

MISSOURI PUBLIC SERVICE COMMISSION

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December 11, 2012
Data Center
Missouri Public
Service Commission

STAFF REPORT

COST OF SERVICE

**REVENUE REQUIREMENT
Staff Credentials**

APPENDIX 1

**KCP&L GREATER MISSOURI OPERATIONS COMPANY
GREAT PLAINS ENERGY, INC**

CASE NO. ER-2012-0175

*Jefferson City, Missouri
August 2012*

Staff Exhibit No. 260
Date 10/17/12 Reporter MM
File No. ER-2012-0175

APPENDIX 1
STAFF CREDENTIALS
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MATTHEW J. BARNES

Educational and Employment Background and Credentials

I am a Regulatory Auditor IV in the Regulatory Review Department, Utility Operations Division, Energy Unit, Energy Resource Analysis Section for the Missouri Public Service Commission. I accepted the position of Utility Regulatory Auditor I/II/III in June 2003. I was promoted to the position of Utility Regulatory Auditor IV in July 2008.

In December 2002, I earned a Bachelor of Science Degree in Business Administration with an Emphasis in Accounting from Columbia College. In May 2005, I earned a Masters in Business Administration with an Emphasis in Accounting from William Woods University.

SUMMARY
OF
MATTHEW J. BARNES
CASE PARTICIPATION
SCHEDULE 1

Date Filed	Issue	Case Number	Exhibit	Case Name
09/08/2004	Merger with TXU Gas	GM20040607	Staff Recommendation	Atmos Energy Corporation
10/15/2004	Rate of Return	TC20021076	Supplemental Direct	BPS Telephone Company
06/28/2005	Finance Recommendation	EF20050387	Staff Recommendation	Kansas City Power and Light Company
06/28/2005	Finance Recommendation	EF20050388	Staff Recommendation	Kansas City Power and Light Company
08/31/2005	Finance Recommendation	EF20050498	Staff Recommendation	Kansas City Power and Light Company
11/15/2005	Spin-off of landline operations	IO20060086	Rebuttal	Sprint Nextel Corporation
03/08/2006	Spin-off of landline operations	TM20060272	Rebuttal	Alltel Missouri, Inc.
08/08/2006	Rate of Return	ER20060314	Direct	Kansas City Power & Light Company
09/08/2006	Rate of Return	ER20060314	Rebuttal	Kansas City Power & Light Company
09/13/2006	Rate of Return	GR20060387	Direct	Atmos Energy Corporation

SUMMARY
 OF
 MATTHEW J. BARNES
 CASE PARTICIPATION
 SCHEDULE 1

Date Filed	Issue	Case Number	Exhibit	Case Name
10/06/2006	Rate of Return	ER20060314	Surrebuttal	Kansas City Power & Light Company
11/07/2006	Rate of Return	ER20060314	True-Up Direct	Kansas City Power & Light Company
11/13/2006	Rate of Return	GR20060387	Rebuttal	Atmos Energy Corporation
11/23/2006	Rate of Return	GR20060387	Surrebuttal	Atmos Energy Corporation
12/01/2006	Rate of Return	WR20060425	Direct	Algonquin Water Resources of Missouri LLC
12/28/2006	Rate of Return	WR20060425	Rebuttal	Algonquin Water Resources of Missouri LLC
01/12/2007	Rate of Return	WR20060425	Surrebuttal	Algonquin Water Resources of Missouri LLC
02/07/2007	Finance Recommendation	GF20070220	Staff Recommendation	Laclede Gas Company
05/04/2007	Rate of Return	GR20070208	Direct	Laclede Gas Company

SUMMARY
 OF
 MATTHEW J. BARNES
 CASE PARTICIPATION
 SCHEDULE 1

Date Filed	Issue	Case Number	Exhibit	Case Name
07/24/2007	Rate of Return	ER20070291	Direct	Kansas City Power and Light Company
08/30/2007	Rate of Return	ER20070291	Rebuttal	Kansas City Power and Light Company
09/20/2007	Rate of Return	ER20070291	Surrebuttal	Kansas City Power and Light Company
11/02/2007	Rate of Return	ER20070291	True-up Direct	Kansas City Power and Light Company
02/01/2008	Finance Recommendation	EF20080214	Staff Recommendation	Kansas City Power and Light Company
02/22/2008	Rate of Return	ER20080093	Staff Report	The Empire District Electric Company
04/04/2008	Rate of Return	ER20080093	Rebuttal Testimony	The Empire District Electric Company
04/25/2008	Rate of Return	ER20080093	Surrebuttal Testimony	The Empire District Electric Company
08/18/2008	Rate of Return	WR20080311	Staff Report	Missouri-American Water Company
09/30/2008	Rate of Return	WR20080311	Rebuttal Testimony	Missouri-American Water Company

SUMMARY
OF
MATTHEW J. BARNES
CASE PARTICIPATION
SCHEDULE 1

Date Filed	Issue	Case Number	Exhibit	Case Name
10/16/2008	Rate of Return	WR2008031	Surrebuttal Testimony	Missouri-American Water Company
02/26/2010	Fuel Adjustment Clause	ER20100130	Staff Report	The Empire District Electric Company
04/02/2010	Fuel Adjustment Clause	ER20100130	Rebuttal Testimony	The Empire District Electric Company
04/23/2010	Fuel Adjustment Clause	ER20100130	Surrebuttal Testimony	The Empire District Electric Company
02/23/11	Fuel Adjustment Clause	ER20110004	Staff Report	The Empire District Electric Company
04/22/11	Fuel Adjustment Clause	ER20110004	Rebuttal Testimony	The Empire District Electric Company
04/28/11	Fuel Adjustment Clause	ER20110004	Surrebuttal Testimony	The Empire District Electric Company
05/06/11	Fuel Adjustment Clause	ER20110004	True-up Direct Testimony	The Empire District Electric Company
10/21/11	Costs for the Phase-In Tariffs	ER20120024	Direct Testimony	KCP&L Greater Missouri Operations Company
11/17/11	Rate of Return	WR20110337	Staff Report	Missouri-American Water Company

SUMMARY
OF
MATTHEW J. BARNES
CASE PARTICIPATION
SCHEDULE 1

Date Filed	Issue	Case Number	Exhibit	Case Name
08/09/12	Fuel Adjustment Clause	ER20120175	Staff Report	KCP&L Greater Missouri Operations Company

ALAN BAX

I graduated from the University of Missouri - Columbia with a Bachelor of Science degree in Electrical Engineering in December 1995. Concurrent with my studies, I was employed as an Engineering Assistant in the Energy Management Department of the University of Missouri – Columbia from the Fall of 1992 through the Fall of 1995. Prior to this, I completed a tour of duty in the United States Navy, completing a course of study at the Navy Nuclear Power School and a Navy Nuclear Propulsion Plant. Following my graduation from the University of Missouri - Columbia, I was employed by The Empire District Electric Company (Empire or Company) as a Staff Engineer until August 1999, at which time I began my employment with the Staff of the Missouri Public Service Commission (Staff). I am a member of the Institute of Electrical/Electronic Engineers (IEEE).

TESTIMONY AND REPORTS
BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION

BY ALAN J. BAX

COMPANY	CASE NUMBER
Aquila Networks – MPS	ER-2004-0034
Union Electric Company d/b/a AmerenUE	EO-2004-0108
Empire District Electric Company	ER-2002-0424
Kansas City Power and Light	EA-2003-0135
Union Electric Company d/b/a AmerenUE	EO-2003-0271
Aquila Networks – MPS	EO-2004-0603
Union Electric Company d/b/a AmerenUE	EC-2002-0117
Three Rivers and Gascoage Electric Coops	EO-2005-0122
Union Electric Company d/b/a AmerenUE	EC-2002-1
Empire District Electric Company	ER-2001-299
Aquila Networks – MPS	EA-2003-0370
Union Electric Company d/b/a AmerenUE	EW-2004-0583
Union Electric Company d/b/a AmerenUE	EO-2005-0369
Trigen Kansas City	HA-2006-0294
Union Electric Company d/b/a AmerenUE	EC-2005-0352
Missouri Public Service	ER-2001-672
Aquila Networks – MPS	EO-2003-0543
Kansas City Power and Light	ER-2006-0314
Macon Electric Coop	EO-2005-0076
Aquila Networks – MPS	EO-2006-0244
Union Electric Company d/b/a AmerenUE	EO-2003-0271
Union Electric Company d/b/a AmerenUE	EC-2004-0556
Union Electric Company d/b/a AmerenUE	EC-2004-0598
Empire District Electric Company	ER-2004-0570
Union Electric Company d/b/a AmerenUE	EC-2005-0110
Union Electric Company d/b/a AmerenUE	EC-2005-0177
Union Electric Company d/b/a AmerenUE	EC-2005-0313
Empire District Electric Company	EO-2005-0275
Aquila Networks – MPS	EO-2005-0270
Union Electric Company d/b/a AmerenUE	EO-2006-0145
Empire District Electric Company	ER-2006-0315
Aquila Networks – MPS	ER-2005-0436
Union Electric Company d/b/a AmerenUE	EO-2006-0096
Union Electric Company d/b/a AmerenUE	EO-2008-0031
Empire District Electric Company	ER-2008-0093
Missouri Rural Electric Cooperative	EO-2008-0332
Grundy Electric Cooperative	EO-2008-0414

Osage Valley Electric Cooperative	EO-2009-0315
Union Electric Company d/b/a AmerenUE	EO-2008-0310
Aquila Networks – MPS	EA-2008-0279
West Central Electric Cooperative	EO-2008-0339
Empire District Electric Company	EO-2009-0233
Union Electric Company d/b/a AmerenUE	EO-2009-0272
Empire District Electric Company	EO-2009-0181
Union Electric Company d/b/a AmerenUE	ER-2008-0318
Kansas City Power and Light	ER-2009-0089
Kansas City Power and Light – GMO	ER-2009-0090
Union Electric Company d/b/a AmerenUE	ER-2010-0036
Union Electric Company d/b/a AmerenUE	ER-2010-0036
Empire District Electric Company	ER-2010-0130
Laclede Electric Cooperative	EO-2010-0125
Union Electric Company d/b/a AmerenUE	EC-2010-0364
Union Electric Company d/b/a AmerenUE	EO-2011-0052
Kansas City Power and Light	ER-2010-0355
Kansas City Power and Light – GMO	EO-2011-0137
Kansas City Power and Light – GMO	ER-2010-0356
Union Electric Company d/b/a AmerenUE	ER-2011-0028
Kansas City Power and Light – GMO	EO-2012-0119
Kansas City Power and Light	EO-2011-0137
Empire District Electric Company	EO-2011-0085
Empire District Electric Company	EO-2012-0192
Empire District Electric Company	ER-2011-0004
Ameren Missouri	ER-2012-0166
Kansas City Power and Light	ER-2012-0174

Daniel I. Beck, P.E.

Supervisor of the Engineering Analysis Section of the Energy Unit
Tariff, Safety, Economic and Engineering Analysis Department
Regulatory Review Division

Missouri Public Service Commission
P.O. Box 360
Jefferson City, MO 65102

I graduated with a Bachelor of Science Degree in Industrial Engineering from the University of Missouri at Columbia. Upon graduation, I was employed by the Navy Plant Representative Office in St. Louis, Missouri as an Industrial Engineer. I began my employment at the Commission in November, 1987, in the Research and Planning Department of the Utility Division (later renamed the Economic Analysis Department of the Policy and Planning Division) where my duties consisted of weather normalization, load forecasting, integrated resource planning, cost-of-service and rate design. In December, 1997, I was transferred to the Tariffs/Rate Design Section of the Commission's Gas Department where my duties include weather normalization, annualization, tariff review, cost-of-service and rate design. Since June 2001, I have been in the Engineering Analysis Section of the Energy Department, which was created by combining the Gas and Electric Departments. I became the Supervisor of the Engineering Analysis Section, Energy Department, Utility Operations Division in November 2005.

I am a Registered Professional Engineer in the State of Missouri. My registration number is E-26953.

**List of Cases in which prepared testimony was presented by:
DANIEL I. BECK**

<u>Company Name</u>	<u>Case No.</u>
Union Electric Company	EO-87-175
The Empire District Electric Company	EO-91-74
Missouri Public Service	ER-93-37
St. Joseph Power & Light Company	ER-93-41
The Empire District Electric Company	ER-94-174
Union Electric Company	EM-96-149
Laclede Gas Company	GR-96-193
Missouri Gas Energy	GR-96-285
Kansas City Power & Light Company	ET-97-113
Associated Natural Gas Company	GR-97-272
Union Electric Company	GR-97-393
Missouri Gas Energy	GR-98-140
Missouri Gas Energy	GT-98-237
Ozark Natural Gas Company, Inc.	GA-98-227
Laclede Gas Company	GR-98-374
St. Joseph Power & Light Company	GR-99-246
Laclede Gas Company	GR-99-315
Utilicorp United Inc. & St. Joseph Light & Power Co.	EM-2000-292
Union Electric Company d/b/a AmerenUE	GR-2000-512
Missouri Gas Energy	GR-2001-292
Laclede Gas Company	GR-2001-629
Union Electric Company d/b/a AmerenUE	GT-2002-70
Laclede Gas Company	GR-2001-629
Laclede Gas Company	GR-2002-356
Union Electric Company d/b/a AmerenUE	GR-2003-0517
Missouri Gas Energy	GR-2004-0209
Atmos Energy Corporation	GR-2006-0387
Missouri Gas Energy	GR-2006-0422
Union Electric Company d/b/a AmerenUE	GR-2007-0003
The Empire District Electric Company	EO-2007-0029/EE-2007-0030
Laclede Gas Company	GR-2007-0208
The Empire District Electric Company	EO-2008-0043
Missouri Gas Utility, Inc.	GR-2008-0060
The Empire District Electric Company	ER-2008-0093
Trigen Kansas City Energy Corporation	HR-2008-0300
Union Electric Company d/b/a AmerenUE	ER-2008-0318
Kansas City Power & Light Company	ER-2009-0089

KCP&L Greater Missouri Operations Company	ER-2009-0090
Missouri Gas Energy	GR-2009-0355
The Empire District Gas Company	GR-2009-0434
Union Electric Company d/b/a AmerenUE	ER-2010-0036
Laclede Gas Company	GR-2010-0171
Atmos Energy Corporation	GR-2010-0192
Kansas City Power & Light Company	ER-2010-0355
KCP&L Greater Missouri Operations Company	ER-2010-0356
Union Electric Company d/b/a Ameren Missouri	GR-2010-0363
Kansas City Power & Light Company	ER-2012-0174

Kim Cox

Present Position:

I am a Rate and Tariff Examiner III in the Tariff and Rate Section, Energy Unit, Tariff, Safety, Economic and Engineering Analysis Department of the Missouri Public Service Commission.

Educational Background and Work Experience:

I have a Bachelor's of Science degree from Central Missouri State University. I have been employed by the Missouri Public Service Commission since July, 2009. Prior to joining the Commission, I held the position of a Quality Assurance Analyst in the regulatory field for ten years.

Previous Testimony and Staff Recommendation of Kim Cox

Case Number	Company	Issue	Type of Filing
GA-2010-0012	Missouri Gas Utility	Certificate of Convenience and Necessity	Recommendation
GA-2010-0189	Missouri Gas Utility	Certificate of Convenience and Necessity	Recommendation
GA-2012-0044	Missouri Gas Utility	Certificate of Convenience and Necessity	Recommendation
GA-2012-0285	Summit Natural Gas	Certificate of Convenience and Necessity	Recommendation
GR-2009-0337	Union Electric d/b/a Ameren UE	Winter PGA	Recommendation
GR-2010-0138	Laclede Gas Company	Winter Season PGA	Recommendation
GR-2011-0108	The Empire District Gas Company	Winter Season PGA	Recommendation
GR-2012-0133	Laclede Gas Company	Winter Season PGA	Recommendation
GR-2011-0161	Atmos	Winter Season PGA	Recommendation

Case Number	Company	Issue	Type of Filing
GR-2009-0434	The Empire District Gas Company	Weather Normalized Sales and Coincident-Peak Day Demand	Staff Report
GR-2010-0171	Laclede Gas Company	Weather Normalized Sales, Blocks and Coincident-Peak Day Demand	Staff Report
GR-2010-0171	Laclede Gas Company	Weather Normalized Sales	Rebuttal
GR-2010-0363	Union Electric d/b/a Ameren UE	Weather Normalized Sales, Blocks and Coincident-Peak Day Demand	Staff Report
GR-2010-0347	Southern Missouri Natural Gas	Weather Normalized Sales	Staff Report
GR-2010-0192	Atmos	Weather Normalized Sales and Coincident-Peak Day Demand	Staff Report
HR-2011-0241	Veolia	Weather Normalized Sales	Staff Report

Education and Work Experience Background for
Natelle Dietrich

Director
Tariff, Safety, Economic and Engineering Analysis
Utility Operations Department
Regulatory Review Division

I received a Bachelor's of Arts Degree in English from the University of Missouri, St. Louis and a Master's of Business Administration from William Woods University. During my tenure with the Commission, I have worked in many areas of telecommunications regulation. In October, 2007, I became the Director of Utility Operations. The division was renamed the Tariff, Safety, Economic and Engineering Analysis Department in August 2011. In that position, I oversee the technical staff of the Telecommunications, Energy, Water and Sewer and Manufactured Housing Units.

