

FILED  
May 10, 2011  
Data Center  
Missouri Public  
Service Commission

**MISSOURI PUBLIC SERVICE COMMISSION**

**STAFF REPORT  
COST OF SERVICE**

**APPENDIX 1  
Staff Credentials**

**UNION ELECTRIC COMPANY**

**d/b/a Ameren Missouri**

**FILE NO. ER-2011-0028**

*Jefferson City, Missouri  
February 2011*

*Staff Exhibit No. 201-1  
Date 4/26/11 Reporter JNB  
File No. ER-2011-0028*

## APPENDIX 1

### STAFF CREDENTIALS TABLE OF CONTENTS

Bax, Alan J. ....	1
Bender, Leon C. ....	4
Boateng, Kofi Agyenim .....	6
Carle, Erin M. ....	10
Cassidy, John P. ....	12
Cecil, Walt .....	18
Elliott, David W. ....	20
Ferguson, Lisa M. ....	22
Gilbert, Guy C.....	25
Grissum, Roberta A. ....	31
Gross, Randy S.....	35
Hanneken, Lisa K. ....	37
Lange, Shawn E. ....	41
Maloney, Erin L. ....	43
Mantle, Lena M.....	44
Murray, David.....	49
Rackers, Stephen M.....	55
Rogers, John A. ....	61
Taylor, Michael E. ....	63
Warren, Henry E. ....	64
Wells, Curt.....	68
Won, Seung Joun. ....	71

## ALAN J. BAX

### EDUCATIONAL AND EMPLOYMENT BACKGROUND AND CREDENTIALS

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 Gascosage 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	ER-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

## **Leon C. Bender**

### **Educational and Employment Background and Credentials**

I received a Bachelor of Science degree in Mechanical Engineering in August 1978 from Texas Tech University. I became employed by Southwestern Public Service Company (SPS) as a power generation plant design engineer in September 1978. While employed by SPS, I was lead engineer on many projects involving design and construction of new power generating stations and the upgrading of their older plants. In 1983, I became a registered Professional Engineer in the state of Texas. In 1986, I transferred to SPS's newly formed subsidiary company, Utility Engineering Corporation, and was responsible for various projects at various other clients' power generation plants. In June 1990, I accepted employment as a systems engineer with Entergy Operations, Inc. at the nuclear powered generating station, Arkansas Nuclear One. In December 1995, I joined the Missouri Public Service Commission (Commission). While employed by the Commission I have been responsible for determining variable fuel and purchased power cost using the production cost fuel model in numerous cases. In June 2008, I accepted employment with Kiewit Power Engineers but returned to the Commission in October 2008 where I now work in the Energy Resource Analysis section.

List of Previously Filed Testimony for Leon C. Bender

1.	ER-2011-0095	The Empire District Electric Company	FAC
2.	ER-2011-0018	Union Electric Company d/b/a AmerenUE Kansas City Power & Light Company\GMO	FAC
3.	HT-2010-0288	Company\GMO	QCA
4.	ER-2010-0275	The Empire District Electric Company	FAC
5.	ER-2010-0264	Union Electric Company d/b/a AmerenUE	FAC
6.	ER-2010-0130	The Empire District Electric Company	Rate Case
7.	ER-2010-0105	The Empire District Electric Company	FAC
8.	EO-2011-0066	The Empire District Electric Company	IRP
9.	EO-2010-0255	Union Electric Company d/b/a AmerenUE Kansas City Power & Light Company\GMO	FAC Prudence Review
10.	EO-2010-0167	Company\GMO	FAC Prudence Review
11.	EO-2010-0167	Kansas City Power & Light Company	FAC Prudence Review
12.	EO-2010-0084	The Empire District Electric Company Kansas City Power & Light Company\GMO	FAC Prudence Review
13.	EO-2008-0915	Company\GMO	FAC
14.	EO-2008-0415	Kansas City Power & Light Company\GMO	FAC
15.	EE-2009-0237	Company\GMO	IRP
16.	EE-2008-0034	Kansas City Power & Light Company	IRP
17.	ER-2008-0093	The Empire District Electric Company	Rate Case\Fuel Expense
18.	ER-2008-089	Kansas City Power & Light Company	Rate Case\Fuel Expense
19.	ER-2007-0291	Kansas City Power & Light Company	Rate Case\Fuel Expense
20.	ER-2007-0004	Aquila, Inc.	Rate Case\Fuel Expense
21.	ER-2007-0002	Union Electric Company d/b/a AmerenUE	Rate Case\Fuel Expense
22.	ER-2006-0314	Kansas City Power & Light Company	Rate Case\Fuel Expense
23.	EA-2006-0309	Aquila, Inc.	Rate Case\Fuel Expense
24.	ER-2005-0436	Aquila, Inc.	Rate Case\Fuel Expense
25.	ER-2004-0570	The Empire District Electric Company	Rate Case\Fuel Expense
26.	ER-2004-0034	Aquila, Inc.	Rate Case\Fuel Expense Complaint Case\Fuel Expense
27.	EC-2002-0001	Union Electric Company d/b/a AmerenUE	Expense
28.	ER-2001-0299	The Empire District Electric Company	Rate Case\Fuel Expense Merger Case\Fuel Expense
29.	EM-97-0515	Kansas City Power & Light Company	Expense
30.	ER-97-0394	Utilicorp United, Inc.	Rate Case\Fuel Expense Complaint Case\Fuel Expense
31.	EC-97-0362	Utilicorp United, Inc.	Expense

**KOFI AGYENIM BOATENG**

**EDUCATIONAL BACKGROUND AND EXPERIENCE**

I graduated from Ho Polytechnic, Ghana in September 2000, and received a Higher National Diploma (HND) in Accountancy. In May 2004, I received a Master's of Business Administration (MBA) degree with emphasis in Accounting from Lincoln University in Jefferson City, Missouri. In September of 2004, I commenced employment with the Missouri Public Service Commission Staff (Staff) in my current position of Utility Regulatory Auditor. Prior to employment with the Commission, I held the position of Accountant with the Controller & Accountant General's Dept., Ghana; Accountant with ACS-BPS (Ghana) Limited; Payroll Account Technician with Scholastic Book Club, Inc., Jefferson City; and Account Officer II with the Missouri Department of Revenue, Jefferson City. In 2006, I passed the Certified Public Accountant (CPA) examination and, in January 2007, received a license to practice as a professional accountant in the state of Missouri. On August 4, 2008, I completed all of the requirements for the Certified Internal Auditor program and earned the Certified Internal Auditor (CIA) designation. I am also a Certified Fraud Examiner. I hold professional membership with the American Institute of Certified Public Accountants (AICPA), Missouri Society of Certified Public Accountants (MSCPA), The Institute of Internal Auditors-Central Missouri Chapter, and the Association of Certified Fraud Examiners (ACFE).

I have actively participated and assisted with audits and examinations of the books and records of utility companies operating under the Commission's jurisdiction within the state of Missouri in both formal and informal rate cases. I have also filed and given testimony before the Missouri Public Service Commission.



**CASE PROCEEDING PARTICIPATION**

**KOFI AGYENIM BOATENG**

<b>PARTICIPATION</b>		
<b>COMPANY</b>	<b>CASE NO.</b>	<b>FILING TYPE/ISSUES</b>
Union Electric Company d/b/a AmerenUE	GR-2010-0363	Direct Report: Gas Revenues (growth), Other Revenues, Pension & OPEB Expense, Incentive Compensation, Gross Receipt Taxes, Unbilled Revenues
KMB Utility Corporation	SR-2010-0345 WR-2010-0346	Staff Memorandum/ Expenses
Union Electric Company d/b/a AmerenUE	GO-2010-0257	Staff Recommendation: Infrastructure System Replacement Surcharge (ISRS) Application
Union Electric Company d/b/a AmerenUE	ER-2010-0036	Direct Report: Electric Revenues (growth), Other Revenues – MISO related Revenues and Expenses, Bad Debt, Pension & OPEB, Incentive Compensation
Kansas City Power & Light Company	ER-2009-0089	Direct Report: Electric Revenues (growth), Other Revenues, Bad Debit Expense, Forfeited Discount, Gross Receipt Taxes, Electronic Card Acceptance Program, Fly Ash Sales
KCP&L Greater Missouri Operation Company – MPS & L&P	ER-2009-0090	Direct Report: Electric Revenues (growth), Other Revenues, Bad Debit Expense, Forfeited Discount, Gross Receipt Taxes, Electronic Card Acceptance Program, Inter-Company Off-System Sales Revenue and Off-System Fuel & Purchased Power
Missouri-American Water Company	WR-2008-0311	Testimony: Revenues, Gross Receipt Taxes, Bad Debt Expense, Chemical Expense, Uncountable-For-Water
Gladlo Water & Sewer Company	WR-2009-0418 SR-2009-0419	Staff Memorandum
Missouri Gas Utility	GR-2008-0060	Testimony: Materials & Supplies, Gas Inventory, Prepayments, Customer Deposits, Payroll, Advertising, Property Taxes, Rate Case Expense.
Roy-L Utilities, Inc.	QS-2008-0001 QW-2008-0002	Staff Memorandum

