

Exhibit No.: \_\_\_\_\_  
Issue(s): Response to Questions Raised In The  
Commission's June 20, 2006 Order  
Witness: Trippensee/Supplemental Direct  
Sponsoring Party: Public Counsel  
Case No.: ER-2006-0315

**SUPPLEMENTAL DIRECT TESTIMONY**  
**OF**  
**RUSSELL W. TRIPPENSEE**

Submitted on Behalf of  
the Office of the Public Counsel

**THE EMPIRE DISTRICT ELECTRIC COMPANY**

**Case No. ER-2006-0315**

July 17, 2006

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

In the Matter of the Empire District Electric )  
Company of Joplin, Missouri for Authority )  
to File Tariffs Increasing Rates for Electric )  
Service Provided to Customers in the )  
Missouri Service Area of the Company )

**Case No. ER-2006-0315**

**AFFIDAVIT OF RUSSELL W. TRIPPENSEE**

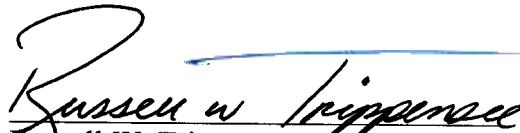
STATE OF MISSOURI

ss

COUNTY OF COLE )

Russell W. Trippensee, of lawful age and being first duly sworn, deposes and states:


1. My name is Russell W. Trippensee. I am the Chief Public Utility Accountant for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my supplemental direct testimony consisting of pages 1 through 12 and Schedule RWT-1.
3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.

  
Russell W. Trippensee

Subscribed and sworn to me this 7<sup>th</sup> day of July 2006.



JERENE A. BUCKMAN  
My Commission Expires  
August 10, 2009  
Cole County  
Commission #05754036

  
Jerene A. Buckman  
Notary Public

My commission expires August 10, 2009.

**SUPPLEMNTAL DIRECT TESTIMONY**  
**OF**  
**RUSSELL W. TRIPPENSEE**  
**Empire District Electric Company**  
**CASE NO. ER-2006-0315**

1 **Q. PLEASE STATE YOUR NAME AND ADDRESS.**

2 A. Russell W. Trippensee. I reside at 1020 Satinwood Court, Jefferson City, Missouri 65109, and my  
3 business address is P.O. Box 2230, Jefferson City, Missouri 65102.

4 **Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

5 A. I am the Chief Utility Accountant for the Missouri Office of the Public Counsel (OPC or Public  
6 Counsel).

7 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND.**

8 A. I attended the University of Missouri at Columbia, from which I received a BSBA degree, major in  
9 Accounting, in December 1977. I attended the 1981 NARUC Annual Regulatory Studies Program at  
10 Michigan State University.

11 **Q. ARE YOU A CERTIFIED PUBLIC ACCOUNTANT?**

12 A. Yes, I hold certificate/license number 2004012797 in the State of Missouri.

13 **Q. PLEASE DESCRIBE YOUR WORK EXPERIENCE.**

14 A. From May through August, 1977, I was employed as an Accounting Intern by the Missouri Public  
15 Service Commission (MPSC or Commission). In January 1978 I was employed by the MPSC as a  
16 Public Utility Accountant I. I left the MPSC staff in June 1984 as a Public Utility Accountant III and  
17 assumed my present position.

18 **Q. PLEASE DESCRIBE YOUR PROFESSIONAL AFFILIATIONS.**

1 A. I served as the chairman of the Accounting and Tax Committee for the National Association of State  
2 Utility Consumer Advocates from 1990-1992 and am currently a member of the committee. I am a  
3 member of the Missouri Society of Certified Public Accountants.

4 **Q. PLEASE DESCRIBE YOUR WORK WHILE YOU WERE EMPLOYED BY THE MPSC**  
5 **STAFF.**

6 A. Under the direction of the Chief Accountant, I supervised and assisted with audits and examinations  
7 of the books and records of public utility companies operating within the State of Missouri with  
8 regard to proposed rate increases.