My responsibilities include involvement in several activities related to implementing sound energy policy in Missouri. I was the lead director for the Commission's rulemakings on such things as the Chapter 22 rewrite and the implementation of the Missouri Energy Efficiency Investment Act. Relevant activities relate to energy efficiency, demand side management, demand response and smart grid. I also monitor activities related to the Kansas City Green Impact Zone and the Kansas City Power & Light Smart Grid Initiative. I was a member of the Missouri Delegation to the Missouri/Moldova Partnership through NARUC and the US Agency for International Development.

I am a member of the National Association of Regulatory Utility Commissioners Staff Subcommittee on Telecommunications, and in that capacity I have served as First Vice Chair and assisted on the Federal Legislation Subgroup. I serve on the Staff of the Federal/State Joint Board on Universal Service, serve as Lead Staff for the Missouri Universal Service Board and am a member of the Governor's MoBroadbandNow taskforce.

Natelle Dietrich

In my work at the Commission, I have presented testimony or analysis through affidavits on the following cases and proceedings:

- Case No. TA-99-405, an analysis of the appropriateness of a “payday loan” company providing prepaid telecommunications service.
- Case No. TX-2001-73, In the Matter of Proposed New Rules on Prepaid Calling Cards.
- Case No. TO-2001-455, the AT&T/Southwestern Bell Telephone Company arbitration, which included issues associated with unbundled network elements.
- Case No. TX-2001-512, In the Matter of Proposed Amendments to Commission Rule 4 CSR 240-33.010, 33.020, 33.030, 33.040, 33.060, 33.070, 33.080, 33.110, and 33.150 (telecommunications billing practices).
- Case No. TO-2002-222, the MCI/SWBT arbitration.
- Case No. TR-2002-251, In the Matter of the Tariffs Filed by Sprint Missouri, Inc. d/b/a Sprint to Reduce the Basic Rates by the Change in the CPI-TS as Required by 392.245(4), Updating its Maximum Allowable Prices for Non-Basic Services and Adjusting Certain Rates as Allowed by 392.245(11) and Reducing Certain Switched Access Rates and Rebalancing to Local Rates as Allowed by 392.245(9).
- Case No. TX-2002-1026, In the Matter of a Proposed Rulemaking to Implement the Missouri Universal Service Fund End-User Surcharge.
- Case No. TX-2003-0379, In the Matter of Proposed Amendments to Commission Rule 4 CSR 240-3.545, formerly 4 CSR 240-30.010 (tariff filing requirements).
- Case No. TX-2003-0380, In the Matter of Proposed Amendments to Commission Rules 4 CSR 240-2.060, 4 CSR 240-3.020, 4 CSR 240-3.510, 4 CSR 240-3.520, and 4 CSR 240-3.525 (competitive local exchange carrier filing requirements and merger-type transactions).
- Case No. TX-2003-0389, In the Matter of Proposed Amendment to Commission Rules 4 CSR 240-3.530 and 4 CSR 240-3.535, and New Rules 4 CSR 240-3.560 and 4 CSR 240-3.565 (telecommunications bankruptcies and cessation of operation).
- Case No. TX-2003-0445, In the Matter of a Proposed New Rule 4 CSR 240-33.160 Regarding Customer Proprietary Network Information.
- Case No. TX-2003-0487, In the Matter of Proposed Commission Rules 4 CSR 240-36.010, 36.020, 36.030, 36.040, 36.050, 36.060, 36.070, and 36.080 (arbitration and mediation rules).
- Case No. TX-2003-0565, In the Matter of a Proposed Rulemaking to Codify Procedures for Telecommunications Carriers to Seek Approval, Amendment and Adoption of Interconnection and Resale Agreements.
- Case Nos. TX-2004-0153 and 0154, in the Matter of Proposed Rule for 211 Service (emergency and permanent rules).

- Case Nos. TO-2004-0370, IO-2004-0467, TO-2004-0505 et al, In the Matter of the Petition of various small LECs for Suspension of the Federal Communications Commission Requirement to Implement Number Portability.
- Case No. TX-2005-0258, In the Matter of a New Proposed Rule 4 CSR 240-33.045 (placement and identification of charges on customer bills).
- Case No. TX-2005-0460, In the Matter of the Proposed Amendments to the Missouri Universal Service Fund Rules.
- Case No. TO-2006-0093, In the Matter of the Request of Southwestern Bell Telephone, L.P. d/b/a SBC Missouri, for Competitive Classification Pursuant to Section 392.245.6, RSMo (2205) – 30-day Petition.
- Case Nos. TC-2005-0357, IR-2006-0374, TM-2006-0306, the complaint case, earnings investigation and transfer of assets case to resolve issues related to Cass County Telephone Company, LP, LEC Long Distance, FairPoint Communications, Inc., FairPoint Communications Missouri Inc. d/b/a FairPoint Communications and ST Long Distance Inc. db/a FairPoint Communications Long Distance.
- Case No. TC-2006-0068, FullTel, Inc., v. CenturyTel of Missouri, LLC.
- Case No. TX-2006-0169, In the Matter of Proposed New Rule 4 CSR 240-3.570 Regarding Eligible Telecommunications Carrier Designations for Receipt of Federal Universal Service Fund Support.
- Case No. TX-2006-0429, In the Matter of a Proposed Amendment to 4 CSR 240-3.545 (one day tariff filings).
- Case No. TX-2007-0086, In the Matter of a Proposed Rulemaking to Create Chapter 37 – Number Pooling and Number Conservation Efforts
- Case No. TA-2009-0327, In the Matter of the Petition of TracFone Wireless, Inc. for Designation as an Eligible Telecommunications Carrier in the State of Missouri for the Limited Purpose of Offering Lifeline and Link Up Service to Qualified Households.
- Case No. RA-2009-0375, In the Matter of the application of Nexus Communications, Inc. dba TSI for Designation as an Eligible Telecommunications Carrier in the State of Missouri for the Limited Purpose of Offering Wireless Lifeline and Link Up Service to Qualifying Households.
- Case No. AX-2010-0061, Office of Public Counsel’s Petition for Promulgation of Rules Relating to Billing and Payment Standards for Residential Customers.
- Case No. GT-2009-0056, In the Matter of Laclede Gas Company’s Tariff Revision Designed to Clarify its Liability for Damages Occurring on Customer Piping and Equipment Beyond the Company’s Meter.
- Case No. ER-2012-0166, In the Matter of Union Electric Company d/b/a Ameren Missouri’s Tariffs to Increase Its Revenues for Electric Service. Energy Independence and Security Act of 2007 (EISA).
- Case No. ER-2012-0174 Kansas City Power & Light
- Actively participated in or prepared comments on numerous issues on behalf of the Commission to be filed at the Federal Communications Commission.
- Prepared congressional testimony on behalf of the Commission on number conservation efforts in Missouri.

I served as lead on the Commission's Arbitration Advisory Staff for the following cases:

- Case No. TO-2005-0336, Southwestern Bell Telephone, L.P., d/b/a SBC Missouri's Petition for Compulsory Arbitration of Unresolved Issues For a Successor Interconnection Agreement to the Missouri 271 Agreement ("M2A").
- Case No. IO-2005-0468, In the Matter of the Petition of Alma Telephone Company for Arbitration of Unresolved Issues Pertaining to a Section 251(b)(5) Agreement with T-Mobile USA, Inc.
- Case No. TO-2006-0147 et al, In the Matter of the Petition for Arbitration of Unresolved Issues in a Section 251(b)(5) Agreement with T-Mobile USA, Inc and Cingular Wireless.
- Case No. TO-2006-0299, Petition of Socket Telecom, LLC for Compulsory Arbitration of Interconnection Agreements with CenturyTel of Missouri, LLC and Spectra Communications, LLC, pursuant to Section 251(b)(1) of the Telecommunications Act of 1996.
- Case No. TO-2006-0463, In the Matter of the Petition for Arbitration of Unresolved Issues in a Section 251(b)(5) Agreement with ALLTEL Wireless and Western Wireless.
- Case No. TO-2009-0037, In the Matter of the Petition of Charter Fiberline-Missouri, LLC for Arbitration of an Interconnection Agreement Between CenturyTel of Missouri, LLC and Charter Fiberlink-Missouri, LLC.

David W. Elliott

Educational Background and work Experience:

I am employed by the Missouri Public Service Commission (Commission) as a Utility Engineering Specialist III in the Energy Department of the Utility Operations Division.

I graduated from Iowa State University with a Bachelor of Science degree in Mechanical Engineering in May 1975. I was employed by Iowa-Illinois Gas and Electric Company (IIGE) as an engineer from July 1975 to May 1993. While at IIGE, I worked at Riverside Generating Station, first as an assistant to the maintenance engineer, and then as an engineer responsible for monitoring station performance. In 1982, I transferred to the Mechanical Design Division of the Engineering Department where I was an engineer responsible for various projects at IIGE's power plants. In September 1993, I began my employment with the Commission. While employed by The Commission I have been responsible for running a production cost model to determine variable fuel costs for generating units, and conducting engineering construction audits for construction of new generating units and power plant equipment.

List of Previous Testimony Filed of David W. Elliott:

- 1) ER-94-163, St. Joseph Light & Power Co.
- 2) HR-94-177, St. Joseph Light & Power Co.
- 3) ER-94-174, The Empire District Electric Co.
- 4) ER-95-279, The Empire District Electric Co.
- 5) EM-96-149, Union Electric Co.
- 6) ER-99-247, St. Joseph Light & Power Co.
- 7) EM-2000-369, UtiliCorp United, Inc. and The Empire District Electric Co.
- 8) ER-2001-299, The Empire District Electric Co.
- 9) ER-2001-672, Utilicorp United, Inc.
- 10) ER-2002-424, The Empire District Electric Co.
- 11) ER-2004-0034, Aquila, Inc.
- 12) ER-2004-0570, The Empire District Electric Co.

- 13) HM-2004-0618, Trigen-Kansas City Energy Corp. and Thermal North America, Inc.
- 14) ER-2005-0436, Aquila, Inc.
- 15) HR-2005-0450, Aquila, Inc.
- 16) ER-2006-0314, Kansas City Power & Light Co.
- 17) ER-2006-0315, The Empire District Electric Co.
- 18) ER-2007-0004, Aquila, Inc.
- 19) ER-2007-0291, Kansas City Power & Light Co.
- 20) ER-2008-0093, The Empire District Electric Co
- 21) ER-2009-0090, KCPL Greater Missouri Operations Co.
- 22) HR-2009-0092, KCPL Greater Missouri Operations Co.
- 23) ER-2010-0036, Union Electric Co. d/b/a AmerenUE
- 24) ER-2010-0355, Kansas City Power & Light Co.
- 25) ER-2010-0356, KCPL Greater Missouri Operations Co.
- 26) ER-2011-0028, Union Electric Co. d/b/a Ameren Missouri
- 27) ER-2012-0166, Union Electric Co. d/b/a Ameren Missouri

CARY G. FEATHERSTONE

Education and Employment Background and Credentials

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

Currently, I am a Utility Regulatory Auditor with the Missouri Public Service Commission (Commission). 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, sewer and telecommunication companies. I have been involved in cases concerning proposed rate increases, earnings investigations, complaint cases, and cases relating to mergers and acquisitions and certification cases. Schedule 1 to this testimony is a list of rate cases in which I have submitted testimony. In addition, I also identify in Schedule 1 other cases where I directly supervised and assisted Commission Staff in audits of public utilities, but where I did not testify.

I have acquired knowledge of the ratemaking and regulatory process through my employment with the Commission. I have participated in numerous rate cases, complaint cases, merger cases and certificate cases, and filed testimony on a variety of topics. I have also acquired knowledge of these topics through review of work papers from prior rate cases filed before this Commission relating to Lake Region and its water and sewer operations. I have previously examined the operations of other water and sewer companies. I have also been involved in numerous other rate cases and merger cases involving electric, natural gas, steam and telecommunication companies. I have previously examined generation and generation-related topics; conducted and participated in several construction audits involving plant and construction records, specifically the costs of construction projects relating to power plants. I have been involved in the fuel and fuel-related areas for power plant production, and purchased power and off-system sales on numerous occasions.

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2012	ER-2012-0174	Kansas City Power & Light Company (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report	Pending
2010	ER-2010-0355 Coordinated	Kansas City Power & Light Company (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report	Pending
2010	SR-2010-0110 and WR-2010-0111 Coordinated	Lake Region Water and Sewer Company (water & sewer rate increase)	Direct- sponsor Utility Services Cost of Service Report Surrebuttal True-up Direct Reports to Commission	Contested
2009	HR-2009-0092 Coordinated	KCPL Greater Missouri Operations Company (former Aquila, Inc. Missouri electric properties) (industrial steam rate increase)	Direct- sponsor Utility Services Cost of Service Report	Stipulated
2009	ER-2009-0090 Coordinated	KCPL Greater Missouri Operations Company (former Aquila, Inc. Missouri electric properties) (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report Surrebuttal- capacity planning	Stipulated
2009	ER-2009-0089 Coordinated	Kansas City Power & Light Company (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report, Additional Amortizations and Iatan 1 construction Rebuttal- allocations Surrebuttal- allocations	Stipulated

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2008	HR-2008-0300 Coordinated	Trigen Kansas City Energy (steam rate increase)	Direct - sponsor Utility Services portion of the Cost of Service Report, overview of rate case, plant review and plant additions, fuel and income taxes	Stipulated
2007	HR-2007-0028, HR-2007-0399 and HR-2008-0340 HC-2010-0235	Aquila, Inc., d/b/a Aquila Networks- L&P [Industrial Steam Fuel Clause Review] (industrial steam fuel clause review)		Pending
2007	HO-2007-0419 Coordinated	Trigen Kansas City Energy [sale of coal purchase contract] (steam)	Recommendation Memorandum	Stipulated
2007	ER-2007-0004 Coordinated	Aquila, Inc., d/b/a Aquila Networks- MPS and Aquila Networks- L&P (electric rate increase)	Direct-fuel clause, fuel, capacity planning Rebuttal Surrebuttal	Contested
2006	WR-2006-0425 Coordinated	Algonquin Water Resources (water & sewer rate increases)	Rebuttal- unrecorded plant; contributions in aid of construction Surrebuttal unrecorded plant; contributions in aid of construction	Contested
2006	ER-2006-0314 Coordinated	Kansas City Power & Light Company (electric rate increase)	Direct-construction audits Rebuttal- allocations Surrebuttal- allocations	Contested

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2005	HR-2005-0450 Coordinated	Aquila, Inc., d/b/a Aquila Networks- L&P (industrial steam rate increase)	Direct	Stipulated
2005	ER-2005-0436 Coordinated	Aquila, Inc., d/b/a Aquila Networks- MPS and Aquila Networks- L&P (electric rate increase)	Direct- interim energy charge; fuel; plant construction; capacity planning Rebuttal Surrebuttal	Stipulated
2005	EO-2005-0156 Coordinated	Aquila, Inc., d/b/a Aquila Networks- MPS (electric- South Harper Generating Station asset valuation case)	Rebuttal- plant valuation Surrebuttal	Stipulated
2005	HC-2005-0331 Coordinated	Trigen Kansas City Energy [Jackson County Complaint relocation of plant for Sprint Arena] (steam complaint case)	Cross examination- relocation of plant assets	Contested
2004	GR-2004-0072 Coordinated	Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P (natural gas rate increase)	Direct- acquisition adjustment; merger savings tracking Rebuttal	Stipulated
2003	ER-2004-0034 and HR-2004-0024 (Consolidated) Coordinated	Aquila, Inc., (formerly UtiliCorp United Inc) d/b/a Aquila Networks-MPS and Aquila Networks-L&P (electric & industrial steam rate increases)	Direct- acquisition adjustment; merger savings tracking Rebuttal Surrebuttal	Stipulated
2002	ER-2002-424 Coordinated	Empire District Electric Company (electric rate increase)	Direct- fuel-interim energy charge Surrebuttal	Stipulated