**CASE PROCEEDING PARTICIPATION**

**KOFI AGYENIM BOATENG**

<b>PARTICIPATION</b>		
<b>COMPANY</b>	<b>CASE NO.</b>	<b>FILING TYPE/ISSUES</b>
Laclede Gas Company	GR-2007-0208	Testimony: Customer Deposits, Payroll & Payroll Taxes, Incentive Compensation, Dues & Donations, Miscellaneous Expenses, Lobbying, Equity Plan, Directors' Fees, and Customer Deposit Interest
Bilyeu Water Co. LLC	WA-2007-0270	Certificate Case: No Staff Memorandum
Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Testimony: Materials and Supplies, Prepayments, Customer Deposits, Advertising, Dues & Donations, Postage, PSC Assessment, Rate Case Expense, Customer Deposit Interest Expense
Gladlo Water & Sewer Company	QS-2007-0001 QW-2007-0002	Staff Memorandum (Case Still Pending)
Algonquin Water Resources of Missouri, LLC	WR-2006-0425	Testimony: Revenues, Electric Expense, Office Rents, Postage, Telephone Expense, Rate Case Expense
The Empire District Electric Company	ER-2006-0315	Testimony: Plant and Depreciation, Reserve, Cash Working Capital, Property Taxes, Advertising, Dues and Donations, Outside Services, Banking Fees, Promotional Giveaways, Transmission Billing Adjustment, Maintenance
New Florence Telephone Company	TC-2006-184	Stipulation and Agreement
Suburban Water and Sewer Company	WR-2005-0455	Staff Memorandum
Noel Water Company, Inc.	WR-2005-0452	Staff Memorandum
Aquila, Inc., d/b/a Aquila Networks-L&P	HR-2005-0450	Testimony: Materials and Supplies, Prepayments, Customer Deposits, Customer Deposits Interests, Customer Advances, PSC Assessments, Rate Case Expense
Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Testimony: Materials and Supplies, Prepayments, PSC Assessments, Rate Case Expense

**CASE PROCEEDING PARTICIPATION**

**KOFI AGYENIM BOATENG**

<b>PARTICIPATION</b>		
<b>COMPANY</b>	<b>CASE NO.</b>	<b>FILING TYPE/ISSUES</b>
Public Service Commission of the State of Missouri v. Cass County Telephone Company Limited Partnership	TC-2005-0357	Stipulation and Agreement
Southtown Utilities, Inc.	WA-2005-0268	Staff Memorandum
Aqua Missouri Company, Inc. (Water and Sewer)	QS-2005-0008 QW-2005-0009 QS-2005-0010 QW-2005-0011	Staff Memorandum

**Erin Carle**  
**Utility Regulatory Auditor**

Educational Background

Bachelor's degree in Accounting – Maryville University, May 2006

Work Experience

- October 2000-January 2007 – Meramec Valley R-III – Aid/Substitute Teacher/Computer Teacher
- December 2005-April 2006 – Fitzgerald & Fitzgerald P.C. – Prepared personal and corporate income taxes, reviewed corporate accounting procedures
- April 2002-August 2005 – Longview Animal Nutrition Center – Assist in nutrition testing, data entry, animal surgeries and vaccinations, basic animal care
- January 2007 – Missouri Public Service Commission - Auditor

**Case Summary  
Of  
Erin Carle**

<b>Company</b>	<b>Case No.</b>	<b>Issues</b>
Ameren UE	ER-2008-0318	900 Account Analyses, Advertising, CWC, Outside Services, Customer Advances, Dues and Donations, Interest on Customer Deposits, Leases, Materials and Supplies, Prepayments, Property Taxes, PSC Assessment, Rate Case Expense
RD Sewer	SR-2009-0226	Outside Services, Revenues, Vehicle Expense, Rent Exp., Payroll, Plant, PSC Assessment, Repairs, Sludge Hauling, Office Expense, Utility Bills, EMS
Lakeland Heights Water	WR-2009-0227	Outside Services, Revenues, Vehicle Expense, Rent Exp., Payroll, Plant, PSC Assessment, Repairs, Sludge Hauling, Office Expense, Utility Bills, Meter Reads, EMS
Whispering Hills Water	WR-2009-0228	Outside Services, Revenues, Vehicle Expense, Rent Exp., Payroll, Plant, PSC Assessment, Repairs, Sludge Hauling, Office Expense, Utility Bills, Meter Reads, EMS
Oakbrier Water	WR-2009-0229	Outside Services, Revenues, Vehicle Expense, Rent Exp., Payroll, Plant, PSC Assessment, Repairs, Sludge Hauling, Office Expense, Utility Bills, Meter Reads, EMS
Aqua Missouri	SR-2010-0026 SR-2010-0023 WR-2010-0025 WR-2010-0027	Outside Services, Transportation Exp., Payroll, EMS, Lab Testing, PSC Assessment, Property Tax, Supplies and Expenses, Tank Painting, General Insurance, Legal Expenses, Rate Case Exp.
Aqua Missouri	SC-2010-0150 SC-2010-0152 WC-2010-0151 WC-2010-0153	Complaint Case
Laclede Gas	GR-2010-0363	Injuries and Damages, Insurance Exp., Uncollectibles, Leases

**JOHN P. CASSIDY**

**EDUCATIONAL AND EMPLOYMENT BACKGROUND AND CREDENTIALS**

**Position**

I am a Utility Regulatory Auditor V in the Auditing Department, Utility Services Division. My business address is 111 North Seventh Street, Suite 105, St. Louis, Missouri 63101. Since joining the Missouri Public Service Commission's Auditing Department Staff in 1990, I have assisted with and directed audits and examinations of the books and records of utility companies operating within the State of Missouri. I have also conducted numerous audits of small water and sewer companies in conjunction with the Commission's informal rate proceedings. Please refer to the attached Schedule JPC 1 for a list of rate case proceedings in which I have previously filed testimony.

**Education**

Southeast Missouri State University  
Cape Girardeau, Missouri  
Bachelor of Science Degree in Business Administration  
Double Major: Marketing 1989 and Accounting 1990

**RATE CASE PROCEEDING PARTICIPATION**

**JOHN P. CASSIDY**

<u>COMPANY</u>	<u>CASE NO.</u>
<b>Missouri Cities Water Company</b>	<b>WR-91-172</b>
Payroll and Related	
Pensions	
OPEBS	
Insurance Expense	
Advertising Expense	
Miscellaneous Expenses	
Type of Testimony Filed: Direct and Surrebuttal	
<b>St. Louis County Water Company</b>	<b>WR-91-361</b>
Tank Painting	
Main Failures	
Residue Removal	
General Insurance Expense	
PSC Assessment	
Miscellaneous Expenses	
Type of Testimony Filed: Direct	
<b>Southwestern Bell Telephone Company</b>	<b>TC-93-224</b>
Advertising Expenses	
Promotional Giveaways	
Miscellaneous Expenses	
Type of Testimony Filed: Direct and Surrebuttal	
<b>Laclede Gas Company</b>	<b>GR-94-220</b>
Payroll and Payroll Taxes	
Incentive Compensation	
401 (K)	
Dental and Vision Insurance	
Data Processing	
Type of Testimony Filed: Direct	
<b>The Empire District Electric Company</b>	<b>ER-95-279</b>
Revenues	
Uncollectibles Expense	
Municipal Franchise Taxes	
Postage Expense	
Emission Credits	
Type of Testimony Filed: Direct	

**Imperial Utility Corporation**

**SC-96-247**

Rate Base  
Depreciation Reserve  
Depreciation Expense  
CIAC  
Property Taxes  
Property Insurance  
Lab Testing Expense  
Sludge Removal Expense  
Type of Testimony Filed: Rebuttal

**St. Louis County Water Company**

**WR-97-382**

Payroll and Payroll Taxes  
Employee Benefits  
Employee Savings  
Shared Employees  
Type of Testimony Filed: Direct