9 **Q. WHAT IS THE NATURE OF YOUR CURRENT DUTIES WITH THE OFFICE OF**  
10 **THE PUBLIC COUNSEL?**

11 A. I am responsible for the Accounting section of the Office of the Public Counsel and coordinating our  
12 activities with the rest of our office and other parties in rate proceedings. I am also responsible for  
13 performing audits and examinations of public utilities and presenting the findings to the MPSC on  
14 behalf of the public of the State of Missouri.

15 **Q. HAVE YOU PREVIOUSLY FILED TESTIMONY BEFORE THE MPSC?**

16 A. Yes. I filed testimony in the cases listed on Schedule RWT-1 of my testimony on behalf of the  
17 Missouri Office of the Public Counsel or MPSC Staff.

18  
19  
20 **Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?**

21 A. My testimony will address question No. 1 posed by the Commission' June 20, 2006 Order Requiring  
22 Additional Information or Supplemental Filing. I will also provide some comments regarding

potential regulatory policy concerns regarding question No.s 2, 3, and 4. Public Counsel witness Ryan Kind will address other issues or responses to questions No.s 2, 3, 4, and 5 set out in that order.

**Q. QUESTION NO. 1 POSED BY THE COMMISSION IN ITS JUNE 20<sup>TH</sup> ORDER WAS:**

If the Commission is going to decide a revenue requirement for fuel and purchased power costs and the Commission is going to decide that revenue requirement based on an assumption about weather patterns, should the Commission use a historical average based on weather over a period of the last three years, five years, 10 years, 15 years, 30 years or some other period? Please provide specific information and data in support of the period on which you would have the Commission base its decision and indicate any rationale for opposing any other time periods.

**WHAT IS YOUR RESPONSE TO THIS QUESTION?**

A. There are two primary observations regarding the question posed by the Commission. As stated in Public Counsel's Application for Rehearing filed on June 29, 2006, the determination of normal weather is an extremely complex issue or at a minimum a complex calculation. This determination should not be made without adequate analysis or without allowing the parties adequate time to fully develop the issue to be presented to the MPSC. The second observation I would make is that the Commission needs to determine normal weather regardless of whether or not the Commission addresses fuel and purchased power costs in this case. The question, as posed, does not seem to recognize that fact.

**Q. PLEASE EXPLAIN WHY WEATHER NORMALIZATION IS A COMPLEX ISSUE.**

A. Without recreating the extensive testimony the Commission's own staff has filed on this issue over the last twenty-five plus years, suffice it to say weather normalization requires extensive data collection, analysis, data adjustment to reflect changes in collection processes or location, and often the need to create data (based on regressions and other statistical procedures) to fill in "holes" in the

1 historic data. The data must then be correlated to company specific sales and customer usage patterns  
2 to obtain the proper result.

3 **Q. WHAT HAS BEEN THE STANDARD FOR NORMAL WEATHER?**

4 A. The following excerpt from the Commission's Report and Order in Case No. GR-96-285 sets out the  
5 standard that, from my experience, the Commission has followed over the last 28 plus years with few  
6 exceptions.

7 The Commission finds that NOAA's 30-year normals is the more appropriate  
8 benchmark.  
9 (page 18)

10 The only exception I am aware of is a short period of time around 1980 when the Commission used  
11 as many years of National Oceanic and Atmospheric Administration (NOAA) data as was available.  
12 This resulted in using sixty years or more of data for some cases.

