit process?

14 A. No, this is highly unusual. Staff, as well as the other parties to the case, rely
15 on the Company’s testimony and supporting workpapers to assist in identifying areas in the
16 test year that are abnormal or unusual and, thus require normalization adjustments. Typically
17 Staff are provided copies of workpapers supporting a utility’s requested rate increase amount
18 at or about the time that the company files its application and direct testimony in support of
19 the increase. In effect, by not having UtiliCorp’s “new” test year filing until October 12,
20 when Staff received the majority of UtiliCorp’s workpapers, and not having UtiliCorp’s
21 updated revenue requirement for Missouri Public Service until October 22, 2001, the Staff is
22 greatly impaired in its ability to complete its audit of Missouri Public Service.

1 Q. Has the Commission previously recognized the importance of the test year
2 that is used in this case?

3 A. Yes. In its August 14th Order regarding the test year and true-up, the
4 Commission stated the following:

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

17 Q. When did UtiliCorp indicate that auditable records for its changed test year
18 would be available?

19 A. During a two-day meeting August 27 and 28, 2001 between UtiliCorp and
20 Staff regarding the Company's accounting system, UtiliCorp representative Gary Clemens
21 stated that the Company's "new case" and associated workpapers would be available the first
22 week of September. When Staff did not receive the workpapers for the updated case during
23 this stated time frame, Staff inquired of UtiliCorp each week as to when these workpapers
24 would be provided. Staff indicated to UtiliCorp that even if only portions of the case become
25 available, it would be helpful to receive the workpapers as soon as available. The only
26 workpapers Staff received were the results of UtiliCorp's fuel model that was provided in
27 late September and payroll in early October. As stated above, it was not until October 22,
28 2001 that Staff received UtiliCorp's final revenue requirement for the test year ended
29 December 31, 2000, updated for known and measurable changes through June 30, 2001.

1 Q. Has UtiliCorp indicated whether it intends to file updated or supplemental
2 direct testimony to support its "new case" with the changed test year?

3 A. Staff asked UtiliCorp if it planned to file new testimony to support the
4 changes it was making to its original case to change the test year that was filed on June 8th.
5 Mr. Clemens responded that he was not certain, but did not believe that UtiliCorp had any
6 plans to file additional testimony. In essence, UtiliCorp does not have testimony that
7 describes the changes that it has made to its case, the changes in methodologies it has
8 employed, or the changes it has made to positions that it presented in its original June 8th
9 filing.

10 Q. Has Staff had difficulty in obtaining information for property records that are
11 required to develop depreciation rates?

12 A. Yes. UtiliCorp has not provided property records for the period 1997 to 2000
13 on a timely basis, so Staff cannot develop depreciation rates based on most current
14 information to include in its direct filing in this case. Staff's depreciation witness Jolie
15 Mathis requested this information in Staff Data Request No. 4703 submitted July 23, 2001.
16 On August 1, 2001 UtiliCorp formally objected to the format in which Staff requested the
17 data be supplied, but not to providing the data itself. Staff has attempted to work with
18 UtiliCorp on an on-going basis since August 1, 2001, to get the data requested in usable
19 form.

20 Q. Has UtiliCorp done anything else that has caused Staff to not be able to
21 complete its audit in time to file direct testimony by November 15, 2001?

22 A. Yes. Staff witness Traxler addresses in his Verified Statement that Staff was
23 not provided access to Missouri Public Service's books and records (general ledger) for the

1 period December 31, 2000 until October 22, 2001. In addition, Staff did not receive
2 Missouri Public Service's plant in service and reserve balances for the period June 30, 2001
3 until after normal business hours on Friday, October 5, 2001. Effectively, Staff did not get
4 this information until October 8th. Even then, the dollar amounts, by Federal Energy
5 Regulatory Commission (FERC) Uniform System of Accounts (USOA), were provided on
6 several sheets of paper from an Excel spreadsheet printout, not in an ongoing monthly report.