**Laclede Gas Company**

**GR-98-374**

Payroll and Payroll Taxes  
401 (K)  
Health Care Costs  
Pension Plan  
Director's Pension Plan  
Trustee Fees  
SERP  
Outside Consulting  
Incentive Compensation  
Advertising Expense  
Type of Testimony Filed: Direct

**United Water Missouri, Inc.**

**WR-99-326**

Payroll and Payroll Taxes  
401 (K)  
Health Care Costs  
Employee Relocation  
Corporation Franchise Tax  
Advertising Expense  
Dues and Donations  
Miscellaneous Expenses  
Type of Testimony Filed: Direct



**Union Electric Company** **EC-2000-795**

Injuries and Damages  
Legal Expense  
Environmental Expense  
Type of Testimony Filed: Direct

**Union Electric Company** **GR-2000-512**

Revenues  
Uncollectibles Expense  
Customer Deposits  
Type of Testimony Filed: Direct

**Laclede Gas Company** **GR-2001-629**

Revenues  
Gross Receipts Tax  
Gas Supply Incentive Plan  
Gas Costs  
Uncollectibles Expense  
Non-Utility Operations  
Type of Testimony Filed: Direct

**Union Electric Company, d/b/a AmerenUE** **EC-2002-01**

Fuel Expense  
Callaway Refueling  
Legal Expense  
Environmental Expense  
Capacity Purchases  
Midwest ISO  
Payroll and Related  
Incremental Overtime  
Type of Testimony Filed: Direct and Surrebuttall

**Union Electric Company, d/b/a AmerenUE** **EC-2002-1025**

Legal Expense  
Environmental Expense  
Midwest ISO  
Type of Testimony Filed: Direct

**Laclede Gas Company** **GR-2002-356**

Revenues  
Gross Receipts Tax  
Gas Supply Incentive Plan  
Gas Costs  
Uncollectibles Expense  
Income Taxes  
Type of Testimony Filed: Direct

**Laclede Gas Company**

**GT-2003-0117**

Financial Aspects

Type of Testimony Filed: Direct

**Missouri-American Water Company**

**WR-2003-0500 & WC-2004-0168**

Allocation of Belleville Labs Cost to MAWC

National Call Center

Compensation for Services Provided from MAWC to AWR

Information Technology Services

Capitalization of Shared Services

Transition Costs

Cost Allocation Manual

Affiliate Transactions

Severance Costs

National Call Center Transition Costs

National Shared Services Transition Costs

Type of Testimony Filed: Direct & Surrebuttal

**Missouri-American Water Company**

**SM-2004-0275**

Acquisition Adjustment

Type of Testimony Filed: Direct

**The Empire District Electric Company**

**ER-2004-0572**

Interim Energy Charge

Fuel Expense

Purchased Power

Off System Sales

KCPL Transmission Expense

Income Taxes

Type of Testimony Filed: Direct & Surrebuttal

**Union Electric Company d/b/a AmerenUE**

**GR-2007-0003**

Environmental Expense

Type of Testimony Filed: Direct

**Union Electric Company d/b/a AmerenUE**

**ER-2007-0002**

Fuel Expense

Fuel Inventories

Callaway Refueling Costs

Combustion Turbine Maintenance Expense

Environmental Expense

Gains on the Sale of Sulfur Dioxide Emission Allowances

Type of Testimony Filed: Direct, Rebuttal and Surrebuttal

**Missouri-American Water Company**

**WR-2007-0216**

Belleville Labs Allocation  
Compensation for Services MAWC Provided to AWR  
Income Taxes  
Type of Testimony Filed: Direct

**Union Electric Company d/b/a AmerenUE**

**ER-2008-0318**

Fuel and Purchased Power Expense  
Off System Sales  
Fuel Inventories  
Callaway Refueling Costs  
Generating Plant Outages  
Capacity Charges  
Entergy Refunds  
Non-Labor Storm Costs – Test Year  
Non-Labor Storm Cost AAO  
Non-Labor Storm Cost Amortization  
SO2 Emission Allowance Sales and Tracker  
Deferred Income Taxes for Rate Base  
Income Taxes  
Production Cost Model Issues  
Type of Testimony Filed: Direct and Surrebuttal

**Union Electric Company d/b/a AmerenUE**

**ER-2010-0036**

Corporate Allocations  
Potential Refundable Entergy Charges  
Payroll and Payroll Taxes  
Employee Benefits  
Voluntary Separation Election  
Involuntary Separation Program  
Severance Costs  
Callaway Security Force  
Type of Testimony Filed: Direct

**Laclede Gas Company**

**GR-2010-0171**

Report on Revenue Requirement Cost of Service  
Overview of Staff's Filing  
Revenue Associated with Propane Sale  
Insulation Financing  
Energy Wise  
NITEC Study  
Home Sales Reinspection Fees  
Gain on Sale of Property  
Emergency Cold Weather Rule AAO  
IFRS AAO  
Gas Safety AAOs  
Line of Credit Fees  
Type of Testimony Filed: Direct, Rebuttal and Surrebuttal

**WALT CECIL**

**EDUCATIONAL AND EMPLOYMENT BACKGROUND AND CREDENTIALS**

**PRESENT POSITION:**

I am a Regulatory Economist III in the Economic Analysis Section of the Energy Department, Utility Operations Division.

**EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:**

I hold a B.A. in business administration from Baylor University and a M.A. in economics from the University of Kansas. I joined the Commission's Telecommunications Department Staff in 1999 and was assigned to the Energy Department in June 2008.

**Cases in which Testimony was Filed and/or Cross Examination was Stood**

<u>Case No.</u>	<u>Issues</u>
Er-2010-0355	KCP&L; Weather Normalization of Usage (Sales), 365-days Adjustment, Weather Normalization of Net System Input
ER-2010-0356	KCP&L d/b/a Greater Missouri Operating Company; Weather Normalization of Usage (Sales), 365-days Adjustment, Weather Normalization of Net System Input
ER-2010-0130	Empire District Electric Company; Weather Normalization of Usage (Sales), 365-Days Adjustment, Weather Normalization of Net System Input
ER-2010-0036	Union Electric Company d/b/a AmerenUE; Weather Normalization of Usage (Sales)
ER-2009-0090	KCP&L d/b/a Greater Missouri Operating Company; Weather Normalization of Sales and Rate Design
ER-2009-0089	KCP&L; Weather Normalization of Sales

TX-2008-0090	In the Matter of a Proposed Rulemaking to Amend 4 CSR 240-33.0160, Customer Proprietary Network Information
CO-2006-0464	Eligible Telecommunications Carrier Designation
IO-2006-0551	In the Matter of Embarq Missouri, Inc., for Competitive Classification under Section 392.245.5, RSMo 2005
TO-2005-0308	Recommendation Concerning the Surcharge for Deaf Relay Service and Equipment Distribution Program Fund
TO-2005-0035	Directory Assistance
TO-2004-0207	Geographic Market Definition
TO-2002-227	Term Discounts
TO-2002-222	Arbitration Issues 9, 13, 15, 16, 17, 19, 20, 21, 23, 24, 26, 29, 30, 33, 48, 49, 50
TT-2002-108 and TT-2002-130	Tariff Winback Provisions; Multi-Year Contracts—Consolidated Cases
TO-2001-455	Physical Network Interconnection Issues; Inter-Carrier Compensation; Operations Support Services
TO-2001-347	Geographic Deaveraging
TO-2000-374	NPA Relief Plan for the 314 and 816 Area Codes

**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.

## **Lisa M. Ferguson**

### **Present Position:**

I am a Utility Regulatory Auditor III, Auditing Department, Utility Services Division of the Missouri Public Service Commission. As a Utility Regulatory Auditor, I review all exhibits and testimony on assigned issues, develop accounting adjustments and issue positions that are supported by workpapers and written testimony.

### **Educational Credentials and Work Experience:**

I have an Associate of Science degree from Moberly Area Community College, a Bachelor's of Science degree in Accounting from Truman State University, and a Master's degree in Accounting from Truman State University. I have been employed by the Missouri Public Service Commission since June, 2008. Prior to joining the Commission, I worked in several departments, primarily Customer Service and as an accounting assistant, for Hy-Vee Food and Drug from July 1998 to May 2002. I was also employed by Kelly L. Lovekamp as a legal office assistant during 2001. From June 2002 to May 2008, I was employed as a support staff for Chariton Valley Association. My duties included support of daily living activities for people with disabilities.