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2001	ER-2001-672 and EC-2002-265 Coordinated	UtiliCorp United Inc./Missouri Public Service Company (electric rate increase)	Verified Statement Direct- capacity purchased power agreement; plant recovery Rebuttal Surrebuttal	Stipulated
2001	ER-2001-299 Coordinated	Empire District Electric Company (electric rate increase)	Direct- income taxes; cost of removal; plant construction costs; fuel- interim energy charge Surrebuttal True-Up Direct	Contested
2000	EM-2000-369 Coordinated	UtiliCorp United Inc. merger with Empire District Electric Company (electric acquisition/ merger case)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Contested (Merger eventually terminated)
2000	EM-2000-292 Coordinated	UtiliCorp United Inc. merger with St. Joseph Light & Power Company (electric, natural gas and industrial steam acquisition/ merger case)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Contested (Merger closed)
1999	EM-97-515 Coordinated	Kansas City Power & Light Company merger with Western Resources, Inc. (electric acquisition/ merger case)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Stipulated (Merger eventually terminated)

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1998	GR-98-140 Coordinated	Missouri Gas Energy Division of Southern Union Company (natural gas rate increase)	Testimony in Support of Stipulation And Agreement	Contested
1997	EM-97-395	UtiliCorp United Inc./Missouri Public Service (electric-application to spin-off generating assets to EWG subsidiary)	Rebuttal- plant assets & purchased power agreements	Withdrawn
1997	ER-97-394 and EC-98-126 Coordinated	UtiliCorp United Inc./Missouri Public Service (electric rate increase and rate complaint case)	Direct- fuel & purchased power; fuel inventories; re-organizational costs Rebuttal Surrebuttal	Contested
1997	EC-97-362 and EO-97-144	UtiliCorp United Inc./Missouri Public Service (electric rate complaint case)	Direct- - fuel & purchased power; fuel inventories Verified Statement	Contested Commission Denied Motion
1997	GA-97-133	Missouri Gas Company (natural gas—certificate case)	Rebuttal- natural gas expansion	Contested
1997	GA-97-132	UtiliCorp United Inc./Missouri Public Service Company (natural gas—certificate case)	Rebuttal- natural gas expansion	Contested
1996	ER-97-82	Empire District Electric Company (electric-- interim rate increase case)	Rebuttal- fuel & purchased power	Contested
1996	GR-96-285 Coordinated	Missouri Gas Energy Division of Southern Union Company (natural gas rate increase)	Direct- merger savings recovery; property taxes Rebuttal Surrebuttal	Contested
1996	EM-96-149 Coordinated	Union Electric Company merger with CIPSCO Incorporated (electric and natural gas-- acquisition/merger case)	Rebuttal- acquisition adjustment; merger costs/savings	Stipulated

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1996	GA-96-130	UtiliCorp United, Inc./Missouri Pipeline Company (natural gas-- certificate case)	Rebuttal- natural gas expansion	Contested
1995	ER-95-279 Coordinated	Empire District Electric Company (electric rate increase)	Direct- fuel & purchased power; fuel inventories	Stipulated
1995	GR-95-160 Coordinated	United Cities Gas Company (natural gas rate increase)	Direct- affiliated transactions; plant	Contested
1994	GA-94-325 Coordinated	UtiliCorp United Inc., expansion of natural gas to City of Rolla, MO (natural gas-- certificate case)	Rebuttal- natural gas expansion	Contested
1994	GM-94-252 Coordinated	UtiliCorp United Inc., acquisition of Missouri Gas Company and Missouri Pipeline Company (natural gas--acquisition case)	Rebuttal- acquisition of assets case	Contested
1993	GM-94-40	Western Resources, Inc. and Southern Union Company (natural gas-- sale of Missouri property)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Stipulated
1993	TR-93-181	United Telephone Company of Missouri (telephone rate increase)	Direct- directory advertising Surrebuttal	Contested
1993	TC-93-224 and TO-93-192 Coordinated Directory	Southwestern Bell Telephone Company (telephone-- rate complaint case)	Direct- directory advertising Rebuttal Surrebuttal	Contested
1991	GO-91-359 Coordinated	UtiliCorp United Inc., Missouri Public Service Division (natural gas-- accounting authority order)	Memorandum Recommendation- Service Line Replacement Program cost recovery deferral	Stipulated

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1991	EO-91-358 and EO-91-360 Coordinated	UtiliCorp United Inc., Missouri Public Service Division (electric-- accounting authority orders)	Rebuttal- plant construction cost deferral recovery; purchased power cost recovery deferral	Contested
1991	EM-91-213	Kansas Power & Light - Gas Service Division (natural gas-- acquisition/merger case)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Contested
1990	GR-90-152	Associated Natural Gas Company (natural gas rate increase)	Rebuttal- acquisition adjustment; merger costs/savings	Stipulated
1990	GR-90-198 Coordinated	UtiliCorp United, Inc., Missouri Public Service Division (natural gas rate increase)	Direct- Corporate Costs and Merger & Acquisition Costs	Stipulated
1990	ER-90-101 Coordinated	UtiliCorp United Inc., Missouri Public Service Division (electric rate increase- Sibley Generating Station Life Extension Case)	Direct- Corporate Costs and Merger & Acquisition Costs Surrebuttal	Contested
1990	GR-90-50 Coordinated	Kansas Power & Light - Gas Service Division (natural gas rate increase)	Direct- prudence review of natural gas explosions	Stipulated
1989	TR-89-182 and TC-90-75	GTE North, Incorporated (telephone rate increase)	Direct- directory advertising Rebuttal Surrebuttal	Contested Decided Feb 9, 1990
1988	TC-89-14 Coordinated Directory	Southwestern Bell Telephone Company (telephone-- rate complaint case)	Direct- directory advertising Surrebuttal	Contested

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1987	HO-86-139 Coordinated	Kansas City Power & Light Company (district steam heating-- discontinuance of public utility and rate increase)	Direct- policy testimony on abandonment of steam service Rebuttal Surrebuttal	Contested
1985	ER-85-128 and EO-85-185 Coordinated	Kansas City Power & Light Company (electric rate increase- Wolf Creek Nuclear Generating Unit Case)	Direct- fuel inventories; coordinated construction audit	Contested
1984	EO-84-4	Investigation and Audit of Forecasted Fuel Expense of Kansas City Power & Light Company (electric-- forecasted fuel true-up)	Direct	Contested
1983	TR-83-253	Southwestern Bell Telephone Company (telephone rate increase - ATT Divestiture Case)	Direct- revenues & directory advertising	Contested
1983	ER-83-49	Kansas City Power & Light Company (electric rate increase)	Direct- fuel & fuel inventories Rebuttal Surrebuttal	Contested
1983	EO-83-9	Investigation and Audit of Forecasted Fuel Expense of Kansas City Power & Light Company (electric-- forecasted fuel true-up)	Direct	Contested
1982	TR-82-199	Southwestern Bell Telephone Company (telephone rate increase)	Direct- revenues & directory advertising	Contested
1982	ER-82-66 and HR-82-67	Kansas City Power & Light Company (electric & district steam heating rate increase)	Direct- fuel & purchased power; fuel inventories Rebuttal Surrebuttal	Contested

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1981	TO-82-3	Investigation of Equal Life Group and Remaining Life Depreciation Rates (telephone-- depreciation case)	Direct- construction work in progress	Contested
1981	TR-81-302	United Telephone Company of Missouri (telephone rate increase)	Direct- construction work in progress	Stipulated
1981	TR-81-208	Southwestern Bell Telephone Company (telephone rate increase)	Direct-cash working capital; construction work in progress; income taxes-flow-through Rebuttal Surrebuttal	Contested
1981	ER-81-42	Kansas City Power & Light Company (electric rate increase)	Direct-payroll & payroll related benefits; cash working capital Rebuttal	Contested
1980	TR-80-235	United Telephone Company of Missouri (telephone rate increase)	Direct- construction work in progress Rebuttal	Contested
1980	GR-80-249 Coordinated	Rich Hill-Hume Gas Company (natural gas rate increase)	No Testimony filed- revenues & rate base	Stipulated
1980	GR-80-173	The Gas Service Company (natural gas rate increase)	Direct	Stipulated
1980	HR-80-55	St. Joseph Light & Power Company (industrial steam rate increase)	Direct	Stipulated
1980	OR-80-54	St. Joseph Light & Power Company (transit rate increase)	Direct	Stipulated
1980	ER-80-53	St. Joseph Light & Power Company (electric rate increase)	Direct	Stipulated

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

CASES SUPERVISED AND ASSISTED:

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony</u>	<u>Case Disposition</u>
1986	TR-86-14 Coordinated	ALLTEL Missouri, Inc. (telephone rate increase)		Stipulated
1986	TR-86-55 Coordinated	Continental Telephone Company of Missouri (telephone rate increase)		Stipulated
1986	TR-86-55 Coordinated	Continental Telephone Company of Missouri (telephone rate increase)		Stipulated
1986	TR-86-63 Coordinated	Webster County Telephone Company (telephone rate increase)		Stipulated
1986	GR-86-76 Coordinated	KPL-Gas Service Company (natural gas rate increase)		Withdrawn
1986	TR-86-117 Coordinated	United Telephone Company of Missouri (telephone rate increase)	Withdrawn prior to filing	Withdrawn
1988	GR-88-115 Coordinated	St. Joseph Light & Power Company (natural gas rate increase)	Deposition	Stipulated
1988	HR-88-116	St. Joseph Light & Power Company (industrial steam rate increase)	Deposition	Stipulated

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

CASES SUPERVISED AND ASSISTED:

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony</u>	<u>Case Disposition</u>
2010	SR-2010-0320	Timber Creek Sewer Company	Testimony	Pending
2010	SA-2010-219	Canyon Treatment company Certificate	Recommendation Case Memorandum	Pending
2010	WR-2010-0202	Stockton Water Company	Recommendation Memorandum	Stipulated
2010	EO-2010-0211	KCPL Greater Missouri Operations---- Liberty service center sale	Recommendation Memorandum	Stipulated
2009	EO-2010-0060	KCMP Greater Missouri Operations----- Blue Springs service center sale	Recommendation Memorandum	Withdrawn
2009	WR-2010-0139 SR-2010-0140	Valley Woods Water Company	Recommendation Memorandum	Stipulated
2008	QW-2008-0003	Spokane Highlands Water Company (water- informal rate increase)	Recommendation Memorandum	Stipulated
2007	SR-2008-0080 QS-2007-0008	Timber Creek (sewer- informal rate increase)	Recommendation Memorandum	Stipulated
2006	HA-2006-0294 Coordinated	Trigen Kansas City Energy (steam- expansion of service area)	Recommendation Memorandum & Testimony	Contested
1994	ER-94-194	Empire District Electric Company (electric rate increase)		

CARY G. FEATHERSTONE

SUMMARY OF RATE CASE INVOLVEMENT

CASES SUPERVISED AND ASSISTED:

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony</u>	<u>Case Disposition</u>
2005	Case No. WO-2005-0206 Coordinated	Silverleaf sale to Algonquin (water & sewer- sale of assets)		Stipulated
2005	GM-2005-0136 Coordinated	Partnership interest of DTE Enterprises, Inc. and DTE Ozark, Inc in Southern Gas Company purchase by Sendero SMGC LP (natural gas -- sale of assets)	Recommendation Memorandum	Stipulated
2004	HM-2004-0618 Coordinated	Trigen- Kansas City Energy purchase by Thermal North America (steam - sale of assets)		Stipulated
2003	QW-2003-016 QS-2003-015	Tandy County (water & sewer informal rate increase)	Recommendation Memorandum	Stipulated

Educational and Employment Background and Credentials
of
Patricia A. Gaskins

I am currently employed as a Utility Regulatory Auditor II for the Missouri Public Service Commission (Commission). I was employed by the Commission in October 2010. Previously, I was employed by the Missouri Department of Social Services as an auditor. In that capacity I was responsible for auditing the cost reports of Missouri Hospitals for an accurate dispersment of State and Federal Medicaid dollars, preparing monthly reports detailing the issuance of those dollars, and reconciling the Medicaid fund after each month's dispersment. I earned a Bachelor of Science degree in Business Administration with majors in Accounting, Finance, and Management from Columbia College.

As a Utility Regulatory Auditor II, I perform rate audits and prepare miscellaneous filings as ordered by the Commission. In addition, I review all exhibits and testimony on assigned issues, develop accounting adjustments and issue positions which are supported by workpapers and written testimony. For cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Cases I have been assigned are shown in the following table:

Case/Tracking Number	Company Name - Issue
WR-2012-0163	Taney County Water, LLC Informal Water Case
GO-2012-0144	Southern Union Company d/b/a/ Missouri Gas Energy Infrastructure System Replacement Surcharge
HR-2011-0241	Veolia Energy Kansas City, Inc Rate Case
GO-2011-0269	Southern Union Company d/b/a/ Missouri Gas Energy Infrastructure System Replacement Surcharge
ER-2012-0174	Kansas City Power & Light Rate Case

Schedule RSG-1

Randy S. Gross

Educational Background and Work Experience

I have Master and Bachelor of Science degrees in Electrical Engineering from the University of Missouri at Columbia. I am an active licensed Professional Engineer in the states of Kansas and Missouri with inactive licenses in Arizona and Illinois. I have co-authored nine technical papers in the areas of process instrumentation and controls, power plant performance monitoring and information technology. My work experience spans more than 39 years in electrical and instrumentation and control detailed design, information technology, training, software verification and validation, telecommunication, project management and controls, construction management, contract administration, plant start-up, project oversight, plant operating procedures, design basis reconstitution, equipment technical specifications and procurement, nuclear plant and site, detailed design engineering, plant modifications and engineering procedures. From 1972-1997, I was employed by Black & Veatch with responsibilities in electrical, instrumentation and control engineering and project management. From 1997-2001, I was employed by the Foxboro Company (Invensys) as a Principal Account Manager for Distributed Control Systems (DCS) that included hardware, software and instrumentation. From 2001-2002, I provided consulting services for the Argosy Console company in the areas of process engineering and re-engineering, supply chain management, Quality Assurance, Six Sigma and Safety program implementations. From 2002-2005, I provided contract engineering services to AmerenUE at the Callaway Nuclear Station in the areas of Software Verification and Validation, INPO accredited

Schedule RSG-1

training, Project Management, Cost and Schedule controls, Digital Control System procedures and Plant Operation procedures. In 2005, I provided contract detailed instrumentation and control engineering services for the Process Division of Burns & McDonnell Engineering for the Conoco Phillips refinery in Amarillo, TX. In 2006, I was employed by CIBER as a Senior Strategist with responsibilities in Project Oversight for large software development projects and Continuity of Operations Plans. From 2007-2009, I provided staff augmentation contract engineering services for the Wolf Creek Nuclear Operating Company (WCNOC) at their Wolf Creek Nuclear Power Station as a Senior Design Professional Engineer for major design projects, emergent engineering issues and plant refueling outage engineering. In 2009, I was employed with Black & Veatch as the Nuclear Division Business Line Manager with responsibilities for business development, outside sale and marketing. I have been employed by the Missouri Public Service Commission since February 2010 as a staff Engineer to provide technical expertise in the areas of smart grid deployment and implementation, transmission, distribution, demand response, renewable/alternative energy sources, plug in hybrid and electric vehicles and coal carbon capture and sequestration. I attended the Commission's Missouri Energy Efficiency Investment Act of 2009 ("MEEIA") rulemaking workshops held in April through June, 2010 and participate in workshops addressing issues, impacts, deployment and implementation for demand response aggregation and smart grid issues. I am currently serving on the Organization of MISO States Demand Response and Technology independent working group, the NARUC staff Subcommittee on Clean Coal and Carbon Sequestration, and have worked with EISPC on various transmission line planning tasks.

Schedule RSG-1

Other cases I have been assigned to or participated are as follows:

Date Filed	Case Number	Company Name
11/10/2010	ER-2010-0355	Kansas City Power & Light Company
11/17/2010	ER-2010-0356	Kansas City Power & Light Company Greater Missouri Operations Company
05/10/2011	ER-2011-0028	Ameren Missouri
01/06/2012	EO-2011-0271	Ameren Missouri
03/20/2012	EO-2012-0009	Kansas City Power & Light Company Greater Missouri Operations Company
04/12/2012	EO-2012-0142	Ameren Missouri
07/2012	ER-2012-0166	Ameren Missouri
08/2012	ER-2012-0174	Kansas City Power & Light Company

V. WILLIAM HARRIS, CPA, CIA

I graduated from Missouri Western State College at St. Joseph, Missouri in 1990, with a Bachelor of Science degree in Business Administration with a major in Accounting. I successfully completed the Uniform Certified Public Accountant (CPA) examination in 1991 and subsequently received the CPA certificate. I am currently licensed as a CPA in the state of Missouri. I also successfully completed the Uniform Certified Internal Auditor (CIA) examination in 1995 and am currently certified as a CIA by the Institute of Internal Auditors in Altamonte Springs, Florida.