13 **Q. DOES PUBLIC COUNSEL BELIEVE THE COMMISSION SHOULD USE A**  
14 **METHOD OTHER THAN THE NOAA 30-YEAR NORMAL FOR PURPOSES OF**  
15 **DETERMINING SALES LEVELS IN THIS CASE?**

16 A. No. Public Counsel would concur with Staff witness Shawn Lange's use of a 30-year normal. I  
17 would also point to the testimony of Staff witness Dennis Patterson in Case No. GR-2002-356 for a  
18 good explanation of Staff's position on normal weather. On page 9 of Mr. Patterson's direct  
19 testimony he states:

20 **Q. What is normal weather?**

21 A. The National Oceanographic and Atmospheric Administration (NOAA) usually  
22 expresses normal weather as the average level of a climatological element over thirty  
23 years. "Normals have been defined as the arithmetic mean of a climatological  
24 element computed over a long time period." See Climatology of the United States  
25 No. 81, Monthly Station Normals of Temperature, Precipitation, and Heating and

Cooling Degree-days 1971-2000, MISSOURI, NOAA, National Climatic Data Center, Asheville, North Carolina, February, 2002 (Monthly station normals). Examples of published normals that are available for Missouri weather stations would be the normal daily average temperature for each month, and the normal annual precipitation.

Q. What period is used by NOAA in its calculations of its thirty-year temperature normals?

A. NOAA uses the three most recent consecutive decades, which are currently the thirty years ending in 2000. International agreement among members of the World Meteorological Organization (WMO) has established that the desirable period for the calculation of normals is three decades. NOAA recalculates thirty-year normals at the end of each decade as a way of dealing with climatic and non-climatic changes. The current NOAA normals period is 1971-2000, which the Staff has adopted for the calculation of normal weather variables.

**Q. YOUR SECOND OBSERVATION REGARDING QUESTION NO. 1 WAS THAT THE COMMISSION HAD TO DETERMINE A WEATHER NORMAL REGARDLESS OF WHETHER OR NOT FUEL AND PURCHASED POWER WERE AN ISSUE IN THIS CASE. PLEASE EXPLAIN WHY YOU MADE THAT OBSERVATION.**

A. Normal weather, as compared to the weather that actually occurred in the test year, is used to ultimately adjust the level of sales of KWhs. Fuel and Purchased power costs are simply one component of the regulatory process that is based on the level of normalized sales. Return on Equity, rate design, and uncollectible expenses are other components which are or may be affected by weather normalization. The question posed by the Commission appears to presume that normalized weather is used to determine only fuel and purchased power. Fuel and purchased power are a function of sales, not a driver of sales. Normalized annual sales must be determined in order to develop a number of components of the gross revenue requirement, not just the process used to calculate fuel and purchased power costs.

1    **Q.    QUESTION NO. 2 POSED BY THE COMMISSION IN ITS JUNE 20<sup>TH</sup> ORDER**  
2    **WAS :**

3            Based on historical usage patterns and projections of future usage, how much natural  
4            gas and purchased power do you anticipate the Empire District Electric Company  
5            will use on an annual basis for the next three years? Please note any historical usage  
6            patterns and provide evidence, including any assumptions, in support of your  
7            position.

8    **WHAT IS YOUR CONCERN WITH POTENTIAL REGULATORY POLICY ISSUE**  
9    **REGARDING THIS QUESTION?**

10    A.    The concern Public Counsel has is the information being provided and the purpose for which the  
11           information provided will be used. The type of information requested would be relevant for an  
12           integrated resource planning docket or other process where forecasted data is relevant. However, to  
13           isolate and forecast one cost-of-service component in a ratemaking docket without considering all  
14           other relevant factors associated with the same time period would violate the matching principle on  
15           which this Commission has consistently set rates. The purpose of the current case is to set rates  
16           which Empire can charge its customers. Allowing one isolated cost of service component taken three  
17           years beyond the test period to influence the rate making process is inappropriate and would violate  
18           the matching principle.