PAST RATE CASE PROCEEDINGS

Laclede Gas Company	GO-2009-0029	Assisted on Abandonment Case – Recommendation Submission
Ameren UE (GAS)	GT-2009-0038	Assisted on ISRS Filing; Extending data to Effective Date; Additions/Retirements; Deferred Taxes; Accumulated Depreciation
Mill Creek	SR-2005-0116	Quarterly Reviews; Procedural Schedule; A/P Billing Calendar; Conference Calls; Discussion Notes; Revenues
Atmos Energy	GO-2009-0046	Assisted on ISRS Filing; Extending data to Effective Date; Retirements; Deferred Taxes; Accumulated Depreciation; Removal of Meters
Cannon Home Association	SR-2009-0144	Informal Small Water Request for Rate Increase
Peaceful Valley	SR-2009-0146 WR-2009-0145	Informal Small Water and Sewer Request for Rate Increase
Ameren UE (ELEC)	ER-2010-0036	Advertising, Capitalized O&M Depreciation, Dues & Donations, 900 Account Analysis, Property Taxes, Other Rate Base Items, Corp. Franchise Taxes, Leases, CWC, Plant, Depreciation/ Reserve, PSC Assessment, Rate Case Expense, Interest on Customer Deposits, Insurance Expenses, Accounting Runs, Injuries and Damages Reconciliation Filed Direct and Surrebuttal Testimony

KMB Utility Corporation	WR-2010-0345 & SR-2010-0346	Revenues, Late Fees, Electric Bills, Lost Water Adjustment, Uncollectibles, Master meter reads Filed Staff Recommendation
AmerenUE (GAS)	GR-2010-0363	EMS Runs, Capitalized O&M Depreciation, Dues & Donations, 900 Account analysis, Property Taxes, Other Rate Base Items, Corporate Franchise Taxes, CWC, Plant and Reserve, PSC Assessment, Rate Case Expense, Advertising, Interest on Customer Deposits, Outside Contractors/Services  Reconciliation  Filed Direct Testimony

## GUY C. GILBERT, MS, PE, RG

### PROFESSIONAL EXPERIENCE

*State of Missouri, Public Service Commission  
Utility Regulatory Engineer II, 1994 -2000, 2004-present*

Prepare depreciation studies, cost studies, valuations and engineering analysis of utility assets. Review, analyze, and make recommendations related to operating standards, procedures, allocations, regulations, depreciation rates and reserves for depreciation maintained by regulated utilities for rate making purposes. Consider and assess costs of environmental remediation and stranded cost issues arising from externalities. Conduct special projects in conjunction with the FCC and DOE. Provide testimony and exhibits as an expert witness at Commission and other hearings and assist Commission attorneys in preparation for hearings.

*Linn State Technical College  
Chair, Civil / Construction Engineering Management Technology Department  
Director, Material and Safety Institute  
2000 - 2004*

Department Chair and founding faculty instructor for courses in civil engineering technology, construction methods and techniques, surveying, engineering economics, materials, material testing, estimating, scheduling and project management.  
Founder and manage activities of the Material and Safety Institute that provides resources and training for business and industry in the areas of quarry/materials acceptance certification as mandated by the Federal Highway Administration and OSHA/MSHA safety training.

*State of Illinois, Department of Energy and Natural Resources  
Project Engineer 1991 - 1994*

Managed Clean Coal Technology Demonstration projects; often in concert with U.S.DOE projects. Represented Illinois in over \$1.1 billion of projects ranging from pre-combustion technologies to combustion and post combustion technologies. Performed cost benefit analysis of the environmental and economic impacts and procured benefits to the state.

*CW3M Company, Inc.  
Consulting Project Engineer 1993 -1994 (part time contract)*

Conducted geotechnical evaluation of leaking underground storage tank sites. Designed equipment for containment and treatment of contaminated ground water.

*Illinois Commerce Commission  
Management Analyst 1988 - 1991*

Managed consultant conducted comprehensive management audits of operational aspects of public utilities. Assessed least cost planning programs of public utilities and provided recommendations on risk assessment and cost estimating of various externalities. Have reviewed and provided recommendations to utilities within the management function areas of Operations, Operations Planning, Power Production (fossil and nuclear), Fuels Management (fossil and nuclear), Transmission and Distribution (electric and gas), Engineering and Construction (electric, gas, and telephone), Gas Supply, Network Operations Planning, Network Operations and Information Services.

*Freeman United Coal Mining Company (General Dynamics)  
Assistant to the Superintendent 1982 - 1987*

Produced annual mining plans and budget for 2+ million ton per year underground mining facility. Assessed geologic aspects of the mine environment to optimize safety and productivity. Prepared economic feasibility studies and justification for new and alternative capital expenditures. Developed and implemented microcomputer based on site operations information systems encompassing maintenance, materials, manpower, and costs. Administered UMWA-BCOA Labor Agreement: grievance procedures, attendance control and benefits programs. Special projects involving production methods, structures, ventilation, and materials engineering. Provided certification of operating compliance with Federal and State regulations as required.

*Peabody Coal Company  
Coal Miner, UMWA 1976-1980*

*Cloud Physics Space Sciences Research Center, University of Missouri - Rolla  
Student Research Assistant / Electronics Design Fabricator, 1973-1978*

**EDUCATION:**

Bachelor of Science Economics, University of Missouri-Rolla  
Bachelor of Science Mining Engineering, University of Missouri-Rolla  
National Science Foundation Research Grant participant (NSF GY 9841)  
Master of Science, Career & Technology Education, Central Missouri State University  
Salutatorian Graduate Speaker, Central Missouri State University  
Outstanding Graduate Student Leadership Award, Central Missouri State University  
Advisory Board Member, Economics & Finance Department, University of MO-Rolla  
Facilities and Planning Committee for construction of Calvary Lutheran High School  
School Board Member Trinity Lutheran Grade School

*Continuing Education*

Management Analyst Training  
Basic Depreciation Concepts  
Models Used In Life and Salvage Studies  
Forecasting Life and Salvage  
Advanced Topics in Analysis and Forecasting  
Business and Technical Writing  
Communicating Effectively  
Auditing in Telecommunications  
Introduction to EDP Auditing  
Network Certification  
Asbestos Training for Maintenance Employees, #40 CFR 763.92(a)(2)(i thru iv)  
Red Cross First Aid Adult/AED/Child/Infant CPR Instructor, Expired  
Redirecting Employee Performance  
Basic Supervision  
Humboldt Radiation Safety Training Class

*CERTIFICATIONS:*

*by United States Department of Labor*

Noise Level Testing  
Dust Sampling  
Dust Sampling Equipment Calibration  
Electricity Low/Medium/High Voltage, Expired  
Dam and Refuse Impoundment Inspector  
Dam and Refuse Impoundment Inspection Instructor  
OSHA Safety Instructor (10 & 30 Hour), Expired

*by State of Missouri*

State Board of Geologist Registration, Chair  
Registered Professional Engineer, No. EN 026908  
Registered Professional Geologist, No. RG 0976  
SAVE/SEMA Structural Inspector I  
Vocational Teaching Certificate, No. 0238934  
Department of Transportation, Trainer Certified Materials Technician Level 1  
Department of Transportation, Trainer Certified Level 2 Aggregate  
Department of Transportation, Trainer Certified Level 2 Soils  
Department of Transportation, Trainer Certified Level 2 Concrete  
Department of Transportation, Trainer Certified Profilograph

*by State of Illinois*

Mine Manager, No. 6634

Mine Examiner, No. 10324

Electrical Hoisting Engineer, No. 2427

Sewage Treatment Plant Operator, Class K

Industrial Wastewater Treatment Works Operator, Class K

State of Illinois Mine Rescue Team, Springfield Station, No. 2

Emergency Medical Technician-Ambulance, Expired

#### **Demonstration Projects**

- Energy & Environmental Research Corporation - Hennepin Station (GR-SI)
- Energy & Environmental Research Corporation - City Water Light and Power
- Pircon-Peck Process - Western Illinois University
- Combustion Engineering - Integrated Gasification Combined Cycle (IGCC) - City Water, Light and Power Springfield
- Southern Illinois University Refurbishment Repowering Project
- Tecogen's Development and Testing of a Commercial Scale Coal-Fired Combustion System - Illinois Coal Development Park
- TCS Incorporated's Micronized Coal System at Rochelle Municipal Utilities
- IGT - Kerr-McGee MildGas
- Radian's Characterization of Disposed Wastes from Advanced Coal Combustion Residues