From 1991 until I assumed my current position as a Regulatory Auditor with the Commission in 1994, I was employed as a Regulatory Auditor with the Federal Energy Regulatory Commission in Washington, DC. Prior to that, I was an Internal Auditor and Training Supervisor with Volume Shoe Corporation (d/b/a Payless ShoeSource).

Over the 17 plus years I have been employed by this Commission as a Regulatory Auditor, I have submitted testimony on revenue, expense, and rate base ratemaking matters several times before the Commission. I have also been responsible for the supervision of other Commission employees in rate cases and other regulatory proceedings.

I have received continuous training at in-house and outside seminars on technical ratemaking matters since I began my employment with the Commission. My responsibilities of auditing the books and records of the utilities regulated by the Commission require that I review statutes applicable to the Commission or the utilities regulated by the Commission, the Commission's rules, utility tariffs, and contracts and other documents relating to the utilities regulated by the Commission. A listing of the cases in which I have previously filed testimony before this Commission, and the issues I have addressed in testimony in cases from 1995 to the present, is attached as Schedule VWH-1.

CASE PROCEEDING PARTICIPATION

V. WILLIAM HARRIS, CPA, CIA

Rate Cases

Date Filed	Case Number	Company Name	Exhibit	Issue
09/01/1995	ER-95-279	Empire District Electric Company	Direct	Payroll, Payroll Taxes, Incentive Pay, 401K Retirement Plan
	GR-96-285	Missouri Gas Energy (Southern Union Company)	Direct	Plant In Service, Depreciation Expense, Depreciation Reserve, Service Line Replacement Program
	GR-96-285	Missouri Gas Energy (Southern Union Company)	Rebuttal	Service Line Replacement Program
	GR-96-285	Missouri Gas Energy (Southern Union Company)	Surrebuttal	Service Line Replacement Program
06/26/1997	GR-97-272	Associated Natural Gas Company and Division of Arkansas Western Gas Company	Direct	Revenues, Plant in Service, Customer Billing Expense, Normalized Bad Debt Expense, Depreciation Expense, Depreciation Reserve
10/08/1998	EC-98-573	St. Joseph Light and Power Company	Direct	Fuel Expense Adjustment, Miscellaneous Administrative and General Expenses, PSC Assessment, Capacity Demand Costs, Rate Case Expense, Fuel Inventory
12/16/1998	EC-98-573	St. Joseph Light and Power Company	Additional Direct	Fuel Expense Adjustment, Fuel Inventory, Insurance and Other Admin. Expenses
05/13/1999	ER-99-247 – EC-98-573	St. Joseph Light & Power Company	Direct	Purchased Power Demand Cost, Fuel Expense, Fuel Inventory, PSC Assessment, Rate Case Expense
05/13/1999	HR-99-245	St. Joseph Light & Power Company	Direct	Steam Revenues
06/10/1999	HR-99-245	St. Joseph Light & Power Company	Rebuttal	Fuel Inventories, Rate Case Expense
06/10/1999	GR-99-246	St. Joseph Light & Power Company	Rebuttal	Rate Case Expense
06/10/1999	ER-99-247 – EC-98-573	St. Joseph Light & Power Company	Rebuttal	Fuel Price, Fuel Inventories, Rate Case Expense
06/22/1999	HR-99-245	St. Joseph Light & Power Company	Surrebuttal	Fuel Inventory, Possible Loss on the Sale of No. 6 Fuel Oil, Rate Case Expense
06/22/1999	GR-99-246	St. Joseph Light & Power Company	Surrebuttal	Rate Case Expense
06/22/1999	ER-99-247 – EC-98-573	St. Joseph Light & Power Company	Surrebuttal	Fuel Price, Fuel Inventories, Possible Loss on the Sale of No. 6 Fuel Oil, Rate Case Expense
05/02/2000	EM-2000-292	UtiliCorp United Inc. / St. Joseph Light and Power	Rebuttal	Merger Savings

CASE PROCEEDING PARTICIPATION

V. WILLIAM HARRIS, CPA, CIA

Rate Cases

Date Filed	Case Number	Company Name	Exhibit	Issue
06/21/2000	EM-2000-369	UtiliCorp United Inc. / Empire District Electric Company	Rebuttal	Merger Savings
10/11/2000	EO-2000-845	St. Joseph Light and Power Company	Rebuttal	Accounting Authority Order
10/23/2000	EO-2000-845	St. Joseph Light and Power Company	Revised Rebuttal	Accounting Authority Order
11/30/2000	TT-2001-115	Green Hills Telephone Corporation	Rebuttal	Revenue Requirements
2001	TC-2001-401	Green Hills Telephone Corporation	Direct	Revenue Requirement
04/03/2001	ER-2001-299	The Empire District Electric Company	Direct	Fuel Stock Inventory Levels
04/03/2001	ER-2001-299	The Empire District Electric Company	Direct	Fuel and Purchase Power Expenses
05/17/2001	ER-2001-299	The Empire District Electric Company	Surrebuttal	Fuel and Purchased Power
08/07/2001	ER-2001-299	The Empire District Electric Company	True-up Direct	Fuel and Purchased Power Expense
08/07/2001	ER-2001-299	The Empire District Electric Company	True-up Direct	Allowance for Funds Used During Construction
12/06/2001	ER-2001-672	UtiliCorp United Inc. d/b/a Missouri Public Service	Direct	Purchased Power Expense
01/08/2002	ER-2001-672/ EC-2002-265	UtiliCorp United Inc. d/b/a Missouri Public Service	Rebuttal	Purchase Power Expense, Fuel
01/22/2002	ER-2001-672/ EC-2002-265	UtiliCorp United Inc. d/b/a Missouri Public Service	Surrebuttal	Natural Gas Price
08/16/2002	ER-2002-424	The Empire District Electric Company	Direct	Rate Base, Plant in Service, Depreciation, Income Statement Adjustment, Income Taxes
12/09/2003	ER-2004-0034 HR-2004-0024	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks – L&P	Direct	Purchased Power Analysis, Off-System Interchange Sales, Income Tax Expense
01/06/2004	GR-2004-0072	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks – L&P	Direct	Revenue Annualization, Bad Debt Expense, Income Tax Expense
02/13/2004	GR-2004-0072	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks – L&P	Rebuttal	Bad Debt Expense

CASE PROCEEDING PARTICIPATION

V. WILLIAM HARRIS, CPA, CIA

Rate Cases

Date Filed	Case Number	Company Name	Exhibit	Issue
03/11/2004	GR-2004-0072	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks – L&P	Surrebuttal	Bad Debt Expense
10/14/2005	ER-2005-0436	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks – L&P	Direct	Purchased Power Analysis, Off-System Interchange Sales, Income Tax Expense
10/14/2005	HR-2005-0450	Aquila, Inc. d/b/a Aquila Networks – L&P	Direct	Income Tax Expense
04/13/2006	HA-2006-0294	Trigen-Kansas City Energy Corporation	Rebuttal	Staff's Position on Expansion
08/08/2006	ER-2006-0314	Kansas City Power and Light	Direct	Incentive Compensation, Supplemental Executive Retirement (SERP), Other Executive Bonuses, Maintenance Expense, Regulatory Expense, Accumulated Deferred Income Taxes – Rate Base Offset
10/06/2006	ER-2006-0314	Kansas City Power and Light	Surrebuttal	Incentive Compensation, Maintenance Expense
01/18/2007	ER-2007-0004	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks – L&P	Direct	Purchased Power Analysis, Off-System Interchange Sales, Incentive Compensation
02/11/2009	ER-2009-0089	Great Plains Energy, Inc. - Kansas City Power & Light Company	Direct	Fuel and Purchased Power costs, Fuel Inventories, Off-system Sales
02/13/2009	ER-2009-0090	Great Plains Energy, Inc. – Greater Missouri Operations Company	Direct	Fuel and Purchased Power costs, Fuel Inventories, Off-system Sales
03/11/2009	ER-2009-0089	Great Plains Energy, Inc. - Kansas City Power & Light Company	Rebuttal	Off-system Sales Margin
03/13/2009	ER-2009-0090	Great Plains Energy, Inc. – Greater Missouri Operations Company	Rebuttal	Off-system Sales Margin
04/07/2009	ER-2009-0089	Great Plains Energy, Inc.- Kansas City Power & Light Company	Surrebuttal	Off-System Sales and Fuel Expense
04/09/2009	ER-2009-0090	Great Plains Energy, Inc. – Greater Missouri Operations Company	Surrebuttal	Fuel Expense
01/14/2010	SR-2010-0110 WR-2010-0111	Lake Region Water and Sewer Company	Direct	Executive Management Oversight

CASE PROCEEDING PARTICIPATION

V. WILLIAM HARRIS, CPA, CIA

Rate Cases

Date Filed	Case Number	Company Name	Exhibit	Issue
03/12/2010	SR-2010-0110 WR-2010-0111	Lake Region Water and Sewer Company	Surrebuttal	Executive Management Oversight
11/10/2010	ER-2010-0355	Kansas City Power & Light Company	Direct	Fuel and Purchased Power costs, Fuel Inventories, Off-system Sales
11/17/2010	ER-2010-0356	KCPL – Greater Missouri Operations Company	Direct	Fuel and Purchased Power costs, Fuel Inventories, Off-system Sales
11/23/2010	SR-2010-0320	Timber Creek Sewer Co.	Direct	Rate Case Expense and Annual PSC Assessment
12/08/2010	ER-2010-0355	Great Plains Energy, Inc. Kansas City Power & Light Company	Rebuttal	Off-system Sales Margin
12-15-2010	ER-2010-0356	KCPL – Greater Missouri Operations Company (MPS and L&P Electric)	Rebuttal	Off-system Sales
12-21-2010	SR-2010-0320	Timber Creek Sewer Co.	Rebuttal	Rate Case Expense and PSC Assessment
12-28-2010	SR-2010-0320	Timber Creek Sewer Co.	Surrebuttal	Rate Case Expense
01-05-2011	ER-2010-0355	Great Plains Energy, Inc. Kansas City Power & Light Company	Surrebuttal	Fuel Expense and Off-system Sales Margin
01-12-2011	ER-2010-0356	KCPL – Greater Missouri Operations Company	Surrebuttal	Off-system Sales
02-28-2011	ER-2010-0355	Kansas City Power & Light Company	True-Up Rebuttal	Off-system Sales
08/02/2012	ER-2012-0174	Kansas City Power & Light Company	Direct	Off-system sales, cash working capital and accounts receivable sales program

CASE PROCEEDING PARTICIPATION

V. WILLIAM HARRIS, CPA, CIA

**List of Informal Cases Processed Under the
Commission Informal Rate Case Procedure**

(Served as Lead Auditor or in a supervisory capacity on all but U.S. Water/Lexington and Raytown Water.)

<u>Company Name</u>	<u>Case No.</u>	<u>Other Auditors</u>
Taney County Water, LLC	WR-2012-0163	Sean Furey/Patricia Gaskins
Valley Woods Water Company	WR-2010-0139	Karen Herrington
	SR-2010-0140	
West 16 th Street Sewer Company	SR-2008-0389	Bret Prenger
WPC Sewer Company	SR-2008-0388	Bret Prenger
Spokane Highlands Water Company	WR-2008-0314	Karen Herrington Keith Majors
Timber Creek Sewer Company	SR-2008-0080	Graham Vesely (left) (then) Phil Williams
Timber Creek Sewer Company	SR-2004-0532	None
Taney County Utilities	WR-96-418	David Mansfield
	SR-96-418	David Mansfield
Ozark Mountain Water Company	WR-96-237	None
Hickory Hills Water and Sewer Co.	WR-95-432	Robert O'Keefe
	SR-95-432	Brett Peter
Raytown Water Company	WR-92-85	Phil Williams (Lead)
U.S. Water / Lexington	WR999	Phil Williams (Lead)

CASE PROCEEDING PARTICIPATION

V. WILLIAM HARRIS, CPA, CIA

Other Non-Rate Case Assignments

List of assigned cases with primary responsibility for the Auditing Department scope of work, but for which testimony was not required. (NOTE: Did not have primary responsibility in Cass County Telephone Company Case Nos. TO-2005-0237 and TC-2005-0357 which were performed by a team of several auditors and other Staff.)

<u>Company Name</u>	<u>Case No.</u>	<u>Docket / Case Type</u>
Noel Water Company	WO-2011-0328	Sale
Timber Creek Sewer Company	SU-2011-0289	AAO
Canyon Treatment Facility	SA-2010-0219	Certificate
Timber Creek Sewer Company	SA-2010-0100	Certificate
Timber Creek Sewer Company	SA-2010-0063	Certificate
Savannah Heights Industrial Treatment	SO-2008-0094	Sale
Aquila, Inc.	EO-2006-0309	Certificate
Missouri Gas Energy	GO-2006-0201	ISRS
Aquila, Inc.	EO-2006-0036	Sale
Missouri Gas Energy	GO-2005-0273	ISRS
Kansas City Power & Light	EO-2005-0270	Sale
Cass County Telephone Company	TC-2005-0357	Complaint
Cass County Telephone Company	TO-2005-0237	Investigation
Sendero SMGC	GM- 2005-0136	Acquisition
Missouri Gas Energy	GA-2005-0107	Certificate
Missouri Gas Energy	GA-2005-0053	Certificate
Missouri Gas Energy	GO-2005-0019	Acquisition
Trigen-Kansas City Energy Corp.	HM-2004-0618	Sale
Atmos Energy Corporation	GM-2004-0607	Acquisition
Emerald Pointe Utility Company	WA-2004-0582	Certificate
Emerald Pointe Utility Company	WA-2004-0581	Certificate
DOD-CO Enterprise / Shell Rock	WM-2004-0449	Sale (Water & Sewer)
Missouri Gas Energy	GA-2003-0492	Certificate
Wilden Heights Water Company	WO-2003-0086	Sale
Aquila, Inc.	EM-2003-0091	Sale
Missouri Public Service Company	EM-99-551	Sale
Savannah Heights Industrial Treatment	SA-98-294	Certificate
Kansas City Power & Light Co.	EM-97-305	Sale
Oregon Farmer's Mutual Telephone	TO-00-049	Investigation

Charles R. Hyneman

Educational and Employment Background and Credentials

I am employed as a Utility Regulatory Auditor V for the Missouri Public Service Commission (Commission). Prior to serving with the Commission I served 12 years on active duty in the United States Air Force in the Defense Contracting (Procurement), Missile Operations and Training career fields. My experience in defense contracting included the contract administration of construction and services contracts in accordance with the Defense Acquisition Regulation (DAR) and the Federal Acquisition Regulation (FAR). I was commissioned as an officer in the United States Air Force (USAF) in May 1995 and promoted to the rank of Captain in 1989. I was honorably discharged from the USAF in December 1992 and joined the Commission Staff in April 1993.

I have approximately 19 years of experience in the field of utility rate regulation. During my tenure at the Commission I have been involved in and testified before the Commission in numerous utility rate cases involving all aspects of utility cost of service revenue requirements. In addition, I have served as a Commission Staff expert witness in mergers and acquisitions cases focusing on the areas of acquisition premium calculations and acquisition adjustment rate recognition. I have also served as a Staff expert witness in the areas of natural gas hedging activities, including reviews and analyses of utility hedging programs, and prudence issues related to hedging costs. More recently I have been the lead Staff auditor and expert witness in major utility construction project cases before the Commission.

I graduated with distinction from Indiana State University in 1985 with a dual major Bachelor of Science degree in Accounting and Business Administration. In 1988, I received a Masters in Business Administration from the University of Missouri—Columbia. For the past 17 years I have been a licensed Certified Public Accountant (CPA) licensed in Missouri.