19           The Commission has previously recognized that a proper matching of revenue requirement  
20           components is necessary when it stated:

21           The Commission will not consider a true-up of isolated adjustments, but will  
22           examine only a “package” of adjustments designed to maintain the proper revenue-  
23           expense-rate base match at a proper point in time. *Re: Kansas City Power & Light*,  
24           26 Mo. P.S.C. (N.S.) 104, 110 (1983)

25           Missouri American Water Company, Case No. WR-97-237 & SR-97-238,  
26           Suspension Order and Notice and Order Consolidating Cases, December 23, 1996



1   **Q.   WHY DOES THE PUBLIC COUNSEL OPPOSE THE CONSIDERATION OF**  
2       **ISOLATED COSTS FROM FUTURE TIME PERIODS WHEN DETERMINING THE**  
3       **COST OF SERVICE ON WHICH TO SET RATES?**

4   A.   The consideration of future fuel expense or purchased power (either directly or indirectly) as  
5       contemplated by the Commission's question does not result in a proper matching of the components  
6       necessary to determine the cost of service, which is often called the revenue requirement. Public  
7       Counsel believes that traditional regulatory process (TRP) has served and can continue to service  
8       Missouri ratepayers well. TRP, as it has been applied in Missouri, is often called rate base/rate of  
9       return regulation (RBRORR).

10   **Q.   PLEASE EXPLAIN HOW TRADITIONAL REGULATORY PROCESS CALCULATES**  
11       **THE REVENUE REQUIREMENT AND ASSURES THAT THE APPROPRIATE**  
12       **RELATIONSHIP BETWEEN THE RBRORR COMPONENTS IS MAINTAINED.**

13   A.   A historic test year, such as the year ending December 31, 2005 in this case, allows the regulatory  
14       process to utilize actual data that is auditable and verifiable. The use of a historical test year  
15       eliminates the need to try and determine whose "guess" (often called budgets) is appropriate. Budgets  
16       are not verifiable and can easily be adjusted to suit the purpose of the party developing the budget.

17       The Commission uses two other test year procedures to insure that the data is as "fresh" as possible.  
18       Commission procedures allows for two updates of data to be considered in the cost of service. These  
19       updates are as of a date certain. The first update period is called a test year updated for known and  
20       measurable changes as of a certain date, March 31, 2006 in this case. This first update normally uses a  
21       date prior to the filing of direct testimony by all parties other than the Company. The second update  
22       period is referred to as a true-up period. This process allows for updating data as of a date certain,  
23       June 30, 2006 in this case, after update period but prior to the operation of law date of the case. True-

up updates should be used only when it is believed that significant changes in the relationship of the Rate Base/Rate of Return Regulation components may occur.

**Q. HOW DOES THE COMMISSION ENSURE THAT THE RELATIONSHIP BETWEEN THE COMPONENTS OF THE RBRORR FORMULA IS NOT ALTERED OR DESTROYED THROUGH THE USE OF UPDATES OR A TRUE-UP AUDIT?**

A. The Commission has traditionally entertained updates which include a complete package of all the major components of the cost of service. This package includes the following items: customer levels, plant-in-service and related items such as property taxes and depreciation expense and reserve, payroll costs including employee levels and pay rates, appropriate energy costs (fuel, purchased gas, etc.), and any other item which would have a material effect on the cost of service. These items, taken together, constitute the vast majority of the cost of service. A cost of service component, which would have a material impact on the Revenue Requirement or which is directly related to an included cost item, should be included in this package.

**Q. ARE THERE ANY OTHER POINTS ABOUT THE HISTORIC TEST YEAR THAT ARE RELEVANT TO YOUR EXPLANATION OF MISSOURI PRACTICE?**

A. Yes. The historical data is presented on a year end test year basis. That means that all information available at the end of the period is used to develop the specific inputs into the cost of service calculation. For example, instead of using plant-in-service based on the average of the twelve months during the test year, the balance at the end of the period is used which is normally higher than the average. Similarly, customer levels, employee levels and pay rates, depreciation expense and all other factors which experience change during the test period are included in the cost of service based on the most current data. This process is often referred to as an annualization.