#### **Investigations**

- NovaCon Sorbent: U.S. DOE and EERC
- Sargent & Lundy Combustion 2000:
- Tecogen: moving bed copper oxide flue gas cleaning process
- Air Purification's RotorFilter Technology
- Tampa Electric Company: Use of Illinois high sulfur coal
- Mitsubishi Heavy Industries, Ltd., Combined Cycle Plant in JAPAN
- Haldor Topsoe, Inc., SCR DeNOx catalyst, Denmark
- AmerenUE, Taum Sauk Upper Reservoir Failure

#### **Management Audits**

Central Illinois Light Company, Peoria, Illinois

Commonwealth Edison, Chicago, Illinois

GTE Telephone Company, Dallas, Texas

GTE Data Systems, Tampa Florida

**CASE PARTICIPATION**  
**GUY C. GILBERT, MS, PE, RG**

Issue	Case Number	Case Name
Modernization	TO-93-309	Farber Telephone
Certificate (Sewer) - Case dismissed	SA-94-54	Osage County Water (sewer)
Certificate	GA-94-127	Southern MO Gas Co
Transfer of assets	GM-94-252	Missouri Public Service
HB 360 & extr. ret.	TAO 992	Holway Telephone
Extraordinary retirement amortization	TAO 993	New Florence Telephone
Waiver from Rule	GO-95-104	Fidelity Natural Gas
Purchase of GTE exchanges	TM-95-134	Ozark Telephone
Purchase of GTE exchanges	TM-95-135	BPS Telephone
Purchase of GTE exchanges	TM-95-142	Modern Telecommunications
General rate case	WR-95-145	St. Louis County Water
Purchase of GTE exchanges	TM-95-163	Cass County Telephone
Certificate	SA-96-40	Taneycomo Highlands (Sewer)
Certificate	SA-96-91	S.T. Ventures (Sewer)
Certificate (Water & Sewer)	WA-96-96	Emerald Pointe Utilities
Certificate	GA-96-264	Ozark Natural Gas
General rate case (Water)	WR-96-407	Taney County
Depreciation rates & amortization	TAO 998	Fidelity Telephone
Depreciation rates & amortization	TAO 999	Bourbeuse Telephone
Depreciation rates	TAO 1001	Northeast Missouri Rural Tel
Variance from prior order	GO-97-30	Southern Missouri Gas
HB360 rates	TAO 1004	Kingdom Telephone
Extraordinary retirement of COE	TAO 1005	Iamo Telephone
Depreciation of Plant	EC97362	UtiliCorp United Inc. d/b/a MO Public Service
Depreciation of Plant	EO97144	UtiliCorp United Inc. d/b/a MO Public Service
Depreciation of Plant	ER97394	Missouri Public Service, A Division of UtiliCorp United Inc.
Sale of Plant	GM97435	Missouri Public Service, A Division of UtiliCorp United Inc.
Depreciation of Plant	ER97394	UtiliCorp United Inc. d/b/a MO Public Service

Schedule GCG 1 - 5

Amortization of accounts, Depreciation, Depreciation Recommendations Depreciation	ER97394	UtiliCorp United Inc. d/b/a MO Public Service
Depreciation of Plant	GA98227	Ozark Natural Gas Company, Inc.
Depreciation of Plant	EC98573	St. Joseph Light and Power Company
Depreciation of Plant	WA97410	George Hoesch
Depreciation of Plant	ER99247	St. Joseph Light & Power Company
Depreciation of Plant	EC98573	St. Joseph Light & Power Company
Depreciation of Plant	GR2000512	Union Electric Company d/b/a AmerenUE
Depreciation of Plant	ER-2004- 0570	Empire District Electric Company
Minimum Depreciation Rates	TU-2005- 0358	Alma Telephone Company
Minimum Depreciation Rates	TO-2006- 0239	Miller Telephone Company
Depreciation of Plant	GR-2005- 0387	Atmos Energy Company
Depreciation of Plant	GR-2005- 0422	Missouri Gas Energy
Depreciation of Plant	ER-2007- 0002	AmerenUE
Depreciation of Plant	WR-2007- 0216	Missouri American Water Company
Waiver of Rule	GE-2008- 0342	Atmos Energy
Depreciation of Plant	ER-2008- 0318	AmerenUE
Waiver of Rule	GE-2009- 0443	Atmos Energy
Depreciation of Plant	GR-2009- 0434	Empire Gas
Waiver of Rule	GE-2010- 0030	Missouri Gas Energy
In Service Criteria Taum Sauk, Depreciation	ER-2011- 0028	AmmerenMO



## Background and Credentials

Roberta A. Grissum

I am currently employed as a Utility Regulatory Auditor IV in the Commission's Auditing Department. From August 1, 2002 through February 2003, I was employed as a Utility Regulatory Auditor III in the Financial Analysis Department. From May 1998 to July 2002, I was employed as a Public Utility Financial Analyst in the Financial Analysis Department where I was responsible for rate of return analyses. I served in an administrative support position within the Utility Services Division, Accounting Department prior to my appointment to the Financial Analysis Department. In total, I have been with the Commission over fifteen (15) years. Schedule 1 attached to this report lists the cases in which I have filed testimony. Schedule 1 also lists the issues I was responsible for in each of those cases.

I earned a Masters of Business Administration degree from William Woods University on June 8, 2000. I earned a Bachelor of Science degree in Business Administration with an emphasis in Finance from Columbia College in July 1997 and acquired an emphasis in Accounting in October 2002. In addition, I have been an adjunct faculty member with William Woods University in the Adult Evening Business Program for the past nine years. I am certified to facilitate Fundamentals of Financial Management (undergraduate) and Financial Decisions (graduate).

Prior to employment with the Commission, I was employed by the State Emergency Management Agency for the state of Missouri. I also have previous experience in the areas of accounting, insurance, consumer protection and mortgage banking.

ROBERTA GRISSUM  
SUMMARY OF TESTIMONY/STAFF RECOMMENDATION DATABASE  
SCHEDULE 1

Issue	Case Number	Witness	Case Name
Electric Utility Industry Merger History: Rebuttal Testimony	EM-2000-292	McKiddy, Roberta A.	UtiliCorp United Inc. / St. Joseph Light and Power
Financial Theory of Utility Mergers: Rebuttal Testimony	EM-2000-292	McKiddy, Roberta A.	UtiliCorp United Inc. / St. Joseph Light and Power
History of the UtiliCorp United / St. Joseph Light and Power Merger: Rebuttal Testimony	EM-2000-292	McKiddy, Roberta A.	UtiliCorp United Inc. / St. Joseph Light and Power
Merger Overview: Rebuttal Testimony	EM-2000-292	McKiddy, Roberta A.	UtiliCorp United Inc. / St. Joseph Light and Power
Merger Rationale: Rebuttal Testimony	EM-2000-292	McKiddy, Roberta A.	UtiliCorp United Inc. / St. Joseph Light and Power
Surveillance Data Reporting Rebuttal Testimony Cross-examined at Hearing	EM-2000-292	McKiddy, Roberta A.	UtiliCorp United Inc. / St. Joseph Light and Power
Electric Utility Industry Merger History: Rebuttal Testimony	EM-2000-369	McKiddy, Roberta A.	UtiliCorp United Inc. / Empire District Electric
Financial Theory of Utility Merger: Rebuttal Testimony	EM-2000-369	McKiddy, Roberta A.	UtiliCorp United Inc. / Empire District Electric
History of the UtiliCorp United Inc. / Empire Electric Company Merger: Rebuttal Testimony	EM-2000-369	McKiddy, Roberta A.	UtiliCorp United Inc. / Empire District Electric
Merger Overview: Rebuttal Testimony	EM-2000-369	McKiddy, Roberta A.	UtiliCorp United Inc. / Empire District Electric
Surveillance Data Reporting: Rebuttal Testimony Cross-examined at Hearing	EM-2000-369	McKiddy, Roberta A.	UtiliCorp United Inc. / Empire District Electric
Cost of Capital: Direct Testimony Rebuttal Testimony Surrebuttal Testimony True-up Direct Testimony True-up Rebuttal Testimony Cross-examined at Hearing	ER-2001-299	McKiddy, Roberta A.	The Empire District Electric Company
Cost of Capital Direct Testimony	ER-2002-217	McKiddy, Roberta A.	Citizens Electric Corporation
Rate Base and Related Issues, Retired Plant, Construction Audit and Prudence Review of Energy Center 3&4, Depreciation and Amortization Expense, Property and Liability Insurance Expense, Property Tax, Banking Fees, Flotation Costs, PSC Assessment, and Rate Case Expense: Direct Testimony: All Issues Surrebuttal Testimony: Rate Case Expense & Energy Center 3&4 Issues Settled at Prehearing	ER-2004-0570	McKiddy, Roberta A.	Empire District Electric Company
Review of Company testimony related to rate case filings of AmerenCIPS, AmerenIP, and AmerenCILCO before the Illinois Commerce Commission	ER-2007-0002	Grissum, Roberta A.	AmerenUE