CHARLES R. HYNEMAN

CASE PARTICIPATION

Date Filed	Case Name	Case Number	Issue	Exhibit
08/02/2012	Kansas City Power and Light Company	ER-2012-0174	Income Tax Expense, Accumulated Deferred Income Taxes, FAS 87 Pension costs, FAS 106 OPEBs, Supplemental Executive Retirement Plan (SERP), Organizational Realignment/Voluntary Separation (ORVS), SPP Admin Fees, Transmission Expense	Direct
03/21/2012	Kansas City Power and Light Company-Greater Missouri Operations	EO-2011-0390	GMO Hedging Rate Case History, Accounting for Hedging Activities	Rebuttal
05/12/11	Laclede Gas Company	GC-2011-0098	Affiliate Transactions	Surrebuttal
04/28/11	The Empire District Electric Company	ER-2011-0004	Iatan 2 Project Construction Disallowances	Surrebuttal
04/19/11	Laclede Gas Company	GC-2011-0098	Affiliate Transactions	Rebuttal
03/22/11	Laclede Gas Company	GC-2011-0098	Affiliate Transactions	Direct
02/25/11	The Empire District Electric Company	ER-2011-0004	Iatan 1 and Iatan 2 and Common Plant Construction Audit and Prudence Review	Staff's Construction Audit And Prudence Review Of Iatan Construction Project For Costs Reported As Of October 31, 2010
02/23/11	The Empire District Electric Company	ER-2011-0004	Generally Accepted Auditing Standards (GAAS)/ Iatan 1 and Iatan 2 and Common Construction Audit and Prudence Review/Plum Point Construction Audit and Prudence Review	Direct
02/23/11	The Empire District Electric Company	ER-2011-0004	Staff's Construction Audit and Prudence Review of Plum Point	Cost of Service Report
02/22/11	Kansas City Power and Light Company-Greater Missouri Operations	ER-2010-0356	Iatan Construction Audit and Prudence Review	True-Up Direct
02/22/11	Kansas City Power and Light Company	ER-2010-0355	Iatan Construction Audit and Prudence Review	True-Up Direct

CHARLES R. HYNEMAN

CASE PARTICIPATION

Date Filed	Case Name	Case Number	Issue	Exhibit
01/12/11	Kansas City Power and Light Company-Greater Missouri Operations	ER-2010-0356	Iatan Construction Project	Surrebuttal
01/05/11	Kansas City Power and Light Company	ER-2010-0355	Iatan Construction Project	Surrebuttal
12/15/10	Kansas City Power and Light Company-Greater Missouri Operations	ER-2010-0356	Iatan Construction Project	Rebuttal
12/08/10	Kansas City Power and Light Company	ER-2010-0355	Iatan Construction Project	Rebuttal
11/18/2010	Kansas City Power and Light Company-Greater Missouri Operations	ER-2010-0356	Iatan Construction Project	Cost of Service Report
11/17/10	Kansas City Power and Light Company-Greater Missouri Operations	ER-2010-0356	Overview Iatan Unit 1 AQCS, Iatan 2 and Iatan Common Plant; GAAS	Direct
11/10/10	Kansas City Power and Light Company	ER-2010-0355	Overview Iatan Unit 1 AQCS, Iatan 2 and Iatan Common Plant; GAAS	Direct
11/10/2010	Kansas City Power and Light Company	ER-2010-0355	Iatan Construction Project	Cost of Service Report
11/04/10	Kansas City Power and Light Company-Greater Missouri Operations	ER-2010-0356	Iatan 1 and Iatan 2 and Common Plant Construction Audit and Prudence Review	Staff's Construction Audit And Prudence Review Of Iatan Construction Project For Costs Reported As Of June 30, 2010
11/04/10	Kansas City Power and Light Company	ER-2010-0355	Iatan 1 and Iatan 2 and Common Plant Construction Audit and Prudence Review	Staff's Construction Audit And Prudence Review Of Iatan Construction Project For Costs Reported As Of June 30, 2010

CHARLES R. HYNEMAN

CASE PARTICIPATION

Date Filed	Case Name	Case Number	Issue	Exhibit
08/06/2010	Kansas City Power and Light Company-Greater Missouri Operations	ER-2010-0356	Iatan 1 AQCS Construction Audit and Prudence Review	Staff's Construction Audit And Prudence Review Of Iatan 1 Environmental Upgrades (Air Quality Control System - AQCS) For Costs Reported As Of April 30, 2010
08/06/2010	Kansas City Power and Light Company	ER-2010-0355	Iatan 1 AQCS Construction Audit and Prudence Review	Staff's Construction Audit And Prudence Review Of Iatan 1 Environmental Upgrades (Air Quality Control System - AQCS) For Costs Reported As Of April 30, 2010
01/01/2010	Kansas City Power and Light Company-Greater Missouri Operations	ER-2009-0090	Iatan 1 AQCS Construction Audit and Prudence Review	Staff's Report Regarding Construction Audit and Prudence Review of Environmental Upgrades to Iatan 1 and Iatan Common Plant
12/31/2009	Kansas City Power and Light Company	ER-2009-0089	Iatan 1 AQCS Construction Audit and Prudence Review	Staff's Report Regarding Construction Audit and Prudence Review of Environmental Upgrades to Iatan 1 and Iatan Common Plant
04/09/2009	Kansas City Power and Light Company-Greater Missouri Operations	ER-2009-0090	Transition costs, SJLP SERP, Acquisition Detriments, Capacity Costs, Crossroads Deferred Taxes	Surrebuttal

CHARLES R. HYNEMAN

CASE PARTICIPATION

Date Filed	Case Name	Case Number	Issue	Exhibit
04/07/2009	Kansas City Power and Light Company	ER-2009-0089	Transition Costs, Talent Assessment Program, SERP, STB Recovery, Settlements, Refueling Outage, Expense Disallowance	Surrebuttal
03/13/2009	Kansas City Power and Light Company-Greater Missouri Operations	ER-2009-0090	Crossroads Energy Center, Acquisition Saving and Transition Cost Recovery	Rebuttal
03/11/2009	Kansas City Power and Light Company	ER-2009-0089	KCPL Acquisition Savings and Transition Costs	Rebuttal
02/27/2009	Kansas City Power and Light Company-Greater Missouri Operations	ER-2009-0090	Various Ratemaking issues	Cost of Service Report
02/11/2009	Kansas City Power and Light Company	ER-2009-0089	Corporate Costs, Merger Costs, Warranty Payments	Cost of Service Report
09/24/2007	Kansas City Power and Light Company	ER-2007-0291	Miscellaneous A&G Expense	Surrebuttal
07/24/2007	Kansas City Power and Light Company	ER-2007-0291	Miscellaneous	Cost of Service 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
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 ₂ Liability, Corporate Projects	Surrebuttal
08/08/2006	Kansas City Power and Light Company	ER-2006-0314	Fuel Prices Miscellaneous Adjustments	Direct

CHARLES R. HYNEMAN

CASE PARTICIPATION

Date Filed	Case Name	Case Number	Issue	Exhibit
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
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

CHARLES R. HYNEMAN

CASE PARTICIPATION

Date Filed	Case Name	Case Number	Issue	Exhibit
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
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

CHARLES R. HYNEMAN

CASE PARTICIPATION

Date Filed	Case Name	Case Number	Issue	Exhibit
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
06/21/2000	UtiliCorp United, Inc. / The 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

CHARLES R. HYNEMAN

CASE PARTICIPATION

Date Filed	Case Name	Case Number	Issue	Exhibit
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
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

Thomas M. Imhoff

Present Position:

I am Rate & Tariff Examination Supervisor in the Energy Unit, Operations Division of the Missouri Public Service Commission. My unit participates and makes recommendations on tariff filings, and cases filed at the Commission such as rate, complaint, applications, territorial agreements, sales, and merger cases. We also perform and provide technical support on the issues of rate design, class-cost-of-service studies and customer weather normalizations.

Educational Background and Experience:

I attended Southwest Missouri State University at Springfield, Missouri, from which I received a Bachelor of Science degree in Business Administration, with a major in Accounting, in May 1981. I began employment with the Commission in October, 1981. In May 1987, I successfully completed the Uniform Certified Public Accountant (CPA) examination and subsequently received the CPA certificate. I am currently licensed as a CPA in the State of Missouri.

KCPL
CASE NO. ER-2012-0174

Summary of Cases in which prepared testimony was presented by:
THOMAS M. IMHOFF

<u>Company Name</u>	<u>Case No.</u>
Terre-Du-Lac Utilities	SR-82-69
Terre-Du-Lac Utilities	WR-82-70
Bowling Green Gas Company	GR-82-104
Atlas Mobilfone Inc.	TR-82-123
Missouri Edison Company	GR-82-197
Missouri Edison Company	ER-82-198
Great River Gas Company	GR-82-235
Citizens Electric Company	ER-83-61
General Telephone Company of the Midwest	TR-83-164
Missouri Telephone Company	TR-83-334
Mobilpage Inc.	TR-83-350
Union Electric Company	ER-84-168
Missouri-American Water Company	WR-85-16
Great River Gas Company	GR-85-136
Grand River Mutual Telephone Company	TR-85-242
ALLTEL Missouri, Inc.	TR-86-14
Continental Telephone Company	TR-86-55
General Telephone Company of the Midwest	TC-87-57
St. Joseph Light & Power Company	GR-88-115
St. Joseph Light & Power Company	HR-88-116
Camelot Utilities, Inc.	WA-89-1
GTE North Incorporated	TR-89-182
The Empire District Electric Company	ER-90-138
Capital Utilities, Inc.	SA-90-224
St. Joseph Light & Power Company	EA-90-252
Kansas City Power & Light Company	EA-90-252
Sho-Me Power Corporation	ER-91-298
St. Joseph Light & Power Company	EC-92-214
St. Joseph Light & Power Company	ER-93-41
St. Joseph Light & Power Company	GR-93-42
Citizens Telephone Company	TR-93-268
The Empire District Electric Company	ER-94-174
Missouri-American Water Company	WR-95-205
Missouri-American Water Company	SR-95-206
Union Electric Company	EM-96-149
The Empire District Electric Company	ER-97-81
Missouri Gas Energy	GR-98-140
Laclede Gas Company	GR-98-374
Laclede Gas Company	GR-99-315
Atmos Energy Corporation	GM-2000-312
Ameren UE	GR-2000-512
Missouri Gas Energy	GR-2001-292
Laclede Gas Company	GT-2001-329

Laclede Gas Company	GR-2001-629
Missouri Gas Energy	GT-2003-0033
Aquila Networks – L&P	GT-2003-0038
Aquila Networks – MPS	GT-2003-0039
Southern Missouri Gas Company, L.P.	GT-2003-0031
Fidelity Natural Gas, Inc.	GT-2003-0036
Atmos Energy Corporation	GT-2003-0037
Laclede Gas Company	GT-2003-0032
Union Electric Company d/b/a Ameren UE	GT-2003-0034
Laclede Gas Company	GT-2003-0117
Aquila Networks MPS & L&P	GR-2004-0072
Missouri Gas Energy	GR-2004-0209
Missouri Pipeline Company & Missouri Gas Company	GC-2006-0491
Atmos Energy Corporation	GR-2006-0387
Laclede Gas Company	GR-2007-0208
Missouri Gas Utility Company	GR-2008-0060
TriGen-Kansas City Energy Group	HR-2008-0300
Laclede Gas Company	GT-2009-0056
Missouri Gas Energy	GR-2009-0355
Empire District Gas Company	GR-2009-0434
Atmos Energy Corporation	GR-2010-0192
Laclede Gas Company	GR-2010-0171
Union Electric Company d/b/a Ameren UE	GR-2010-0363
Veolia Energy Kansas City, Inc.	HR-2011-0241
Ameren Missouri	ER-2012-0166
Kansas City Power & Light	ER-2012-0174

Hojong Kang

Educational Background and Work Experience

I have a Ph.D degree in Economics from the University of Missouri, Columbia in 2005, a Master of Business Administration degree from California State University at East Bay in 1996 and a Bachelor of Science degree in Business Administration from Hong-Ik University, Korea in 1991. Prior to my current employment, I spent four years as the Associate Director for the International Economic Research Institute at the University of Missouri and facilitated government policy discussions with Korean government officials in the international scholar community at the University of Missouri. From 2006 to 2008, I taught economics classes including Money, Banking and Financial Market, Firm Theories, and Intermediate Macroeconomics as an Adjunct Assistant Teaching Professor. While I was in the Doctoral program, I worked as a Teaching Assistant for various economics classes and a Research Assistant of economic analysis projects for Missouri's social benefit programs. I have been employed as a regulatory economist III by the Missouri Public Service Commission ("PSC") since March 2010. As a regulatory economist, I review the electric utility integrated resource plan filings and the general rate increase filings of investor-owned electric utilities and contribute to the PSC Staff reports in cases regarding demand-side analysis and street lighting. I am also involved in the review of the electric utilities filings related to the Missouri Energy Efficiency Investment Act of 2009.

**TESTIMONY AND REPORTS
BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION**

BY HOJONG KANG

<u>File Number</u>	<u>Company</u>	<u>Issues</u>
ER-2010-0355	Kansas City Power & Light Company	DSM Prudence LED Street and Area Lighting
ER-2010-0356	KCP&L Greater Missouri Operations Company	DSM Prudence LED Street and Area Lighting
ER-2011-0004	The Empire District Electric Company	DSM Prudence LED Street and Area Lighting
EO-2011-0066	The Empire District Electric Company	Electric Utility Resource Planning Compliance Filing
ER-2011-0028	Ameren Missouri	LED Street and Area Lighting
EO-2011-0271	Ameren Missouri	Electric Utility Resource Planning Compliance Filing
EO-2012-0009	KCP&L Greater Missouri Operations Company	Demand-Side Programs Investment Mechanism
EO-2012-0142	Ameren Missouri	Demand-Side Programs Investment Mechanism
ER-2012-0166	Ameren Missouri	Annualization of Energy Efficiency Program Impacts LED Street and Area Lighting
ER-2012-0174	Kansas City Power & Light Company	DSM Prudence LED Street and Area Lighting

Educational and Employment Background and Credentials
of
Karen Lyons

I am currently employed as a Utility Regulatory Auditor IV for the Missouri Public Service Commission (Commission). I was employed by the Commission in April 2007. Previously, I was employed by AT&T as a Regulatory Complaint Manager from December 1999 to February 2007. In that capacity I was responsible for addressing consumer and business complaints filed with various state and federal regulatory agencies. I earned a Bachelor of Science degree in Management Accounting and a Masters in Business Administration from Park University.

As a Utility Regulatory Auditor, IV I perform rate audits and prepare miscellaneous filings as ordered by the Commission. In addition, I review all exhibits and testimony on assigned issues, develop accounting adjustments and issue positions which are supported by workpapers and written testimony. For cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Cases I have been assigned are shown in the following table:

Date Filed	Case/Tracking Number	Company Name - Issue
8/2/2012 Direct	ER-2012-0174	Kansas City Power & Light (Electric Rate Case)
4/20/2012-Staff Memorandum	WM-2012-0288	Valley Woods Water Company, Inc. (Water Sale Case)
1/6/2012-Staff Memorandum	GO-2012-0144	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)
8/8/2011-Direct	HR-2011-0241	Veolia Energy Kansas City, Inc. (Steam Rate Case)

11/17/2010-Direct 12/15/2010-Rebuttal 1/5/2011-Surrebuttal	ER-2010-0356	KCP&L Greater Missouri Operations (Electric Rate Case)
11/10/2010-Direct 12/8/2010-Rebuttal 1/5/2011-Surrebuttal	ER-2010-0355	Kansas City Power & Light (Electric Rate Case)
12/22/2011-Staff Memorandum	SA-2010-0219	Canyon Treatment Facility, LLC (Certificate Case)
6/7/2010-Staff Memorandum	WR-2010-0202	Stockton Water Company (Water Rate Case)
4/2/2010-Staff Memorandum	SR-2010-0140	Valley Woods Water Company (Water Rate Case)
4/2/2010-Staff Memorandum	WR-2010-0139	Valley Woods Water Company (Sewer Rate Case)
1/14/2010-Direct	SR-2010-0110	Lake Region Water and Sewer (Sewer Rate Case)
1/14/2010-Direct	WR-2010-0111	Lake Region Water and Sewer (Water Rate Case)
8/12/2009-Direct	GR-2009-0355	Missouri Gas Energy (Gas Rate Case)
2/13/2009-Direct 3/13/2009-Rebuttal 4/9/2009-Surrebuttal	ER-2009-0090	KCP&L Greater Missouri Operations (Electric Rate Case)
2/13/2009-Direct 3/13/2009-Rebuttal	HR-2009-0092	KCP&L Greater Missouri Operations (Steam Rate Case)

4/9/2009-Surrebuttal	HR-2009-0092	KCP&L Greater Missouri Operations (Steam Rate Case)
2/11/2009-Direct 3/11/2009-Rebuttal 4/7/2009-Surrebuttal	ER-2009-0089	Kansas City Power & Light (Electric Rate Case)
8/1/2008	HR-2008-0300	Trigen Kansas City Energy Corporation (Steam Rate Case)
4/28/2008	QW-2008-0003	Spokane Highlands Water Company (Water Rate Case)
12/17/2007	GO-2008-0113	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS).

Robin Kliethermes

Present Position:

I am a Regulatory Economist I in the Economic Analysis Section, Energy Unit, Tariff, Safety, Economic and Engineering Analysis Department of the Missouri Public Service Commission. I have been employed by the Missouri Public Service Commission since March of 2012.

Educational Background and Work Experience:

I have a Bachelor of Science degree in Parks, Recreation and Tourism with a minor in Agricultural Economics from the University of Missouri – Columbia in 2008, and a Master of Science degree in Agricultural Economics from the same institution in 2010. Prior to joining the Commission, I was employed by the University of Missouri Extension as a 4-H Youth Development Specialist and County Program Director in Gasconade County.