7 On October 9th, Staff notified UtiliCorp that the plant in service and reserve balances
8 would have to go through a "verification" process as the result of the lack of supporting
9 documentation. On October 12, 2001, UtiliCorp provided a response to Staff Data Request
10 No. 302 that provided plant in service by FERC account for June 30, 2001. On October 22,
11 2001, UtiliCorp provided yet another document, the plant ledger, that contains June 30, 2001
12 plant balances. Two of these three documents do not tie to one another and Staff is currently
13 in the process of attempting to ascertain if the third document, the plant ledger, can be used
14 for our audit purposes. Therefore, from Staff's perspective there are, in effect, potentially
15 three separate plant in service balances as of June 30, 2001. This is unacceptable to Staff in
16 putting together its case. Staff must perform additional audit steps to determine which of the
17 plant balances is the right one to use in this case. In any event, the delay in receiving plant
18 and reserve information has greatly impaired Staff in timely completing its audit and filing its
19 case.

20 Q. What are the current filing dates for the filing of direct testimony by Staff,
21 Public Counsel and Intervenors in this case?

22 A. The Commission issued the procedural schedule in this case on August 14,
23 2001. November 15, 2001 is the date established for filing direct testimony, excluding class

1 cost-of-service and rate design. The date established for filing direct testimony for class
2 cost-of-service and rate design is November 29, 2001.

3 Q. As matters currently stand, is there sufficient time for Staff to complete the
4 type of audit that Staff normally performs and meet the November 15, 2001 direct filing
5 date?

6 A. No. Considering the lateness of critical and essential information that
7 UtiliCorp is just now providing, Staff will not be able to file such a direct case by the
8 November 15th filing date. Because UtiliCorp has failed to provide on a timely basis
9 information relating to its general ledger and plant in service, as well as property records for
10 depreciation information, along with the support for the change of test year and updated case
11 prepared by UtiliCorp that Staff has just received, Staff is recommending modification of the
12 existing procedural schedule in this case to allow for an extension of time for the filing of
13 direct testimony and a change in the procedural schedule of subsequent events.

14 Q. What is the modification to the current procedural schedule Staff is
15 recommending to the Commission?

16 A. Staff would propose that the current November 15th filing date for direct
17 testimony be moved to December 6th -- 21 days from existing filing date. This change in
18 schedule would affect the other filing dates in the case and the need to modify the hearing
19 dates. An attempt has been made to complete the hearings by the current schedule giving the
20 Commission its full time to decide the case. Staff proposes to modify the existing procedural
21 schedule as follows:

<u>Current</u>	<u>Proposed</u>	
Direct	November 15, 2001	December 6
Prehearing	December 3 through 7	December 17 through 21
Rebuttal	December 20	January 8, 2002
Surrebuttal	January 10, 2002	January 22
Evidentiary	January 22 through 25	January 25
Hearings	January 28 through 30	January 28 through 30
	February 1	February 1
	February 4 through 8	February 4 through 8

11 The proposed changes to the procedural schedule would change the evidentiary
12 hearings from 13 days to 10 days but finish on the same date as is currently scheduled —
13 February 8th. The proposed changes involve testimony filing dates, and not the time for the
14 Commission's deliberations on the issues that will be presented in this case. The existing
15 true-up filings and true-up hearings would remain the same as identified in the Commission's
16 August 14, 2001 Order on procedural schedule.

17 Q. Are the proposed changes to the procedural schedule sufficient for Staff to do
18 a thorough and complete audit of UtiliCorp?

19 A. While this schedule will continue to be compressed with respect to completing
20 Staff's case considering all the work that is left to finished as a result of the discovery
21 problems, the requested change in procedural schedule is the maximum time that Staff
22 believes is available without moving the evidentiary hearing dates. While additional time
23 would provide the parties an opportunity to have a better filing, requesting more time beyond
24 that proposed by Staff would, by necessity, require less time for the Commission to decide
25 this case.