1 Q. DOES PUBLIC COUNSEL BELIEVE THAT THE TRADITIONAL REGULATORY  
2 PROCESS PROVIDES THE BEST METHOD TO MATCH THE NECESSARY COST  
3 OF SERVICE COMPONENTS? IF SO, PLEASE EXPLAIN HOW THE TRP HAS  
4 BEEN APPLIED IN MISSOURI.

5 A. Public Counsel believes that the TRP provides a proper match between the various components of the  
6 cost of service. The TRP works by determining the prudent and reasonable costs of providing service  
7 to the ratepayer. This involves determining the minimum level of expenses and capital investment  
8 necessary to provide safe and adequate service. The following formula serves as the basis for setting  
9 rates under RBRORR:

10 
$$\text{Revenue Requirement} = \text{Expenses} + \text{Return on Equity}$$

11 The two components, Expense and Return on Equity, when taken together, can be referred to as the  
12 cost of service. Included in expenses are payroll expense, energy charges, interest expense on debt,  
13 taxes, depreciation, and other miscellaneous expense items. Return on equity is the earnings investors  
14 require to invest in the capital expenditures necessary to provide service.

15 An important point that is often not recognized is that the formula reflects a **relationship** between the  
16 component parts. If the relationship is not in balance then a rate change is appropriate. It is the  
17 **relationship** and not the specific amount of any component **that is relevant**. A restatement of the  
18 formula may provide some assistance in recognizing this:

19 
$$\text{Revenue Requirement} - \text{Expenses} = \text{Return on Equity}$$

20 Each of the components in this formula are dynamic. Revenues may change due to customer growth  
21 or sales per customer, expenses incurred may change due to a multitude of factors, and the market's

1 required return is subject to fluctuation. It is critical to recognize that the Commission must look at all  
2 factors when determining if a change in the relationship between the components has occurred that  
3 necessitates adjustments in rates. If the relationship has not changed in such a way that the required  
4 return on equity differs from the actual return on equity, then despite changes in the components, a  
5 Commission action to increase or decrease rates is not necessary. In the same vein, a regulatory  
6 method which singles out one component to the exclusion of others for special regulatory treatment is  
7 not appropriate for the same reasoning.

8  
9  
10 **Q. PREVIOUSLY YOU STATED THAT THE RBRORR FORMULA COMPONENTS ARE**  
11 **DYNAMIC. THE TEST YEAR IS OBVIOUSLY PRIOR TO THE PERIOD IN**  
12 **WHICH RATES, BASED ON A HISTORIC TEST YEAR, WILL BE IN**  
13 **EFFECT. DOES THIS USE OF HISTORIC TEST YEAR PRECLUDE A**  
14 **COMPANY FROM RECOVERING ITS COSTS IF SOME COSTS INCREASE**  
15 **DURING THE FIRST YEAR THE RATES ARE IN EFFECT?**

16 **A.** No. All elements of the Rate Base/Rate of Return Regulation formula are dynamic as previously  
17 stated. The practical effect is that you cannot look at the change in only one item and determine if the  
18 relationship has been altered. As the Commission has recognized in requiring a "package" of  
19 adjustments, other items change which may offset, in either direction, the effect on the RBRORR  
20 relationship. Each dollar of revenue includes the recovery of variable costs. Therefore, as sales  
21 increase due to customer growth, increases in variable costs to provide service are already built into  
22 current rates. Similarly, the rates also include recovery of an average capital investment per customer

1 or sales unit. Sales increases, therefore, provide revenues to recover corresponding capital  
2 investment increases, whether or not they occur.

3 I would point out that if a company was completely static, the required revenue requirement would  
4 steadily decrease because depreciation expense causes the accumulated depreciation expense reserve  
5 to grow. As this reserve grows, it reduces the rate base which in turn decreases the required return to  
6 the investors and therefore the cost of service. The Commission should also recognize that capital  
7 investments may not even occur as a result of customer growth, as most systems are able to add  
8 customers without having to add material plant in service in order to serve that customer. Therefore  
9 an incremental portion of the revenue dollars associated with plant expense and return are available to  
10 cover other cost changes or flow directly to the stockholder as increased earnings.

