

No. 303

DATA INFORMATION REQUEST

Utilicorp United/St Joseph Light & Power

CASE NO. EM-00-292

Requested From: John McKinney

Date Requested: 06/27/00

Information Requested:

Reference the Surrebuttal of Robert C. Kehm

Page 1 line 17: Please provide a list of all mergers or proposed mergers (including company names) on which Mr. Kehm has worked over the last 10 years.

Page 7 lines 12 and 13: Please provide a list of all proposed transactions referenced here and a specific description of the pooling of interests issues he "pro-cleared" or attempted to pre-clear with the SEC. Please indicate which issues were successful and which were not. Include a copy of the written opinion from the SEC or its Staff for each proposed transaction in which a pooling pre-clearance was attempted.

Requested By: Chuck Hyneman

Information Provided:

Exhibit No. 731

Date 7-14-00 Case No. EM-2000-093

Reporter DUBBEN

SEE ATTACHED

The attached information provided to the Missouri Public Service Commission Staff in response to the above data information request is accurate and complete, and contains no material misrepresentations or omissions, based upon present facts of which the undersigned has knowledge, information or belief. The undersigned agrees to immediately inform the Missouri Public Service Commission Staff if, during the pendency of Case No. EM-00-292 before the Commission, any matters are discovered which would materially affect the accuracy or completeness of the attached information.

If these data are voluminous, please (1) identify the relevant documents and their location (2) make arrangements with requestor to have documents available for inspection in the Utilicorp United/St Joseph Light & Power office, or other location mutually agreeable. Where identification of a document is requested, briefly describe the document (e.g. book, letter, memorandum, report) and state the following information as applicable for the particular document: name, title, number, author, date of publication and publisher, addresses, date written, and the name and address of the person(s) having possession of the document. As used in this data request the term "document(s)" includes publication of any format, workpapers, letters, memoranda, notes, reports, analyses, computer analyses, test results, studies of data, recordings, transcriptions and printed, typed or written materials of every kind in your possession, custody or control within your knowledge. The pronoun "you" or "your" refers to Utilicorp United/St Joseph Light & Power and its employees, contractors, agents or others employed by or acting in its behalf.

Signed By:

Date Response Received:

6/30/00 JEP

Prepared By:

Bob Kehm

**UTILICORP UNITED
DOCKET NO. EM-2000-292
DATA REQUEST NO. SJLP-303**

DATE OF REQUEST: June 27, 2000
DATE RECEIVED: June 27, 2000
DATE DUE: July 2, 2000
REQUESTOR: Chuck Hyneman

QUESTION:

Reference the Surrebuttal of Robert C. Kehm

Page 1 line 17: Please provide a list of all mergers or proposed mergers (including company names) on which Mr. Kehm has worked over the last 10 years.

Page 7 lines 12 and 13: Please provide a list of all proposed transactions referenced here and a specific description of the pooling of interests issues he "pre-cleared" or attempted to pre-clear with the SEC. Please indicate which issues were successful and which were not. Include a copy of the written opinion from the SEC or its Staff for each proposed transaction in which a pooling pre-clearance was attempted.

RESPONSE:

The following list represents business combinations Mr. Kehm has been actively involved in. This list primarily represents the larger transactions Mr. Kehm has participated in for business combinations involving UtiliCorp which have closed. It also includes a significant proposed business combinations of UtiliCorp which did not close. The accounting treatment for each combination is also included below.

| <u>Year</u> | <u>Acquirer</u> | <u>Acquiree</u> | <u>Accounting Treatment</u> |
|-------------|-----------------|--|-----------------------------|
| 1993 | UtiliCorp | Power New Zealand, Ltd., Wakato Energy Limited | Purchase |
| 1993 | UtiliCorp | Arkla - Nebraska Gas System | Purchase |
| 1994 | UtiliCorp | Arkla - Kansas Gas System | Purchase |
| 1995 | UtiliCorp | United Energy Limited | Purchase |
| 1996 | UtiliCorp | Broadstreet Oil and Gas | Purchase |
| 1998 | UtiliCorp | United Networks Limited | Purchase |
| 1999 | UtiliCorp | Multinet, IKON | Purchase |
| 1999 | UtiliCorp | St. Joseph Power & Light | Purchase (pending) |

Business combinations which did not close:

| <u>Year</u> | <u>Acquirer</u> | <u>Acquiree</u> | <u>Accounting Treatment</u> |
|-------------|-----------------|---------------------------|-----------------------------|
| 1996 | UtiliCorp | Kansas City Power & Light | Pooling |

Mr. Kehm has assisted UtiliCorp in pre-clearing the following items with the Staff of the SEC:

| <u>Year</u> | <u>Issue</u> | <u>Result</u> |
|-------------|---|----------------------------|
| 1993 | Whether the sale of stock to the public by a subsidiary prior to the consummation of a merger would preclude the use of pooling-of-interests accounting. | SEC Staff would not object |
| 1996 | Whether changes made in the timing of stock option awards prior to the initiation of a merger was done in contemplation of the business combination and would preclude the use of pooling-of-interests accounting. | SEC Staff would not object |
| 1996 | Whether a sale of a subsidiary, based upon an unsolicited offer made after the initiation of a business combination, would be considered to be in contemplation, and would preclude the use of pooling-of-interests accounting. | SEC Staff would object |

As a matter of policy, the SEC Staff does not issue written opinions on these matters. The SEC Staff will discuss the issue, raise questions and obtain additional information, and then verbally tell the company whether it will object or not object to the use of pooling-of-interest accounting.

ATTACHMENTS: None

ANSWERED BY: Robert C. Kehm