1 Q. When did Staff submit its first data requests to the Company relating to this
2 rate application?

3 A. Staff submitted a set of 47 data requests on June 12, 2001. Data Request Nos.
4 48 through 97 were submitted on June 15th. Accounting Department Staff have submitted a
5 total of 466 data requests as of October 26, 2001.

6 Q. When did UtiliCorp provide Staff its updated workpapers using the calendar
7 year 2000 as the test year?

8 A. While Staff received part of UtiliCorp's fuel expense workpapers in late
9 September and payroll in early October, the Company did not provide the majority of the
10 Missouri Public Service case workpapers until October 12, 2001. Even the workpapers
11 provided n October 12th were incomplete. The Staff did not receive UtiliCorp's cash
12 working capital amounts until October 15. The workpapers Staff received on October 12th
13 did not include any workpapers relating to income taxes. The Staff did not get the
14 Company's overall revenue requirement identifying Missouri Public Service final dollar
15 amounts supporting its updated case until Monday, October 22, 2001. Much work has to be
16 completed to identify changes between this new case and the case UtiliCorp filed on June 8th.
17 UtiliCorp has not filed any testimony explaining the changes.

18 Q. Does UtiliCorp recognize Staff's need to have adequate time to conduct its
19 audit?

20 A. Yes. In its July 10, 2001 Test Year Recommendation UtiliCorp recognized
21 this Staff need for adequate time as demonstrated by the following:

22 Although the direct testimony of Mr. Clemens suggested a "test year
23 as updated" through September 2001, the hearings schedule proposed
24 by the Commission calls for evidentiary hearings to commence in
25 January, 2002. These hearing dates may not allow the Staff adequate

1 time for its audit. Therefore, the June 30, 2001, "test year as updated"
2 as now proposed by MPS will allow sufficient time for audit and will
3 meet the proposed schedule.

4 If UtiliCorp had been timely in providing its new case, sufficient time might have
5 existed for Staff to complete its audit and timely file its recommendations regarding
6 UtiliCorp's rate case filing. As it turned out, any time advantage from moving the proposed
7 known and measurable period from September 30 to June 30 has completely disappeared.

8 Q. Do other parties in the rate cases typically rely on Staff's direct testimony
9 filing?

10
11 A. Yes. The Office of the Public Counsel and other parties greatly rely on Staff's
12 audit findings when they make their recommendations to the Commission. Staff's direct case
13 typically becomes central to the rate proceeding process. This requires that Staff's direct
14 case be current and up to date for material events that affect the revenue requirement,
15 maintain a proper matching of revenues, expenses and rate base, and are auditable. The
16 reconciliation filed with the Commission relies greatly on Staff's case, as well. Indeed,
17 Staff's direct case is used as the foundation and basis for discussions among the parties
18 during the prehearing conference.

19 Q. Does this conclude your verified statement?

20 A. Yes, it does.


BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Tariff filing of)	
Missouri Public Service a Division of)	Case No. ER-2001-672
UtiliCorp United Inc., to implement a)	
general rate increase for retail electric service)	
provided to customers in the Missouri service)	
area of Missouri Public Service.)	

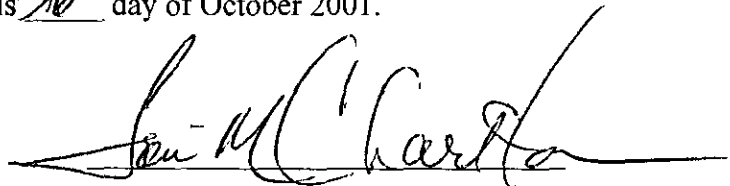
AFFIDAVIT OF CARY G. FEATHERSTONE

STATE OF MISSOURI)	
)	ss.
COUNTY OF COLE)	

Cary G. Featherstone, of lawful age, on his oath states: that he has participated in the preparation of the foregoing Verified Statement in question and answer form, consisting of 14 pages to be presented in the above case; that the answers in the foregoing Verified Statement were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.


Cary G. Featherstone

Subscribed and sworn to before me this 26th day of October 2001.