11 **Q. DOES THE COMMISSION REQUEST FOR INFORMATION SEEK ALL THE**  
12 **NECESSARY INPUTS THAT COULD INFLUENCE FUEL EXPENSE AND**  
13 **PURCHASE POWER DURING THE THREE YEARS FOR WHICH INFORMATION**  
14 **WAS PROVIDED?**

15 A. No. The Commission did not even request information for factors that would or could influence fuel  
16 and purchased power. Such factors would include customer levels, customer usage, plant investment  
17 and related accumulated depreciation reserve, system load factors, and system losses.

18 **Q. PLEASE SUMMARIZE PUBLIC COUNSEL'S CONCERN REGARDING ISOLATING**  
19 **COST OF SERVICE COMPONENTS IN THE RATE MAKING PROCESS.**

20 A. To disregard the matching principle and isolate a cost of service component and either directly or  
21 indirectly give consideration of that component's effect on the revenue requirement would result in

1        rates being set that will either be too high or too low relative to rates being set based on a  
2        consideration of all other factors necessary to serve a level of customer who are using the system.

3        **Q.       DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

4        **A.       Yes.**

Supplemental Direct Testimony  
Russell W. Trippensee  
Case No. ER-2006-0315

Missouri Power & Light Company, Steam Dept., Case No. HR-82-179  
Missouri Power & Light Company, Electric Dept., Case No. ER-82-180  
Missouri Edison Company, Electric Dept., Case No. ER-79-120  
Southwestern Bell Telephone Company, Case No. TR-79-213  
Doniphan Telephone Company, Case No. TR-80-15  
Empire District Electric Company, Case No. ER-83-43  
Missouri Power & Light Company, Gas Dept., Case No. GR-82-181  
Missouri Public Service Company, Electric Dept., Case No. ER-81-85  
Missouri Water Company, Case No. WR-81-363  
Osage Natural Gas Company, Case No. GR-82-127  
Missouri Utilities Company, Electric Dept., Case No. ER-82-246  
Missouri Utilities Company, Gas Dept., Case No. GR-82-247  
Missouri Utilities Company, Water Dept., Case No. WR-82-248  
Laclede Gas Company, Case No. GR-83-233  
Great River Gas Company, Case No. GR-85-136 (OPC)  
Northeast Missouri Rural Telephone Company, Case No. TR-85-23 (OPC)  
United Telephone Company, Case No. TR-85-179 (OPC)  
Kansas City Power & Light Company, Case No. ER-85-128 (OPC)  
Arkansas Power & Light Company, Case No. ER-85-265 (OPC)  
KPL/Gas Service Company, GR-86-76 (OPC)  
Missouri Cities Water Company, Case Nos. WR-86-111, SR-86-112 (OPC)  
Union Electric Company, Case No. EC-87-115 (OPC)  
Union Electric Company, Case No. GR-87-62 (OPC)  
St. Joseph Light and Power Company, Case Nos. GR-88-115, HR-88-116 (OPC)  
St. Louis County Water Company, Case No. WR-88-5 (OPC)  
West Elm Place Corporation, Case No. SO-88-140 (OPC)  
United Telephone Long Distance Company, Case No. TA-88-260 (OPC)  
Southwestern Bell Telephone Company, Case No. TC-89-14, et al. (OPC)  
Osage Utilities, Inc., Case No. WM-89-93 (OPC)  
GTE North Incorporated, Case Nos. TR-89-182, TR-89-238, TC-90-75 (OPC)  
Contel of Missouri, Inc., Case No. TR-89-196 (OPC)  
The Kansas Power and Light Company, Case No. GR-90-50 (OPC)  
Southwestern Bell Telephone Company, Case No. TO-89-56 (OPC)  
Capital City Water Company, Case No. WR-90-118 (OPC)  
Laclede Gas Company, Case No. GR-90-120 (OPC)  
Southwestern Bell Telephone Company, Case No. TR-90-98 (OPC)