Payroll and Related Issues, Pensions & OPEBs, Ameren Services Issues settled at Prehearing	ER-2008-0318	Grissum, Roberta A.	AmerenUE
Fuel and Power Plant Maintenance Contributed to Cost of Service Report Deposition on both issues Cross-examined at Hearing	ER-2010-0036	Grissum, Roberta A.	AmerenUE
Evaluation of Transaction and Standard of Public Detriment Rebuttal Testimony Cross-examined at Hearing	GM-2001-585	McKiddy, Roberta A.	Gateway Pipeline Company Inc., et al
Revenue Requirement, Rate Design/Surcharge (ISRS Filing) Staff Rec Filed and Approved	GO-2007-0177	Grissum, Roberta	Laclede Gas Company
Revenue Requirement, Rate Design/Surcharge (ISRS Filing) Staff Rec Filed and Approved	GO-2008-0155	Grissum, Roberta	Laclede Gas Company
Revenue Requirement, Rate Design/Surcharge (ISRS Filing) Staff Rec Filed and Approved	GO-2008-0351	Grissum, Roberta	Laclede Gas Company
Rate of Return	GR-2000-512	McKiddy, Roberta A.	Union Electric Co d/b/a AmerenUE
Cost of Capital: Direct Testimony Case Settled by S&A	GR-2001-629	McKiddy, Roberta A.	Laclede Gas Company
Cost of Capital: Direct Testimony Case Settled by S&A	GR-2002-356	McKiddy, Roberta A.	Laclede Gas Company
Cash Working Capital, Rate Base and Related Issues, Depreciation and Amortization Expense, Revenues: Case Settled before testimony was Filed	GR-2005-0284	McKiddy, Roberta A.	Laclede Gas Company
Actual Cost Adjustment Review Staff Recommendation	GR-2008-0136	Grissum, Roberta A.	Missouri Gas Utility, Inc.
Capital Structure, Cost of Capital, Embedded Cost, Return on Equity: Direct Testimony Rebuttal Testimony Surrebuttal Testimony True-up Direct Cross-examined at Hearing	SR-2000-282	McKiddy, Roberta	Missouri-American Water Company
Surveillance Data Reporting	TM-2002-232	McKiddy, Roberta A.	Verizon/CenturyTel
Surveillance Data Reporting	WM-2001-309	McKiddy, Roberta A.	Missouri-American Water Company, et al
Revenue Requirement/Surcharge Rate Design (ISRS Filing) Staff Rec Filed and Approved	WO-2006-0284	Grissum, Roberta A.	Missouri-American Water Company, et al
Revenue Requirement, Rate Design/Surcharge (ISRS Filing) Staff Rec Filed and Approved	WO-2007-0043	Grissum, Roberta	Missouri-American Water Company
Revenue Requirement, Rate Design/Surcharge (ISRS Filing) Staff Rec Filed and Approved	WO-2007-0272	Grissum, Roberta	Missouri-American Water Company

Capital Structure, Cost of Capital, Embedded Cost, Return on Equity: Direct Testimony Rebuttal Testimony Surrebuttal Testimony True-up Direct Cross-Examined at Hearing	WR-2000-281	McKiddy, Roberta	Missouri-American Water Company
Capital Structure, Cost of Capital, Embedded Cost, Return on Equity: Direct Testimony: All Issues Rebuttal Testimony: All Issues Surrebuttal Testimony: Return on Common Equity and Response to Depreciation Testimony of Company Witness Cross-Examined at Hearing	WR-2000-844	McKiddy, Roberta A.	St. Louis County Water Company
Cash Working Capital, Tank Painting Expense, Main Incident Expense, Facility Locates Expense and Advertising Expense: Direct Testimony Surrebuttal Testimony Most Issues Settled at Prehearing Cross-examined at Hearing re: Cash Working Capital	WR-2003-500	McKiddy, Roberta A.	Missouri-American Water Company
Bad Debt Expense, Chemical Expense, Fuel & Power Expense, Postage Expense, Purchased Water Expense, Revenues and Staff Accounting Schedules	WR-2007-0216 and WR-2007-0217	Grissum, Roberta A.	Missouri-American Water Company
Rate Base and Related Issues, Maintenance Expense and Staff Accounting Schedules Staff Recommendation Filed	WR-2010-0345	Grissum, Roberta A.	KMB Utility Corporation

## **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 belong to the Institute of Electrical and Electronics Engineers (IEEE) and the Instrument Society of America (ISA) professional organizations and 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 38 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 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.

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

**Lisa K. Hanneken**

Position

I am currently a Utility Regulatory Auditor IV in the Auditing Department, Utility Services Division. My business address is Wainwright State Office Building, 111 North Seventh Street, Suite 105, St. Louis, Missouri 63101. Since joining the Missouri Public Service Commission's Staff in 2001, I have assisted with and directed audits and examinations of the books and records of utility companies operating within the State of Missouri. I have also conducted numerous audits of small water and sewer companies in conjunction with the Commission's informal rate proceedings. Please refer to the table shown below for a listing of proceedings in which I have participated.

Educational Background

Bachelor's degree in Accounting – Webster University, July 2001  
 MBA/emphasis in Accounting – Maryville University, December 2006

Work History

August 1989 – Rinderer's Union Drug – Pharmacy Technician and bookkeeper  
 June 1997 – Bucklick Creek, Inc. – Head of accounting and office manager  
 2000 – Internal Revenue Service – Intern auditor of small corporations  
 September 2001 – Missouri Public Service Commission – Auditor

Case Summary

COMPANY	CASE NO.	ISSUES
Laclede Gas Company	GR-2002-356	<u>Direct</u> - Cash Working Capital, Rate Case Exp./PSC Assessment, Advertising, Misc. Expense
Missouri American Water Company	WR-2003-0500	<u>Direct</u> – Rate Base and Related Expenses, AFUDC, Dues and Donations, Waste Disposal Expense, Storage Tank Lease Expense, Deferred Maintenance Expense, Transportation Expense, Insurance Other Than Group, Cost of Depreciation Study Expense
Missouri American Water Company	WR-2003-0500	<u>Surrebuttal</u> – AFUDC, Dues and Donations, St. Joseph Waste Disposal Expense, Transportation Expense, Property Taxes

COMPANY	CASE NO.	ISSUES
Fidelity Telephone Company	IR-2004-0272	<u>Direct</u> - Rate Base and Related Expenses; Insurance Other Than Group; Miscellaneous Other Taxes
Central Rivers Wastewater, Inc.	N/A	<u>Rate Review</u> - All issues related to review
Central Jefferson County Utilities	SF-2004-0587	<u>Finance Case</u> - All issues except revenues
TBJ Sewer System, Inc.	SR-2003-0244	<u>Informal Rate Case</u> - All issues
Evergreen Lakes Water Company	QW-2005-0007	<u>Informal Rate Case</u> - All issues
Central Jefferson County Utilities	QS-2006-0003	<u>Small Co Rate Request</u> - Lead Auditor - Rate base, payroll, affl transactions
Atmos Energy Corporation	GR-2006-0387	<u>Direct</u> - Lead Auditor - Corporate Allocations and Expenses, Payroll and Payroll Taxes, PSC Assessment, Taxes Other, Legal Fees
AmerenUE Electric Company	ER-2007-0002 and GR-2007-0003	<u>Direct</u> - Corporate Allocations and Expenses, Payroll and Payroll Taxes, Employee Benefits, Incentive Compensation, Miscellaneous Expenses
Missouri American Water Company	WR-2007-0216	<u>Direct</u> - Lead Auditor, Allocations, Payroll and Payroll Taxes, Employee Benefits, Incentive Compensation
Laclede Gas Company	GO-2008-0067	Abandonment Case - Recommendation Submission
Aqua Missouri	SR-2008-0267 SR-2008-0368 WR-2008-0266 WR-2008-0269	Informal Rate Case - Lead Auditor for part of time, EMS, Rate Base, Payroll, Corporate Allocations, Misc. Expenses