TONI M. CHARLTON
NOTARY PUBLIC STATE OF MISSOURI
COUNTY OF COLE
My Commission Expires December 28, 2004

Cary G. Featherstone

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony</u>	<u>Disposition</u>
1980	Case No. ER-80-53	St. Joseph Light & Power Company (electric)	Direct	Stipulated
1980	Case No. OR-80-54	St. Joseph Light & Power Company (transit)	Direct	Stipulated
1980	Case No. HR-80-55	St. Joseph Light & Power Company (industrial steam)	Direct	Stipulated
1980	Case No. GR-80-173	The Gas Service Company (natural gas)	Direct	Stipulated
1980	Case No. GR-80-249	Rich Hill-Hume Gas Company (natural gas)	No Testimony filed	Stipulated
1980	Case No. TR-80-235	United Telephone Company of Missouri (telephone)	Direct Rebuttal	Contested
1981	Case No. ER-81-42	Kansas City Power & Light Company (electric)	Direct Rebuttal	Contested
1981	Case No. TR-81-208	Southwestern Bell Telephone Company (telephone)	Direct Rebuttal Surrebuttal	Contested
1981	Case No. TR-81-302	United Telephone Company of Missouri (telephone)	Direct	Stipulated
1981	Case No. TO-82-3	Investigation of Equal Life Group and Remaining Life Depreciation Rates (telephone-- depreciation case)	Direct	Contested
1982	Case Nos. ER-82-66 and HR-82-67	Kansas City Power & Light Company (electric & district steam heating)	Direct Rebuttal Surrebuttal	Contested
1982	Case No. TR-82-199	Southwestern Bell Telephone Company (telephone)	Direct	Contested

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony</u>	<u>Disposition</u>
1983	Case No. EO-83-9	Investigation and Audit of Forecasted Fuel Expense of Kansas City Power & Light Company (electric-- forecasted fuel true-up)	Direct	Contested
1983	Case No. ER-83-49	Kansas City Power & Light Company (electric)	Direct Rebuttal Surrebuttal	Contested
1983	Case No. TR-83-253	Southwestern Bell Telephone Company (telephone)	Direct	Contested
1984	Case No. EO-84-4	Investigation and Audit of Forecasted Fuel Expense of Kansas City Power & Light Company (electric-- forecasted fuel true-up)	Direct	Contested
1985	Case Nos. ER-85-128 and EO-85-185	Kansas City Power & Light Company (electric)	Direct	Contested
1987	Case No. HO-86-139	Kansas City Power & Light Company (district steam heating-- discontinuance of public utility)	Direct Rebuttal Surrebuttal	Contested
1988	Case No. TC-89-14	Southwestern Bell Telephone Company (telephone-- complaint case)	Direct Surrebuttal	Contested
1989	Case No. TR-89-182	GTE North, Incorporated (telephone)	Direct Rebuttal Surrebuttal	Contested
1990	Case No. GR-90-50	Kansas Power & Light - Gas Service Division (natural gas)	Direct	Stipulated
1990	Case No. ER-90-101	UtiliCorp United Inc., Missouri Public Service Division (electric)	Direct Surrebuttal	Contested
1990	Case No. GR-90-198	UtiliCorp United, Inc., Missouri Public Service Division	Direct	Stipulated