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Empire District Electric Company, Case No. ER-90-138 (OPC)  
Associated Natural Gas Company, Case No. GR-90-152 (OPC)  
Southwestern Bell Telephone Company, Case No. TO-91-163  
Union Electric Company, Case No. ED-91-122  
Missouri Public Service, Case Nos. EO-91-358 and EO-91-360  
The Kansas Power and Light Company, Case No. GR-91-291  
Southwestern Bell Telephone Co., Case No. TO-91-163  
Union Electric Company, EM-92-225 and EM-92-253  
Southwestern Bell Telephone Company, TO-93-116  
Missouri Public Service Company, ER-93-37, (January, 1993)  
Southwestern Bell Telephone Company, TO-93-192, TC-93-224  
Saint Louis County Water Company, WR-93-204  
United Telephone Company of Missouri, TR-93-181  
Raytown Water Company, WR-94-300  
Empire District Electric Company, ER-94-174  
Raytown Water Company, WR-94-211  
Missouri Gas Energy, GR-94-343  
Capital City Water Company, WR-94-297  
Southwestern Bell Telephone Company, TR-94-364  
Missouri Gas Energy, GR-95-33  
St. Louis County Water Company, WR-95-145  
Missouri Gas Energy, GO-94-318  
Alltel Telephone Company of Missouri, TM-95-87  
Southwestern Bell Telephone Company, TR-96-28  
Steelville Telephone Exchange, Inc., TR-96-123  
Union Electric Company, EM-96-149  
Imperial Utilities Corporation, SC-96-247  
Laclede Gas Company, GR-96-193  
Missouri Gas Energy, GR-96-285  
St. Louis County Water Company, WR-96-263  
Village Water and Sewer Company, Inc. WM-96-454  
Empire District Electric Company, ER-97-82  
UtiliCorp d/b/a Missouri Public Service Company, GR-95-273  
Associated Natural Gas, GR-97-272  
Missouri Public Service, ER-97-394, ET-98-103  
Missouri Gas Energy, GR-98-140



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Russell W. Trippensee  
Case No. ER-2006-0315

St. Louis County Water, WO-98-223  
United Water Missouri, WA-98-187  
Kansas City Power & Light/Western Resources, Inc. EM-97-515  
St. Joseph Light & Power Company, HR-99-245  
St. Joseph Light & Power Company, GR-99-246  
St. Joseph Light & Power Company, ER-99-247  
AmerenUE, EO-96-14, (prepared statement)  
Missouri American Water Company, WR-2000-281  
Missouri American Water Company, SR-2000-282  
UtiliCorp United Inc./St. Joseph Light & Power Company, EM-2000-292  
UtiliCorp United Inc./Empire District Electric Company, EM-2000-369  
St. Joseph Light & Power Company, EO-2000-845  
St. Louis County Water Company, WR-2000-844  
Union Electric Company, EO-2001-245  
Laclede Gas Company, GM-2001-342  
Empire District Electric Company, ER-2001-299  
Missouri-American Water Company, et. al., WM-2001-309  
AmerenUE, EC-2002-152, GC-2002-153  
UtiliCorp United Inc., ER-2001-672  
Aquila, Inc., GO-2002-175  
AmerenUE, ER-2002-001  
Laclede Gas Company, GA-2002-429  
AmerenUE, GR-2003-0517  
Algonquin Water Resources of Missouri & Silverleaf Resort, Inc. WO-2005-0206  
Kansas City Power & Light Company, Case No. EO-2005-0329  
Empire District Electric Company, Case No. ER-2006-0315