COMPANY	CASE NO.	ISSUES
Laclede Gas Company	GO-2009-0029	Abandonment Case – Recommendation Submission
AmerenUE Gas Company	GT-2009-0038	ISRS filing
Cannon Home Association	SR-2009-0144	<u>Informal Rate Case</u> – Lead Auditor
Peaceful Valley Service Company	SR-2009-0146 WR-2009-0145	<u>Informal Rate Case</u> – Lead Auditor
Atmos Energy Corporation	GO-2009-0046	ISRS filing
AmerenUE Gas Company	GT-2009-0413	ISRS filing
Mill Creek Sewer Company	SR-2005-0116	<u>Informal Rate Case</u> – Quarterly Reviews
Aqua Missouri	SR-2010-0026 SR-2010-0023 WR-2010-0025 WR-2010-0027	Informal Rate Case – Lead Auditor, EMS, Rate Base, Revenue, Corporate Allocations, Income taxes
Aqua Missouri	SC-2010-0150 SC-2010-0152 WC-2010-0151 WC-2010-0153	Compliant Cases
Laclede Gas Company	GR-2010-0171	<u>Direct</u> - Lead Auditor, EMS, Allocations, Uncollectibles, Revenues, Franchise Tax, GRT Tax, Gov. Affairs, Postage Exp., Legal Exp., Gasoline Exp., Cust. Dep, Cust. Advances, Special Deposits, Prepayments, CWC, Rate Case Exp.
Laclede Gas Company	GR-2010-0171	Surrebuttal - Uncollectibles

COMPANY	CASE NO.	ISSUES
Atmos Energy Corporation	GO-2010-0168	ISRS filing
Mill Creek Sewer Company	SO-2010-0237	<u>Receivership</u> – Testified regarding company status
AmerenUE	ER-2010-0028	<u>Direct</u> – Fuel, Maintenance, AMS Allocations, Taum Sauk Failure, SO2 Tracker, Callaway Refueling, Fuel Inventory, Off-System Sales, Capacity Sales, Westinghouse Credits
Laclede Gas Company	GO-2011-0058	ISRS filing
Aqua Missouri	SW-2011-0103	Single Tariff Pricing
Atmos Energy Corporation	GO-2011-0149	ISRS filing
Atmos Energy Corporation	GO-2011-0149	ISRS filing

## SHAWN E. LANGE

### PRESENT POSITION:

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

### 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
ER-2010-0036	Union Electric Company d/b/a AmerenUE	Staff Report	Net System Input

<b>Case Number</b>	<b>Utility</b>	<b>Testimony</b>	<b>Issue</b>
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

## Erin L. Maloney

### Present Position

Missouri Public Service Commission, Jefferson City, MO  
January 2005 – Present  
Utility Engineering Specialist III

### 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-2005-0436	Direct	Reliability
ER-2006-0315	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-2007-0002	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0004	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0291	Staff Report	System Losses and Jurisdictional Demand and Energy Allocation
ER-2008-0093	Staff Report	System Losses and Jurisdictional Demand and Energy Allocation
ER-2008-0318	Staff Report, Rebuttal, Surrebuttal	Fuel and Purchased Power Prices
ER-2009-0090	Staff Report	Purchased Power Prices
ER-2009-0089	Staff Report	Allocation Factor for Fuel & Purchased Power
ER-2010-0036	Staff Report, Rebuttal	Fuel and Purchased Power Prices
ER-2010-0355	Staff Report, Surrebuttal	Purchased Power Prices
ER-2010-0356	Staff Report	Purchased Power Prices

**Education and Work Experience Background for**

**Lena M. Mantle, P.E.**

Energy Department Manager  
Utility Operations 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. 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. I was actively involved in the writing of the Commission's Chapter 22, Electric Resource Planning rules in the early 1990's and am actively involved in updating the rules.

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 Department, 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

Schedule LMM 1 - 2

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 and Integrated Resource Planning
EO-2005-0329	Spontaneous	DSM Programs and Integrated Resource Planning
ER-2005-0436	Direct	Resource Planning
ER-2005-0436	Rebuttal	Low-Income Weatherization and Energy Efficiency Programs
ER-2005-0436	Surrebuttal	Low-Income Weatherization and 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 and 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

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

## **DAVID MURRAY**

### **Educational and Employment Background and Credentials**

I am currently the Acting Utility Regulatory Manager of the Financial Analysis Department 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 (CRRRA) 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.

**CASE PROCEEDING PARTICIPATION**

**DAVID MURRAY**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
1/12/11	ER-2010-0356	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
1/05/11	ER-2010-0355	Kansas City Power & Light Company	Surrebuttal	Rate of Return Capital Structure
12/15/10	ER-2010-0356	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
12/08/10	ER-2010-0355	Kansas City Power & Light Company	Rebuttal	Rate of Return Capital Structure
11/17/10	ER-2010-0356	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
11/10/10	ER-2010-0355	Kansas City Power & Light Company	Cost of Service Report	Rate of Return Capital Structure
05/06/10	WR-2010-0131	Missouri-American Water Company	Surrebuttal	Rate of Return Capital Structure
04/15/10	WR-2010-0131	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
03/09/10	WR-2010-0131	Missouri-American Water Company	Cost of Service Report	Rate of Return Capital Structure
03/05/10	ER-2010-0036	Union Electric Company d/b/a AmerenUE	Surrebuttal	Rate of Return Capital Structure
02/11/10	ER-2010-0036	Union Electric Company d/b/a AmerenUE	Rebuttal	Rate of Return Capital Structure
12/18/09	ER-2010-0036	Union Electric Company d/b/a AmerenUE	Cost of Service Report	Rate of Return Capital Structure
10/14/09	GR-2009-0355	Missouri Gas Energy	Surrebuttal	Rate of Return Capital Structure
09/28/09	GR-2009-0355	Missouri Gas Energy	Rebuttal	Rate of Return Capital Structure
08/21/09	GR-2009-0355	Missouri Gas Energy	Cost of Service Report	Rate of Return Capital Structure
04/09/09	HR-2009-0092	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure

**CASE PROCEEDING PARTICIPATION**

**DAVID MURRAY**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
04/09/09	ER-2009-0090	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
04/07/09	ER-2009-0089	Kansas City Power & Light Company	Surrebuttal	Rate of Return Capital Structure
03/13/09	HR-2009-0092	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
03/13/09	ER-2009-0090	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
03/11/09	ER-2009-0089	Kansas City Power & Light Company	Rebuttal	Rate of Return Capital Structure
02/13/09	HR-2009-0092	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
02/13/09	ER-2009-0090	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
02/11/09	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

**CASE PROCEEDING PARTICIPATION**

**DAVID MURRAY**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
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
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

**CASE PROCEEDING PARTICIPATION**

**DAVID MURRAY**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
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
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

**CASE PROCEEDING PARTICIPATION**

**DAVID MURRAY**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
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
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



## CREENTIALS AND BACKGROUND OF

### STEPHEN M. RACKERS

I attended the University of Missouri in Columbia, Missouri, and received a Bachelor of Science degree in Business Administration, with a major in Accounting, in 1978. I have been employed by the Missouri Public Service Commission (Commission) since June 1, 1978 within the Auditing Department.

I passed the Uniform Certified Public Accountant examination and, I am licensed in the state of Missouri as a CPA. The Uniform CPA examination consisted of four parts: Accounting Practice, Accounting Theory, Auditing and Business Law.

I have been employed by this Commission as a Regulatory Auditor for over 30 years, and have submitted testimony on revenue, expense, and rate base ratemaking matters numerous times before the Commission. I have also been responsible for the supervision of other Commission employees in rate cases and other regulatory proceedings many times. I also participate in proceedings that involve the enforcement, interpretation and writing of the Commission's rules. I have received continuous training at in-house and outside seminars on technical ratemaking matters since I began my employment at the Commission. My responsibilities 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 1997 to current, is attached as Schedule SMR 1.