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony</u>	<u>Disposition</u>
		(natural gas)		
1990	Case No. GR-90-152	Associated Natural Gas Company (natural gas)	Rebuttal	Stipulated
1991	Case No. EM-91-213	Kansas Power & Light - Gas Service Division (natural gas-- acquisition/merger case)	Rebuttal	Contested
1991	Case Nos. EO-91-358 and EO-91-360	UtiliCorp United Inc., Missouri Public Service Division (electric-- accounting authority orders)	Rebuttal	Contested
1991	Case No. GO-91-359	UtiliCorp United Inc., Missouri Public Service Division (natural gas)	Memorandum Recommendation	Stipulated
1993	Case Nos. TC-93-224 and TO-93-192	Southwestern Bell Telephone Company (telephone-- complaint case)	Direct Rebuttal Surrebuttal	Contested
1993	Case No. TR-93-181	United Telephone Company of Missouri (telephone)	Direct Surrebuttal	Contested
1993	Case No. GM-94-40	Western Resources, Inc. and Southern Union Company (natural gas-- sale of Missouri property)	Rebuttal	Stipulated
1994	Case No. GM-94-252	UtiliCorp United Inc., acquisition of Missouri Gas Company and Missouri Pipeline Company (natural gas--acquisition case)	Rebuttal	Contested
1994	Case No. GA-94-325	UtiliCorp United Inc., expansion of natural gas to City of Rolla, MO (natural gas-- certificate case)	Rebuttal	Contested
1995	Case No. GR-95-160	United Cities Gas Company (natural gas)	Direct	Contested
1995	Case No. ER-95-279	Empire District Electric Company (electric)	Direct	Stipulated
1996	Case No. GA-96-130	UtiliCorp United, Inc./Missouri	Rebuttal	Contested

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony</u>	<u>Disposition</u>
		Pipeline Company (natural gas-- certificate case)		
1996	Case No. EM-96-149	Union Electric Company merger with CIPSCO Incorporated (electric and natural gas-- acquisition/merger case)	Rebuttal	Stipulated -
1996	Case No. GR-96-285	Missouri Gas Energy Division of Southern Union Company (natural gas)	Direct Rebuttal Surrebuttal	Contested
1996	Case No. ER-97-82	Empire District Electric Company (electric-- interim rate case)	Rebuttal	Contested
1997	Case No. EO-97-144	UtiliCorp United Inc./Missouri Public Service Company (electric)	Verified Statement	Commission Denied Motion
1997	Case No. GA-97-132	UtiliCorp United Inc./Missouri Public Service Company (natural gas—certificate case)	Rebuttal	Contested
1997	Case No. GA-97-133	Missouri Gas Company (natural gas—certificate case)	Rebuttal	Contested
1997	Case Nos. EC-97-362 and EO-97-144	UtiliCorp United Inc./Missouri Public Service (electric)	Direct	Contested
1997	Case Nos. ER-97-394 and EC-98-126	UtiliCorp United Inc./Missouri Public Service (electric)	Direct Rebuttal Surrebuttal	Contested
1997	Case No. EM-97-395	UtiliCorp United Inc./Missouri Public Service (electric-application to spin-off generating assets to EWG subsidiary)	Rebuttal	Withdrawn
1998	Case No. GR-98-140	Missouri Gas Energy Division of Southern Union Company (natural gas)	Testimony in Support of Stipulation And Agreement	Contested

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony</u>	<u>Disposition</u>
1999	Case No. EM-97-515	Kansas City Power & Light Company merger with Western Resources, Inc. (electric acquisition/ merger case)	Rebuttal	Stipulated (Merger eventually terminated)
2000	Case No. EM-2000-292	UtiliCorp United Inc. merger with St. Joseph Light & Power Company (electric, natural gas and industrial steam acquisition/ merger case)	Rebuttal	Contested
2000	Case No. EM-2000-369	UtiliCorp United Inc. merger with Empire District Electric Company (electric acquisition/ merger case)	Rebuttal	Contested
2001	Case No. ER-2001-299	Empire District Electric Company (electric)	Direct Surrebuttal True-Up Direct	Contested

AUDITS WHICH WERE SUPERVISED AND ASSISTED:

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>
1986	Case No. TR-86-14 (telephone)	ALLTEL Missouri, Inc.
1986	Case No. TR-86-55 (telephone)	Continental Telephone Company of Missouri
1986	Case No. TR-86-63 (telephone)	Webster County Telephone Company
1986	Case No. GR-86-76 (natural gas)	KPL-Gas Service Company
1986	Case No. TR-86-117 (telephone)	United Telephone Company of Missouri
1988	Case No. GR-88-115 (natural gas)	St. Joseph Light & Power Company
1988	Case No. GR-88-116 (industrial steam)	St. Joseph Light & Power Company