Previous Testimony of Robin Kliethermes

Case No.	Company	Type of Filing	Issue
ER-2012-0166	Ameren Missouri	Staff Report	Economic Considerations
ER-2012-0174	Kansas City Power& Light	Staff Report	Economic Considerations

SHAWN E. LANGE

PRESENT POSITION:

I am a Utility Engineering Specialist III in the Engineering Analysis Section, Energy Unit, Utility Operations Department, Regulatory Review Division.

EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:

In December 2002, I received a Bachelor of Science Degree in Mechanical Engineering from the University of Missouri, at Rolla now known as the Missouri University of Science and Technology. I joined the Commission Staff in January 2005. I am a registered Engineer-in-Training in the State of Missouri. I have spoke at NCDC's workshop on alternative climate normals.

TESTIMONY FILED:

Case Number	Utility	Testimony	Issue
ER-2005-0436	Aquila Inc.	Direct	Weather Normalization
		Rebuttal	Weather Normalization
		Surrebuttal	Weather Normalization
ER-2006-0314	Kansas City Power & Light Company	Direct	Weather Normalization
		Rebuttal	Weather Normalization
ER-2006-0315	Empire District Electric Company	Direct	Weather Normalization
		Surrebuttal	Weather Normalization
ER-2007-0002	Union Electric Company d/b/a AmerenUE	Direct	Weather Normalization
ER-2007-0004	Aquila Inc.	Direct	Weather Normalization
ER-2007-0291	Kansas City Power & Light Company	Staff Report	Weather Normalization
		Rebuttal	Weather Normalization
ER-2008-0093	Empire District Electric Company	Staff Report	Weather Normalization
ER-2008-0318	Union Electric Company d/b/a AmerenUE	Staff Report	Weather Normalization
ER-2009-0089	Kansas City Power & Light Company	Staff Report	Net System Input
ER-2009-0090	KCP&L Greater Missouri Operations Company	Staff Report	Net System Input

Case Number	Utility	Testimony	Issue
ER-2010-0036	Union Electric Company d/b/a AmerenUE	Staff Report	Net System Input
ER-2010-0130	Empire District Electric Company	Staff Report	Variable Fuel Costs
		Surrebuttal	Variable Fuel Costs
ER-2010-0355	Kansas City Power & Light Company	Staff Report	Variable Fuel Costs
ER-2010-0356	KCP&L Greater Missouri Operations Company	Staff Report	Engineering Review-Sibley 3 SCR
ER-2011-0004	Empire District Electric Company	Staff Report	Variable Fuel Costs
ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Staff Report	Net System Input
ER-2012-0166	Union Electric Company d/b/a Ameren Missouri	Staff Report	Weather Normalization
ER-2012-0174	Kansas City Power & Light Company	Staff Report	Weather Normalization Variable Fuel Costs

Keith A. Majors

Educational and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor IV for the Missouri Public Service Commission (Commission). I was employed by the Commission in June 2007. I earned a Bachelor of Science degree in Accounting from Truman State University in May 2007.

As a Utility Regulatory Auditor, I perform rate audits and prepare miscellaneous filings as ordered by the Commission. In addition, I review all exhibits and testimony on assigned issues, develop accounting adjustments and issue positions which are supported by workpapers and written testimony. For cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Prior Case Assignments:

Case Name	Case Number	Issues	Exhibit
Kansas City Power & Light Company	ER-2012-0174	Acquisition Transition Costs, Fuel, Legal and Rate Case Expense	Staff Report
Missouri Gas Energy ISRS	GO-2011-00269		Staff Memorandum
Noel Water Sale Case	WO-2011-0328		Staff Recommendation
Kansas City Power & Light Company	ER-2010-0355	AFUDC, Property Taxes	Staff Report
		Acquisition Transition Costs	Rebuttal
			Surrebuttal
KCP&L - Greater Missouri Operations Company	ER-2010-0356	AFUDC, Property Taxes	Staff Report
		Acquisition Transition Costs	Rebuttal
			Surrebuttal
KCP&L Construction Audit and Prudence Review	EO-2010-0259	AFUDC, Property Taxes	Staff Report
			Rebuttal
			Surrebuttal

Keith A. Majors

KCP&L - Greater Missouri Operations Company - Steam	HR-2009- 0092	Payroll, Employee Benefits, Incentive Compensation	Staff Report Rebuttal Surrebuttal
KCP&L - Greater Missouri Operations Company	ER-2009-0090	Payroll, Employee Benefits, Incentive Compensation	Staff Report Rebuttal Surrebuttal
Kansas City Power & Light Company	ER-2009-0089	Payroll, Employee Benefits, Incentive Compensation	Staff Report Rebuttal Surrebuttal
Trigen Kansas City Energy Corporation	HR-2008- 0300	Fuel Inventories, Prepayments, Materials and Supplies, Property Taxes, Non-wage Maintenance, PSC Assessment Rate Case Expense	Staff Report
Spokane Highlands Water Company	WR-2008- 0314	Plant, CIAC	Staff Recommendation
Missouri Gas Energy ISRS	GO-2008- 0113		Staff Memorandum

Erin Maloney

Current Position

Missouri Public Service Commission, Jefferson City, MO

January 2005 – Present

Utility Engineering Specialist III

Utility Operations/Energy Department/Engineering Analysis

Previous Position

Electronic Data Systems, Kansas City, Missouri

August 1995 – November 2002

System Engineer

Education

Bachelor of Science Mechanical Engineering

University of Las Vegas, Nevada, May 1992

Previous Testimony Filed Before the Commission

Case Number	Type of Testimony	Issue
ER-2012-0174	Staff Report	Fuel and Purchased Power Prices
ER-2012-0166	Staff Report	Fuel and Purchased Power Prices
ER-2011-0028	Rebuttal	Fuel and Purchased Power Prices
ER-2011-0028	Staff Report	Fuel and Purchased Power Prices
ER-2010-0356	Staff Report	Purchased Power Prices
ER-2010-0355	Staff Report, Surrebuttal	Purchased Power Prices
ER-2010-0036	Staff Report, Rebuttal	Fuel and Purchased Power Prices
ER-2009-0089	Staff Report	Allocation Factor for Fuel & Purchased Power
ER-2009-0090	Staff Report	Purchased Power Prices
ER-2008-0318	Staff Report, Rebuttal, Surrebuttal	Fuel and Purchased Power Prices
ER-2008-0093	Staff Report	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0291	Staff Report	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0004	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0002	Direct	System Losses and Jurisdictional Demand and

		Energy Allocation
ER-2006-0314	Direct, Rebuttal, Surrebuttal, True-up Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2006-0315	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2005-0436	Direct	Reliability

Education and Work Experience Background for
Lena M. Mantle, P.E.

Energy Unit Manager
Tariff, Safety, Economic and Engineering Analysis Department
Regulatory Review Division

I received a Bachelor of Science Degree in Industrial Engineering from the University of Missouri, at Columbia, in May, 1983. I joined the Research and Planning Department of the Missouri Public Service Commission in August, 1983. I became the Supervisor of the Engineering Analysis Section of the Energy Department in August, 2001. In July, 2005, I was named the Manager of the Energy Department. The Energy Department was renamed the Energy Unit in August, 2011. I am a registered Professional Engineer in the State of Missouri.

In my work at the Commission from May 1983 through August 2001 I worked in many areas of electric utility regulation. Initially I worked on electric utility class cost-of-service analysis. As a member of the Research and Planning Department, I participated in the development of a leading-edge methodology for weather normalizing hourly class energy for rate design cases. I applied this methodology to weather normalize energy in numerous rate increase cases.

My responsibilities as the Supervisor of the Engineering Analysis section considerably broadened my work scope. This section of the Commission Staff is responsible for a wide variety of engineering analysis including electric utility fuel and purchased power expense estimation for rate cases, generation plant construction audits, review of territorial agreements, and resolution of customer complaints. As the Manager of the Energy Unit, I oversee the activities of the Engineering Analysis section, the electric and natural gas utility tariff filings, the Commission's natural gas safety staff, fuel adjustment clause filings, resource planning compliance review and the class cost-of-service and rate design for natural gas and electric utilities.

In my work at the Commission I have participated in the development or revision of the following Commission rules:

- 4 CSR 240-3.130 Filing Requirements and Schedule of Fees for Applications for Approval of Electric Service Territorial Agreements and Petitions for Designation of Electric Service Areas
- 4 CSR 240-3.135 Filing Requirements and Schedule of Fees Applicable to Applications for Post-Annexation Assignment of Exclusive Service Territories and Determination of Compensation
- 4 CSR 240-3.161 Electric Utility Fuel and Purchased Power Cost Recovery Mechanisms Filing and Submission Requirements
- 4 CSR 240-3.162 Electric Utility Environmental Cost Recovery Mechanisms Filing and Submission Requirements
- 4 CSR 240-3.190 Reporting Requirements for Electric Utilities and Rural Electric Cooperatives
- 4 CSR 240-14 Utility Promotional Practices
- 4 CSR 240-18 Safety Standards
- 4 CSR 240-20.015 Affiliate Transactions
- 4 CSR 240-20.090 Electric Utility Fuel and Purchased Power Cost Recovery Mechanisms
- 4 CSR 240-20.091 Electric Utility Environmental Cost Recovery Mechanisms
- 4 CSR 240-22 Electric Utility Resource Planning

I have testified before the Commission in the following cases:

<u>CASE NUMBER</u>	<u>TYPE OF FILING</u>	<u>ISSUE</u>
ER-84-105	Direct	Demand-Side Update
ER-85-128, et. al	Direct	Demand-Side Update
EO-90-101	Direct, Rebuttal & Surrebuttal	Weather Normalization of Sales; Normalization of Net System
ER-90-138	Direct	Normalization of Net System

EO-90-251	Rebuttal	Promotional Practice Variance
EO-91-74, et. al.	Direct	Weather Normalization of Class Sales; Normalization of Net System
ER-93-37	Direct	Weather Normalization of Class Sales; Normalization of Net System
ER-94-163	Direct	Normalization of Net System
ER-94-174	Direct	Weather Normalization of Class Sales; Normalization of Net System
EO-94-199	Direct	Normalization of Net System
ET-95-209	Rebuttal & Surrebuttal	New Construction Pilot Program
ER-95-279	Direct	Normalization of Net System
ER-97-81	Direct	Weather Normalization of Class Sales; Normalization of Net System; TES Tariff
EO-97-144	Direct	Weather Normalization of Class Sales; Normalization of Net System;
ER-97-394, et. al.	Direct, Rebuttal & Surrebuttal	Weather Normalization of Class Sales; Normalization of Net System; Energy Audit Tariff
EM-97-575	Direct	Normalization of Net System
EM-2000-292	Direct	Normalization of Net System; Load Research;
ER-2001-299	Direct	Weather Normalization of Class Sales; Normalization of Net System;
EM-2000-369	Direct	Load Research
ER-2001-672	Direct & Rebuttal	Weather Normalization of Class Sales; Normalization of Net System;
ER-2002-1	Direct & Rebuttal	Weather Normalization of Class Sales; Normalization of Net System;
ER-2002-424	Direct	Derivation of Normal Weather
EF-2003-465	Rebuttal	Resource Planning
ER-2004-0570	Direct	Reliability Indices

ER-2004-0570	Rebuttal & Surrebuttal	Energy Efficiency Programs and Wind Research Program
EO-2005-0263	Spontaneous	DSM Programs; Integrated Resource Planning
EO-2005-0329	Spontaneous	DSM Programs; Integrated Resource Planning
ER-2005-0436	Direct	Resource Planning
ER-2005-0436	Rebuttal	Low-Income Weatherization; Energy Efficiency Programs
ER-2005-0436	Surrebuttal	Low-Income Weatherization; Energy Efficiency Programs; Resource Planning
EA-2006-0309	Rebuttal, Surrebuttal	Resource Planning
EA-2006-0314	Rebuttal	Jurisdictional Allocation Factor
ER-2006-0315	Supplemental Direct	Energy Forecast
ER-2006-0315	Rebuttal	DSM; Low-Income Programs
ER-2007-0002	Direct	DSM Cost Recovery
GR-2007-0003	Direct	DSM Cost Recovery
ER-2007-0004	Direct	Resource Planning
ER-2008-0093	Rebuttal	Fuel Adjustment Clause, Low-Income Program
ER-2008-0318	Surrebuttal	Fuel Adjustment Clause
ER-2009-0090	Surrebuttal	Capacity Requirements
ER-2010-0036	Supplemental Direct, Surrebuttal	Fuel Adjustment Clause
EO-2010-0255	Direct/Rebuttal	Fuel Adjustment Clause Prudence
ER-2010-0356	Rebuttal, Surrebuttal	Resource Planning Issues
ER-2011-0028	Rebuttal, Surrebuttal	Fuel Adjustment Clause
EU-2011-0027	Rebuttal	Fuel Adjustment Clause
EO-2011-0390	Rebuttal	Resource Planning; Fuel Adjustment Clause Prudence
EO-2012-0074	Direct/Rebuttal	Fuel Adjustment Clause Prudence

Contributed to Staff Direct Testimony Report

ER-2007-0291	DSM Cost recovery
ER-2008-0093	Fuel Adjustment Clause, Experimental Low-Income Program
ER-2008-0318	Fuel Adjustment Clause
ER-2009-0090	Fuel Adjustment Clause, Capacity Requirements
HR-2009-0092	Fuel Adjustment Rider
ER-2010-0036	Environmental Cost Recovery Mechanism
ER-2010-0356	Resource Planning Issues
ER-2011-0028	Fuel Adjustment Clause
ER-2012-0166	Fuel Adjustment Clause

DAVID MURRAY

Educational and Employment Background and Credentials

I am currently the Utility Regulatory Manager of the Financial Analysis Unit for the Missouri Public Service Commission (Commission). I accepted the position of a Public Utility Financial Analyst in June 2000 and my position was reclassified in August 2003 to an Auditor III. I was promoted to the position of Auditor IV, effective July 1, 2006. I was employed by the Missouri Department of Insurance in a regulatory position before I began my employment at the Missouri Public Service Commission.

I was authorized in October 2010 to use the Chartered Financial Analyst (CFA) designation. The use of the CFA designation requires the passage of three rigorous examinations addressing many investment related areas such as valuation analysis, portfolio management, statistical analysis, economic analysis, financial statement analysis and ethical standards. In addition to the passage of the examinations a CFA charterholder must have four years of relevant professional work experience.

In May 1995, I earned a Bachelor of Science degree in Business Administration with an emphasis in Finance and Banking, and Real Estate from the University of Missouri-Columbia. I earned a Masters in Business Administration from Lincoln University in December 2003.

I have been awarded the professional designation Certified Rate of Return Analyst (CRRA) by the Society of Utility and Regulatory Financial Analysts (SURFA). This designation is awarded based upon experience and successful completion of a written examination, which I completed during my attendance at a SURFA conference in April 2007. I also serve as a board member on the SURFA Board of Directors.

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
8/2/2012	ER-2012-0174	Kansas City Power & Light Company	Cost of Service Report	Rate of Return Capital Structure
7/6/2012	ER-2012-0166	Union Electric Company d/b/a Ameren Missouri	Cost of Service Report	Rate of Return Capital Structure
04/15/2011	ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Surrebuttal	Rate of Return Capital Structure
03/25/2011	ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Rebuttal	Rate of Return Capital Structure
02/28/2011	ER-2010-0356	KCP&L Greater Missouri Operations Company	True-up Rebuttal	Rate of Return Capital Structure
02/28/2011	ER-2010-0355	Kansas City Power & Light Company	True-up Rebuttal	Rate of Return Capital Structure
02/22/2011	ER-2010-0356	KCP&L Greater Missouri Operations Company	True-up Direct	Rate of Return Capital Structure
02/22/2011	ER-2010-0355	Kansas City Power & Light Company	True-up Direct	Rate of Return Capital Structure
02/08/2011	ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Cost of Service Report	Rate of Return Capital Structure
1/12/2011	ER-2010-0356	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
1/05/2011	ER-2010-0355	Kansas City Power & Light Company	Surrebuttal	Rate of Return Capital Structure
12/15/2010	ER-2010-0356	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
12/08/2010	ER-2010-0355	Kansas City Power & Light Company	Rebuttal	Rate of Return Capital Structure
11/17/2010	ER-2010-0356	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
11/10/2010	ER-2010-0355	Kansas City Power & Light Company	Cost of Service Report	Rate of Return Capital Structure
05/06/2010	WR-2010-0131	Missouri-American Water Company	Surrebuttal	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
04/15/2010	WR-2010-0131	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
03/09/2010	WR-2010-0131	Missouri-American Water Company	Cost of Service Report	Rate of Return Capital Structure
03/05/2010	ER-2010-0036	Union Electric Company d/b/a AmerenUE	Surrebuttal	Rate of Return Capital Structure
02/11/2010	ER-2010-0036	Union Electric Company d/b/a AmerenUE	Rebuttal	Rate of Return Capital Structure
12/18/2009	ER-2010-0036	Union Electric Company d/b/a AmerenUE	Cost of Service Report	Rate of Return Capital Structure
10/14/2009	GR-2009-0355	Missouri Gas Energy	Surrebuttal	Rate of Return Capital Structure
09/28/2009	GR-2009-0355	Missouri Gas Energy	Rebuttal	Rate of Return Capital Structure
08/21/2009	GR-2009-0355	Missouri Gas Energy	Cost of Service Report	Rate of Return Capital Structure
04/09/2009	HR-2009-0092	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
04/09/2009	ER-2009-0090	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
04/07/2009	ER-2009-0089	Kansas City Power & Light Company	Surrebuttal	Rate of Return Capital Structure
03/13/2009	HR-2009-0092	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
03/13/2009	ER-2009-0090	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
03/11/2009	ER-2009-0089	Kansas City Power & Light Company	Rebuttal	Rate of Return Capital Structure
02/13/2009	HR-2009-0092	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
02/13/2009	ER-2009-0090	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
02/11/2009	ER-2009-0089	Kansas City Power & Light Company	Cost of Service Report	Rate of Return Capital Structure
08/01/2008	HR-2008-0300	Trigen-Kansas City Energy Corporation	Cost of Service Report	Rate of Return Capital Structure
01/18/2008	GR-2008-0060	Missouri Gas Utility, Inc.	Cost of Service Report	Rate of Return Capital Structure
07/31/2007	WR-2007-0216	Missouri-American Water Company	Surrebuttal	Rate of Return Capital Structure
07/13/2007	WR-2007-0216	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
06/05/2007	WR-2007-0216	Missouri-American Water Company	Direct	Rate of Return Capital Structure
12/27/2006	GR-2006-0422	Missouri Gas Energy	True-up Direct	Rate of Return Capital Structure
12/11/2006	GR-2006-0422	Missouri Gas Energy	Surrebuttal	Rate of Return Capital Structure
11/21/2006	GR-2006-0422	Missouri Gas Energy	Rebuttal	Rate of Return Capital Structure
10/13/2006	GR-2006-0422	Missouri Gas Energy	Direct	Rate of Return Capital Structure
08/18/2006	ER-2006-0315	Empire District Electric Co.	Surrebuttal	Rate of Return Capital Structure
07/28/2006	ER-2006-0315	Empire District Electric Co.	Rebuttal	Rate of Return Capital Structure
06/23/2006	ER-2006-0315	Empire District Electric Co.	Direct	Rate of Return Capital Structure
12/13/2005	ER-2005-0436	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Surrebuttal	Rate of Return Capital Structure
11/18/2005	ER-2005-0436	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Rebuttal	Rate of Return Capital Structure
10/14/2005	ER-2005-0436	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Direct	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
11/24/2004	ER-2004-0570	Empire District Electric Co.	Surrebuttal	Rate of Return Capital Structure
11/04/2004	ER-2004-0570	Empire District Electric Co.	Rebuttal	Rate of Return Capital Structure
09/20/2004	ER-2004-0570	Empire District Electric Co.	Direct	Rate of Return
07/19/2004	GR-2004-0209	Missouri Gas Energy	True-Up Direct	Rate of Return Capital Structure
06/14/2004	GR-2004-0209	Missouri Gas Energy	Surrebuttal	Rate of Return Capital Structure
05/24/2004	GR-2004-0209	Missouri Gas Energy	Rebuttal	Rate of Return Capital Structure
04/15/2004	GR-2004-0209	Missouri Gas Energy	Direct	Rate of Return Capital Structure
03/11/2004	IR-2004-0272	Fidelity Telephone Company	Direct	Rate of Return Capital Structure
02/13/2004	GR-2004-0072	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Rebuttal	Rate of Return Capital Structure
02/13/2004	ER-2004-0034	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Surrebuttal	Rate of Return Capital Structure
02/13/2004	HR-2004-0024	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Surrebuttal	Rate of Return Capital Structure
01/26/2004	HR-2004-0024	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks L&P	Rebuttal	Rate of Return Capital Structure
01/26/2004	ER-2004-0034	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks L&P	Rebuttal	Rate of Return Capital Structure
01/09/2004	WT-2003-0563	Osage Water Company	Rebuttal	Rate of Return Capital Structure
01/09/2004	ST-2003-0562	Osage Water Company	Rebuttal	Rate of Return Capital Structure
01/06/2004	GR-2004-0072	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/19/2003	ST-2003-0562	Osage Water Company	Direct	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
12/19/2003	WT-2003-0563	Osage Water Company	Direct	Rate of Return Capital Structure
12/09/2003	ER-2004-0034	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/09/2003	HR-2004-0024	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/05/2003	WC-2004-0168	Missouri-American Water Co	Surrebuttal	Rate of Return Capital Structure
12/05/2003	WR-2003-0500	Missouri-American Water Co	Surrebuttal	Rate of Return Capital Structure
11/10/2003	WR-2003-0500	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
11/10/2003	WC-2004-0168	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
10/03/2003	WC-2004-0168	Missouri-American Water Company	Direct	Rate of Return Capital Structure
10/03/2003	WR-2003-0500	Missouri-American Water Company	Direct	Rate of Return Capital Structure
03/17/2003	GM-2003-0238	Southern Union Co. dba Missouri Gas Energy	Rebuttal	Insulation
10/16/2002	ER-2002-424	The Empire District Electric Company	Surrebuttal	Rate of Return Capital Structure
09/24/2002	ER-2002-424	The Empire District Electric Company	Rebuttal	Rate of Return Capital Structure
08/16/2002	ER-2002-424	The Empire District Electric Company	Direct	Rate of Return Capital Structure
08/06/2002	TC-2002-1076	BPS Telephone Company	Direct	Rate of Return Capital Structure
01/22/2002	ER-2001-672	UtiliCorp United Inc. dba Missouri Public Service	Surrebuttal	Rate of Return Capital Structure
01/22/2002	EC-2002-265	UtiliCorp United Inc. dba Missouri Public Service	Surrebuttal	Rate of Return Capital Structure
01/08/2002	ER-2001-672	UtiliCorp United Inc. dba Missouri Public Service	Rebuttal	Rate of Return Capital Structure
01/08/2002	EC-2002-265	UtiliCorp United Inc. dba Missouri Public Service	Rebuttal	Rate of Return Capital Structure
12/06/2001	ER-2001-672	UtiliCorp United Inc. dba Missouri Public Service	Direct	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
12/06/2001	EC-2002-265	UtiliCorp United Inc. dba Missouri Public Service	Direct	Rate of Return Capital Structure
05/22/2001	GR-2001-292	Missouri Gas Energy, A Division of Southern Union Company	Rebuttal	Rate of Return Capital Structure
04/19/2001	GR-2001-292	Missouri Gas Energy, A Division of Southern Union Company	Direct	Rate of Return Capital Structure
03/01/2001	TT-2001-328	Oregon Farmers Mutual Telephone Company	Rebuttal	Rate of Return Capital Structure
02/28/2001	TR-2001-344	Northeast Missouri Rural Telephone Company	Direct	Rate of Return Capital Structure
01/31/2001	TC-2001-402	Ozark Telephone Company	Direct	Rate of Return Capital Structure

Contessa Poole-King

Consumer Services Coordinator-Intake
Consumer Services Unit
Staff Counsel Department

I graduated from the University of Missouri-Columbia with a Bachelor of General Studies (a multidisciplinary degree) areas of study: Communications, Mass Communications and Humanities. I attended the Center for Public Utilities regulatory training at New Mexico State University.

I am currently a Consumer Services Coordinator in the Consumer Services Unit, Staff Counsel Department. I joined the Consumer Services Unit in September 2005. I was promoted to my current position in February 2007. I began my employment at the Commission in January 2002 in the Adjudication Department.

As a Consumer Services Coordinator, I Supervise the Consumer Services Specialist I (Intake) and assume managerial duties in manager's absence. My responsibilities range from consumer affairs, evaluating the merits of complex consumer complaints and providing resolutions, coordinating consumer outreach and education efforts, and assisting with analysis of proposed tariff and rule revisions. I participated in the first, second and fourth partnership exchange between the Commission and the National Energy Regulatory Agency of Moldova (ANRE). Contributions include a two-part presentation on consumer affairs, trained ANRE delegates, assisted with the re-engineering of EFIS software capability, and developed a new workflow procedure for ANRE's petitions/complaints process.

I am a member of the Committee to Keep Missourians Warm and Missourians to End Poverty.

CASE PARTICIPATION OF Contessa Poole-King

Case Number	Company / Issue
AW-2011-0252	Working File to Consider Changes to Chapter 13 Service and Billing Practice Rules
AX-2010-0061	Public Counsel's Petition for Promulgation of Rules Relating to Billing and Payment Standards for Residential Customers
GC-2006-0318	Staff vs. Laclede Gas Company-Complaint Case

WC-2006-0345	Dione C. Joyner vs. Missouri-American Water Company-Complaint Case
ER-2012-0174	Kansas City Power & Light – Rate Case

Bret G. Prenger

Education and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor III for the Missouri Public Service Commission (Commission). I began my employment with the Commission on June 2nd, 2008. I earned a Bachelor of Science in Accounting from Missouri State University, in Springfield, MO in May 2008. In earning this degree I completed numerous core Accounting and business classes. I look forward to earning my Masters in Business Administration in the near future.

As a Utility Regulatory Auditor, I perform rate audits and prepare miscellaneous filings as ordered by the Public Service Commission. In addition, I review all exhibits and testimony on my assigned issues, develop adjustments and issue positions which I then support by work papers and written testimony. For those cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Other cases I have been assigned to or participated are:

Case Number	Company Name
ER-2012-0175	KCPL – Greater Missouri Operations Company – (GMO)
ER-2012-0174	Kansas City Power and Light Company - Electric
GO-2012-0144	Missouri Gas Energy (MGE) - Infrastructure Service Replacement Surcharge (ISRS)
HR-2011-0241	Veolia Energy Corporation (Veolia)
SU-2011-0289	Timber Creek Sewer Company – Application for Approval of an Accounting Authority Order (AAO)
SA-2010-0063	Timber Creek Sewer Company – Application for Certificate of Convenience and Necessity
SA-2010-0100	Timber Creek Sewer Company – Application for Certificate for Clinton County

Case Number	Company Name
ER-2010-0356	KCP&L-Greater Missouri Operations Company-(GMO)
ER-2010-0355	Kansas City Power and Light Company-Electric
SR-2010-0320	Timber Creek Sewer Company
WR-2010-0202	Stockton Hills Water Company
WR-2010-0111	Lake Region Water and Sewer Company (LRWS)
SR-2010-0110	Lake Region Water and Sewer Company (LRWS)
GR-2009-0355	Missouri Gas Energy (MGE), a Division of Southern Union (Electric)
HR-2009-0092	KCP&L Greater Missouri Operations Company (GMO) - L&P (Steam)
ER-2009-0090	KCP&L Greater Missouri Operations Company (GMO) - MPS and L&P (Electric)
ER-2009-0089	Kansas City Power & Light Company – Direct Report- Material and Supplies, Prepayments, Advertising and Rate Case Expenses
GO-2009-0009	Missouri Gas Energy (MGE) -- Infrastructure Service Replacement Surcharge (ISRS)
SR-2008-0389	West 16 th Sewer Company
SR-2008-0388	WPC Sewer Company

Educational and Employment Background and Credentials

Of

Arthur W. Rice PE

I am currently employed as a Utility Regulatory Engineer I for the Missouri Public Service Commission (Commission). I was employed by the Commission in April of 2008. Currently a Staff Expert on Utility Company Regulatory Depreciation for water, sewer, gas distribution, and electrical companies.

I received a Bachelors of Science in Chemical Engineering from the University of Massachusetts in 1979. I am a licensed professional engineer in the state of Missouri, license No 028012

From 1998 to 2008 worked as a self employed business owner. I established Arthur Rice Contracting LLC and developed a residential subdivision on 270 Acres in Callaway County Missouri., obtained the appropriate permits, installed infrastructure and built residential homes. Thirty seven families have moved into the development resulting in approximately \$8,000,000 added to the Callaway County property tax base. I continue to be the President of the Homeowner's association, operate the subdivision sewer company, and maintain the subdivision roads.

From 1979 to 1998 I was employed by Monsanto Company and then Air Products and Chemicals as an engineer and project manager in an industrial equipment manufacture and sales division. I was assigned progressively responsible assignments in equipment and process development, plant operations and plant construction. The processes revolved around manufacturing, installation and operation of gas separation equipment for oil refineries, chemical plants and natural gas processing.

From 1972 to 1977 I was employed by General Electric Company as a tool and die maker apprentice. The facility I worked at produced power, distribution and pole transformers, plus electrical switch gear, surge arrestors and electrical connectors.

From 1966 to 1972 I was trained and employed by the U.S. Navy as a nuclear propulsion plant operator, plant water chemist, and radiological controls specialist. Qualified in submarines and served 3 ½ years on a nuclear submarine. I served the last six months of my tour of duty as an engine room supervisor on a large ammunitions transport ship which was powered by oil fired boilers.

**CASE PARTICIPATION of
Arthur W. Rice**

Case/Tracking Number	Company Name - Issue
SR-2008-0388	WPC Sewer, Depreciation Review
SR-2008-0389	West 16Th Street, Depreciation Review
WA-2008-0403	Seges Mobile Home Park, Depreciation Assignment
WR-2009-0098	Raytown Water Company, Depreciation Review
SR-2009-0144	Cannon Home Assoc. Depreciation Review
WR-2009-0145	Peaceful Valley Service Co., Depreciation Review
SR-2009-0146	Peaceful Valley Service Co., Depreciation Review
WR-2009-0218	Terre Du Lac Utilities Corp., Depreciation Review
SR-2009-0219	Terre Du Lac Utilities Corp., Depreciation Review
WR-2009-0227	Lakeland Heights Water, Depreciation Review
WR-2009-0228	Wispering Hills Water, Depreciation Review
WR-2009-0229	Oakbrier Water Company, Depreciation Review
SR-2009-0226	R. D. Sewer Company, Depreciation Review
GA-2009-0264	Missouri Gas Utilities, Depreciation Assignment
WA-2009-0316	Highway H Utilities, Depreciation Assignment
SA-2009-0317	Highway H Utilities, Depreciation Assignment
SA-2009-0319	Mid Mo Sanitation LLC, Depreciation Assignment
SR-2009-0298	Port Perry Service Company, Depreciation Review
WR-2009-0299	Port Perry Service Company, Depreciation Review
SA-2009-0401	Seges Mobile Home Park, Depreciation Assignment
SR-2009-0392	Highway H Utilities, Depreciation Review
WR2009-0393	Highway H Utilities, Depreciation Review
WR-2009-0418	Gladlo Water and Sewer, Depreciation Review
SR-2009-0419	Gladlo Water and Sewer, Depreciation Review
WR-2009-0395	Noel Water Co., Depreciation Review
ER-2010-0036	AmerenUE, Staff Expert for Depreciation
SR-2010-0095	Mid Mo Sanitation LLC, Depreciation Review
WR-2010-0139	Valley Woods Water Company, Depreciation Review
SR-2010-0140	Valley Woods Water Co., Depreciation Review
WA-2010-0281	Holtgrewe Farms Water, Depreciation Assignment
SA-2010-0282	Holtgrewe Farms Sewer, Depreciation Assignment
WR-2010-0304	Raytown Water Company, Depreciation Review
WR-2010-0309	Middlefork Water, Depreciation Review
ER-2010-0355	KCP&L, Staff Expert for Depreciation
ER-2010-0356	KCP&L - GMO, Staff Expert for Depreciation
EO-2912-0340	KCP&L - Depreciation Authority Order
EO-2912-0354	KCP&L - Transmission Line Sale
ER-2012-0174	KCP&L - Depreciation Review

John A. Rogers

Educational Background and Work Experience

I have a Master of Business Administration degree from the University of San Diego and a Bachelor of Science degree in Engineering Science from the University of Notre Dame. My work experience includes 34 years in energy utility engineering, system operations, strategic planning, regulatory affairs and management consulting. From 1974 to 1985, I was employed by San Diego Gas & Electric with responsibilities in gas engineering, gas system planning and gas system operations. From 1985 to 2000, I was employed by Citizens Utilities in leadership roles for gas operations in Arizona, Colorado and Louisiana. From 2000 to 2003, I was an executive consultant for Convergent Group (a division of Schlumberger) providing management consulting services to energy utilities. From 2004 to 2008, I was employed by Arkansas Western Gas and was responsible for strategic planning and resource planning. I have provided expert testimony before the California Public Utilities Commission, Arizona Corporation Commission, Arkansas Public Service Commission and Missouri Public Service Commission in general rate cases, applications for special projects, gas resource plan cases and electric resource plan cases. I have been employed by the Missouri Public Service Commission since December 2008 and am responsible for Staff's review of electric utility resource planning compliance filings, demand-side management programs and fuel adjustment clauses.

John A. Rogers
Testimony, Reports and Rulemakings

BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION

<u>File Number</u>	<u>Company/Organization</u>	<u>Issues</u>
ER-2010-0036	Ameren Missouri	Fuel Adjustment Clause Demand-Side Programs (DSM) DSM Cost Recovery
EX-2010-0368 EW-2010-0254	Missouri Public Service Commission	Missouri Energy Efficiency Investment Act Rulemaking
EX-2010-0254 EW-2009-0412	Missouri Public Service Commission	Electric Utility Resource Planning Rulemaking
EO-2009-0237	KCP&L Greater Missouri Operations Company	Electric Utility Resource Planning Compliance Filing
ER-2009-0090	KCP&L Greater Missouri Operations Company	Fuel Adjustment Clause
ER-2010-0355	Kansas City Power and Light	DSM Cost Recovery Fuel Switching
ER-2010-0356	KCP&L Greater Missouri Operations Company	Fuel Adjustment Clause DSM Cost Recovery Fuel Switching
EO-2011-0066	Empire District Electric Company	Electric Utility Resource Planning Compliance Filing
ER-2011-0028	Ameren Missouri	DSM Cost Recovery
EO-2011-0271	Ameren Missouri	Electric Utility Resource Planning Compliance Filing
EO-2012-0009	KCP&L Greater Missouri Operations Company	Demand-side Programs Investment Mechanism
EO-2012-0142	Ameren Missouri	Demand-side Programs Investment Mechanism
ER-2012-0166	Ameren Missouri	DSM Cost Recovery Demand-side Programs Investment Mechanism

John A. Rogers
Testimony, Reports and Rulemakings

BEFORE THE ARKANSAS PUBLIC SERVICE COMMISSION

<u>Docket Number</u>	<u>Company</u>	<u>Issue</u>
07-079-TF	Arkansas Western Gas	Arkansas Weatherization Program
07-078-TF	Arkansas Western Gas	Initial Energy Efficiency Programs
07-041-P	Arkansas Western Gas	Special Contract
06-028-R	Arkansas Western Gas	Resource Planning Guidelines for Electric Utilities
05-111-P	Arkansas Western Gas	Gas Conservation Home Weatherization Program

MICHAEL E. TAYLOR

- Bachelor of Science degree in Mechanical Engineering, University of Missouri-Rolla, 1972
- Master of Science degree in Engineering Management, University of Missouri-Rolla, 1987
- United States Navy (Submarine Service), 1972 to 1979
- Union Electric Company (AmerenUE), 1979 to 2003
Experience included Callaway Plant operations, work control, engineering, quality assurance, quality control, instrumentation and controls, fire protection, industrial safety, outage scheduling, daily scheduling and work planning
Licensed as a Senior Reactor Operator
- Missouri Public Service Commission Staff, 2003 to present
Utility Engineering Specialist II, Safety/Engineering Section, Energy Unit
Utility Engineering Specialist III, Engineering Analysis Section, Energy Unit

PREVIOUS TESTIMONY OF MICHAEL E. TAYLOR

Case Number	Company	Type of Filing	Issue
ER-2006-0314	Kansas City Power & Light	Direct	Plant in Service
ER-2006-0314	Kansas City Power & Light	True-Up Direct	Plant in Service
ER-2007-0002	AmerenUE	Direct	Plant in Service
ER-2007-0002	AmerenUE	Supplemental Direct	Plant in Service
ER-2007-0004	Aquila	Rebuttal	Fuel Adjustment Clause (FAC)
ER-2007-0291	Kansas City Power & Light	Staff Report	Plant in Service
ER-2007-0291	Kansas City Power & Light	True-Up Direct	Plant in Service
ER-2008-0093	Empire District Electric	Staff Report	Plant in Service
ER-2008-0093	Empire District Electric	Rebuttal	FAC
ER-2008-0093	Empire District Electric	Surrebuttal	Plant in Service
ER-2008-0318	AmerenUE	Rebuttal	FAC
ER-2009-0089	Kansas City Power & Light	Surrebuttal	Plant in Service
ER-2009-0089	Kansas City Power & Light	Live Testimony	Plant in Service
ER-2009-0090	KCP&L Greater Missouri Operations Company	Live Testimony	Plant in Service
ER-2010-0036	AmerenUE	Staff Report	FAC
ER-2010-0355	Kansas City Power & Light	Rebuttal	Renewable Energy Standard (RES)
ER-2010-0356	KCP&L Greater Missouri Operations Company	Rebuttal	RES
ER-2010-0355	Kansas City Power & Light	Surrebuttal	RES
ER-2010-0356	KCP&L Greater Missouri Operations Company	Surrebuttal	RES
ER-2011-0028	Ameren Missouri	Staff Report	Plant in service
ER-2011-0028	Ameren Missouri	Rebuttal	RES
ER-2011-0004	Empire District Electric	Staff Report	Plant in service
ER-2012-0166	Ameren Missouri	Staff Report	FAC & RES
ER-2012-0174	Kansas City Power & Light	Staff Report	RES

HENRY WARREN, PhD
REGULATORY ECONOMIST
UTILITY OPERATIONS DIVISION
ENERGY DEPARTMENT

EDUCATION AND EXPERIENCE

I received my Bachelor of Arts and my Master of Arts in Economics from the University of Missouri-Columbia, and a Doctor of Philosophy (PhD) in Economics from Texas A&M University. Prior to joining the PSC Staff (Staff), I was an Economist with the U.S. National Oceanic and Atmospheric Administration (NOAA). At NOAA I conducted research on the economic impact of climate and weather. I began my employment at the Commission on October 1, 1992 as a Research Economist in the Economic Analysis Department. My duties consisted of calculating adjustments to test-year energy use based on test-year weather and normal weather, and I also assisted in the review of Electric Resource Plans for investor owned utilities in Missouri. From December 1, 1997, until May 2001, I was a Regulatory Economist II in the Commission's Gas Department, where my duties included analysis of issues in natural gas rate cases and were expanded to include reviewing tariff filings, applications and various other matters relating to jurisdictional gas utilities in Missouri. On June 1, 2001 the Commission organized an Energy Department and I was assigned to the Tariff/Rate Design Section of the Energy Department. My duties in the Energy Department include analysis of issues in rate cases of natural gas and electric utilities, tariff filings, applications, and various other matters relating to jurisdictional gas and electric utilities in Missouri, including review of Electric Resource Plans and Regulatory Plans for investor owned electric utilities in Missouri. I have also served on various task forces, collaboratives, and working groups dealing with issues relating to jurisdictional natural gas and electric utilities.

MISSOURI PUBLIC SERVICE COMMISSION
CASES IN WHICH PREPARED TESTIMONY,
REPORT, OR REVIEW WAS SUBMITTED BY:
HENRY E. WARREN, PHD

<u>COMPANY NAME</u>	<u>CASE NUMBER</u>
St. Joseph Light and Power Company	GR-93-042 ¹
Laclede Gas Co.	GR-93-149
Missouri Public Service	GR-93-172 ¹
Western Resources	GR-93-240 ¹
Laclede Gas Co.	GR-94-220 ¹
Kansas City Power & Light Co.	EO-94-3601 ²
United Cities Gas Co.	GR-95-160 ¹
UtiliCorp United, Inc.	EO-95-187 ²
The Empire District Electric Co.	ER-95-279 ¹
The Empire District Electric Co.	EO-96-56 ²
St. Joseph Light and Power Company	EO-96-198 ²
Laclede Gas Co.	GR-96-193 ¹
Missouri Gas Energy	GR-96-285 ¹
The Empire District Electric Co.	ER-97-081 ¹
Union Electric Co.	GR-97-393 ¹
Missouri Gas Energy	GR-98-140 ¹
Laclede Gas Co.	GR-98-374 ¹
St. Joseph Light & Power Company	GR-99-246 ¹
Laclede Gas Co.	GR-99-315 ¹
Union Electric Company (d/b/a AmerenUE)	GR-2000-512 ¹
Missouri Gas Energy	GR-2001-292 ¹
Laclede Gas Co.	GR-2001-629 ¹

¹Testimony includes computations to adjust test year volumes, therms, or kWh to normal weather.

²Staff Report or Review

MISSOURI PUBLIC SERVICE COMMISSION
CASES IN WHICH PREPARED TESTIMONY,
REPORT OR REVIEW WAS SUBMITTED BY:

HENRY E. WARREN, PHD

(CONTINUED)

<u>COMPANY NAME</u>	<u>CASE NUMBER</u>
Laclede Gas Company	GC-2002-0110 ²
Laclede Gas Company	GR-2002-0356 ¹
Aquila, Inc.	GC-2003-0131 ²
Laclede Gas Company	GC-2003-0212 ²
Laclede Gas Company	GT-2003-0117
Aquila, Inc., (d/b/a Aquila Networks MPS and L&P)	GR-2004-0072 ¹
Missouri Gas Energy	GR-2004-0209
Laclede Gas Company	GC-2004-0240 ²
Kansas City Power & Light Company	EO-2005-0329 ²
Union Electric Company (d/b/a AmerenUE)	EO-2006-0240 ²
The Empire District Electric Company	ER-2006-0315
The Atmos Energy Corporation	GR-2006-0387 ¹
Missouri Gas Energy	GR-2006-0422 ¹
Union Electric Company (d/b/a AmerenUE)	GR-2007-0003 ¹
Kansas City Power & Light Company	EO-2007-0008 ²
Aquila, Inc., (d/b/a Aquila Networks MPS and L&P)	EO-2007-0298 ²
Laclede Gas Company	GR-2007-0208 ²
Missouri Gas Energy – The Empire District Gas Company	GA-2007-0289, et al
Union Electric Company (d/b/a AmerenUE)	EO-2007-0409 ²

¹Testimony includes computations to adjust test year volumes, therms, or kWh to normal weather.

²Staff Report or Review

MISSOURI PUBLIC SERVICE COMMISSION
CASES IN WHICH PREPARED TESTIMONY,
REPORT OR REVIEW WAS SUBMITTED BY:

HENRY E. WARREN, PHD

(CONTINUED)

The Empire District Electric Company	EO-2008-0069 ²
Union Electric Company (d/b/a AmerenUE)	ER-2008-0318
Missouri Gas Energy	GR-2009-0355 ¹
The Empire District Gas Company	GR-2009-0434
The Empire District Electric Company	ER-2010-0130
Laclede Gas Company	GR-2010-0171 ²
Atmos Energy Corporation	GR-2010-0192
Chairman's Request for Status Report Regarding Energy Efficiency ...	AO-2011-0035 ²
Kansas City Power & Light	ER-2010-0355 ²
Kansas City Power & Light (Surrebuttal)	ER-2010-0355
KCP&L - Greater Missouri Operations	ER-2010-0356 ²
KCP&L - Greater Missouri Operations (Surrebuttal)	ER-2010-0356
Union Electric Company (d/b/a Ameren Missouri)	GR-2010-0363 ²
Union Electric Company (d/b/a Ameren Missouri) (Rebuttal)	GR-2010-0363
Union Electric Company (d/b/a Ameren Missouri)	ER-2011-0028 ²
Empire District Electric Company	ER-2011-0004 ²
Veolia Energy Kansas City, Inc.	HR-2011-0241
Union Electric Company (d/b/a Ameren Missouri) (Surrebuttal)	GT-2011-0410
Union Electric Company (d/b/a Ameren Missouri)	ER-2012-0166 ²
Kansas City Power & Light	ER-2012-0174 ²

¹Testimony includes computations to adjust test year volumes, therms, or kWh to normal weather.

²Staff Report or Review

Curt Wells

Present Position:

I am a Regulatory Economist in the Economic Analysis Section, Energy Unit, Tariff, Safety, Economic and Engineering Analysis Department of the Missouri Public Service Commission.

Educational Background and Work Experience:

I have a Bachelor's degree in Economics from Duke University, a Master's degree in Economics from The Pennsylvania State University, and a Master's degree in Applied Economics from Southern Methodist University. I have been employed by the Missouri Public Service Commission since February, 2006. Prior to joining the Commission, I completed a career in the U.S. Air Force, which included assignments as an aircraft navigator, and later in the Purchasing/Contracting area as Contract Negotiator and Administrator, Installation Purchasing Department Chief, Contracting Policy Manager, Director of the Air Force warranty center, and Program Manager responsible for developing and awarding technical support contracts.

CURT WELLS

TESTIMONY/REPORTS FILED BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION

<u>Case/File Number</u>	<u>Company</u>	<u>Issue</u>
ER-2006-0314 Direct/ True-up Direct	Kansas City Power & Light Company	Calculation of Normal Weather, Revenue
ER-2006-0315 Direct/Rebuttal	Empire District Electric	Revenue
GR-2006-0387 Direct	ATMOS Energy Corporation	Calculation of Normal Weather
GR-2006-0422 Direct/Rebuttal/ Surrebuttal	Missouri Gas Energy	Calculation of Normal Weather
ER-2007-0002 Direct/Rebuttal	Union Electric d/b/a AmerenUE	Calculation of Normal Weather, Large Customer Annualization
GR-2007-0003 Direct	Union Electric d/b/a AmerenUE	Calculation of Normal Weather
ER-2007-0004 Direct/ Supplemental Direct	Aquila, Inc	Calculation of Normal Weather, Revenue
GR-2007-0208 Direct	Laclede Gas Company	Calculation of Normal Weather
ER-2007-0291 Direct/Rebuttal	Kansas City Power & Light Co.	Calculation of Normal Weather, Large Power Revenue
ER-2008-0093 Direct(Report)/ Surrebuttal	Empire District Electric	Revenue, Rate Design
True-up Direct HR-2008-0300 Direct(Report)	Trigen-Kansas City Energy Corp.	Rate Design

CURT WELLS
TESTIMONY/REPORTS FILED
BEFORE
THE MISSOURI PUBLIC SERVICE COMMISSION

<u>Case/File Number</u>	<u>Company</u>	<u>Issue</u>
ER-2008-0318 Direct(Report)	Union Electric d/b/a AmerenUE	Revenue
ER-2009-0089 Direct	Kansas City Power & Light Co.	[Coordinator]
ER-2009-0090 Direct(Report)	KCP&L Greater Missouri Operations	Revenue, [Coordinator]
HR-2009-0092 Direct	KCP&L Steam Greater Missouri Operations	[Coordinator]
ER-2010-0036 Direct(Report)	Union Electric d/b/a AmerenUE	Revenue
ER-2010-0130 Direct(Report)	Empire District Electric	Revenue
ER-2010-0355 Direct	Kansas City Power & Light Co.	[Coordinator]
ER-2010-0356 Direct(Report)	KCP&L Greater Missouri Operations	Revenue, [Coordinator]
ER-2011-0004 Direct(Report)	Empire District Electric	Revenue
ER-2011-0028 Direct(Report)	Union Electric d/b/a AmerenMissouri	Revenue
ER-2012-0024 Rebuttal	KCP&L Greater Missouri Operations	Revenue (Phase-in)
ER-2012-0166 Direct(Report)	Union Electric d/b/a AmerenMissouri	Revenue

Credentials and Background of

Seoung Joun Won

I am currently employed as a Regulatory Economist III in the Economic Analysis Section, Energy Unit, Utility Operation Department of the Missouri Public Service Commission. I have been employed at the Missouri Public Service Commission since May 2010.

I received my Bachelor of Arts, Master of Arts, and Doctor of Philosophy in Mathematics from Yonsei University in Seoul, South Korea, and earned my Doctor of Philosophy in Economics from the University of Missouri - Columbia. Also, I passed several certificate examinations for Finance Specialist in South Korea such as Enterprise Resource Planning Consultant, Financial Risk Management, Derivatives Consultant, and Financial Planner.

Prior to joining the Commission, I taught both undergraduate and graduate level mathematics in the Korean Air Force Academy and Yonsei University for 13 years. I served as the director of the Education and Technology Research Center in NeoEdu for 5 years.

My duties in the Commission include managing weather data, calculating normal weather, and analyzing revenues and rate designs.

List of Previous Testimony Filed

Seoung Joun Won

Case/File Number	Company	Issue
ER-2010-0355	Kansas City Power & Light Co.	Normal Weather Large Customer
ER-2010-0356	KCP&L Greater Missouri Operations Co.	Normal Weather
GR-2010-0363	Union Electric Co. d/b/a Ameren Missouri	Normal Weather
ER-2011-0028	Union Electric Co. d/b/a Ameren Missouri	Normal Weather Large Customer
ER-2011-0004	Empire District Electric Co.	Normal Weather Revenue
HR-2011-0028	Veolia Energy Kansas City, Inc	Normal Weather
ER-2012-0174	Kansas City Power & Light Co	Normal Weather Large Customer