Regulatory Case Proceeding Participation

**Stephen M. Rackers**

<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
Revenue Requirement Cost Of service Report, Debt Facility Fees, Energy Efficiency, Equity Issuance Cost, Income Taxes	GR-2010-0363	Direct	Union Electric Company d/b/a AmerenUE
Revenue Requirement Cost Of service Report Overview	GR-2010-0192	Direct	Atmos Energy, Inc.
Revenue Requirement Cost Of service Report, Vegetation Management, Infrastructure Inspections, Storm Cost, Training	ER-2010-0036	Direct, Surrebuttal	Union Electric Company d/b/a AmerenUE
Interim Rates	ER-2010-0036	Direct, Rebuttal, Surrebuttal,	Union Electric Company d/b/a AmerenUE
Revenue Requirement Cost Of service Report, Taum Sauk Capacity Sales, Nuclear Plant Licensing	ER-2008-0318	Direct, Surrebuttal	Union Electric Company d/b/a AmerenUE
True-Up, Income Taxes, MGP Sites, Other Rates Base Items, Revenue Requirement and OPEB	GR-2007-0387	Direct, Rebuttal	ATMOS Energy Corporation
True-up, Security AAO, Joplin Surcharge	WR-2007-0216	Direct, Rebuttal, Supplemental True-up Direct	Missouri- American Water Company
Income Taxes, Accumulated Deferred Income Taxes in Rate Base, Taum Sauk Generating Plant, Pinckneyville and Kinmundy Generating Plants, Accumulated Income Deferred Income Tax Balance, Income Tax Expense	ER-2007-0002	Direct, Rebuttal, Surrebuttal	Union Electric Company d/b/a AmerenUE
Revenue-Requirement,	GR-2006-0387	Direct, Rebuttal	ATMOS Energy

Regulatory Case Proceeding Participation

**Stephen M. Rackers**

<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
True-up, Income Taxes, MGP Sites, Other Rate Base Items, OPEBs			Corporation
Affidavit in Support of the Stipulation and Agreement on various issues.	GR-2005-0284	Stipulation and Agreement	Laclede Gas Company
ISRS Income Taxes	GO-2004-0443	Direct	Laclede Gas Company
St. Joseph Treatment Plant, AAOs, Depreciation, Transaction Costs, Old St. Joseph Treatment Plant, Security Accounting Authority Order, Acquisition Adjustments	WC-2004-0168	Direct, Surrebuttal	Missouri-American Water Company
Security AAO, Recovery Of Undepreciated Plant Balances and Acquisition Adjustments	WR-2003-0500	Direct, Surrebuttal	Missouri-American Water Company
Transaction Costs, Depreciation, AAO's, Acquisition Adjustment, Security Accounting Authority Order, Old St. Joseph Treatment Plant	WR-2003-0500	Direct, Surrebuttal	Missouri-American Water Company
Financial Aspects	GT-2003-0117	Direct	Laclede Gas Company
Copper Surveys, Net Salvage Expense, Environmental Cost, Test Year & True-Up, Accounting Authority Orders, Laclede Pipeline, Safety and Copper Service Replacement Program	GR-2002-356	Direct, Rebuttal, Surrebuttal	Laclede Gas Company
Purchase Power	ER-2002-217	Direct	Citizens Electric Corporation
Income Taxes, Pension Liability	EC-2002-1025	Direct	Union Electric Company d/b/a

Regulatory Case Proceeding Participation

**Stephen M. Rackers**

<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
			AmerenUE
Pension Liability, Income Tax Expense, Deferred Income Taxes, Income Tax Expense, Deferred Income Taxes – Rate Base Offset, Pension Liability, Income Taxes, Territorial Agreements	EC-2002-1	Direct, Surrebuttal	Union Electric Company d/b/a AmerenUE
Incentive Compensation, Post-Retirement Benefits Other than Pensions, Prepaid Pension Assets, Pensions	GR-2001-629	Direct	Laclede Gas Company
Application Recommendation	GM-2001-342	Rebuttal	Laclede Gas Company
Merger Recommendation, Cost Allocation Manual	WM-2001-309	Rebuttal, Surrebuttal	Missouri-American Water Company, et al
Merger Cost and Savings, Infrastructure Replacement Deferrals, Income Taxes, Net Salvage Expense, Revenue Requirement, Merger Costs and Savings, Accounting Authority Orders (AAO's), Infrastructure Replacement, Depreciation	WR-2000-844	Direct, Rebuttal, Surrebuttal	St. Louis County Water Company
Pension Liability, AFUDC, Deferred OPEB Asset, Pension Expense – FAS 87, New St. Joseph Treatment Plant Phase-In, OPEBS – FAS 106, Phase-In, Accounting Authority Order, Phase-In	SR-2000-282	Direct, Rebuttal, Surrebuttal	Missouri-American Water Company
Staff's Explanation and Rationale for Supporting the Stipulation Agreement	WR-2000-281	Direct in Support of Stipulation Agreement	Missouri-American Water Company
Pension Expense-FAS 87,	WR-2000-281	Direct, Rebuttal,	Missouri-

Regulatory Case Proceeding Participation

**Stephen M. Rackers**

<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
Pension Liability, AFUDC, Deferred OPEB Asset, New St. Joseph Treatment Plant Phase-In, OPEBS-FAS 106, Accounting Authority Order, Phase-In, St. Joseph Treatment Plant		Surrebuttal	American Water Company
Staff's Explanation and Rationale for Supporting the Stipulation Agreement	SR-2000-282	Direct in Support of Stipulation Agreement	Missouri-American Water Company
Territorial Agreements	EO-99-599	Rebuttal	Union Electric Company / Ozark Border Electric Cooperative
Safety Deferral, FAS 87, FAS 88, FAS 106, Prepaid Pension Asset, Environmental Cost, Computer Cost, Supplemental Pension, Accounting Authority Orders	GR-99-315	Direct, Rebuttal, Surrebuttal	Laclede Gas Company
Main Replacement Program, Order-Infrastructure, Accounting Authority, Main Replacement Programs	WO-98-223	Direct	St. Louis County Water Company
Lease Classification & Terms	WA-97-46	Rebuttal	Missouri-American Water Company
Amortization of Depreciation Reserve Deficiency, Appointment Meter Reading, Main Incident Expense, Income Tax, Infrastructure Replacement Deferral, Property Tax	WR-97-382	Direct	St. Louis County Water Company
Lease Classification & Terms	WF-97-241	Rebuttal	Missouri-American Water

Regulatory Case Proceeding Participation

**Stephen M. Rackers**

<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
			Company
Income Tax, Territorial Agreement, Overview, Income Taxes, Alternative Regulation Plan and Agreements, Pension Liability	EM-96-149	Direct, Surrebuttal	Union Electric Company
Overview, Income Tax, Territorial Agreements, Alternative Regulation Plan and Agreement	EO-96-14	Direct, Surrebuttal	Union Electric Company

Regulatory Case Proceeding Participation

**Stephen M. Rackers**

<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
			AmerenUE
Pension Liability, Income Tax Expense, Deferred Income Taxes, Income Tax Expense, Deferred Income Taxes – Rate Base Offset, Pension Liability, Income Taxes, Territorial Agreements	EC-2002-1	Direct, Surrebuttal	Union Electric Company d/b/a AmerenUE
Incentive Compensation, Post-Retirement Benefits Other than Pensions, Prepaid Pension Assets, Pensions	GR-2001-629	Direct	Laclede Gas Company
Application Recommendation	GM-2001-342	Rebuttal	Laclede Gas Company
Merger Recommendation, Cost Allocation Manual	WM-2001-309	Rebuttal, Surrebuttal	Missouri-American Water Company, et al
Merger Cost and Savings, Infrastructure Replacement Deferrals, Income Taxes, Net Salvage Expense, Revenue Requirement, Merger Costs and Savings, Accounting Authority Orders (AAO's), Infrastructure Replacement, Depreciation	WR-2000-844	Direct, Rebuttal, Surrebuttal	St. Louis County Water Company
Pension Liability, AFUDC, Deferred OPEB Asset, Pension Expense – FAS 87, New St. Joseph Treatment Plant Phase-In, OPEBS – FAS 106, Phase-In, Accounting Authority Order, Phase-In	SR-2000-282	Direct, Rebuttal, Surrebuttal	Missouri-American Water Company
Staff's Explanation and Rationale for Supporting the Stipulation Agreement	WR-2000-281	Direct in Support of Stipulation Agreement	Missouri-American Water Company
Pension Expense-FAS 87,	WR-2000-281	Direct, Rebuttal,	Missouri-

Regulatory Case Proceeding Participation

**Stephen M. Rackers**

<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
Pension Liability, AFUDC, Deferred OPEB Asset, New St. Joseph Treatment Plant Phase-In, OPEBS-FAS 106, Accounting Authority Order, Phase-In, St. Joseph Treatment Plant		Surrebuttal	American Water Company
Staff's Explanation and Rationale for Supporting the Stipulation Agreement	SR-2000-282	Direct in Support of Stipulation Agreement	Missouri-American Water Company
Territorial Agreements	EO-99-599	Rebuttal	Union Electric Company / Ozark Border Electric Cooperative
Safety Deferral, FAS 87, FAS 88, FAS 106, Prepaid Pension Asset, Environmental Cost, Computer Cost, Supplemental Pension, Accounting Authority Orders	GR-99-315	Direct, Rebuttal, Surrebuttal	Laclede Gas Company
Main Replacement Program, Order-Infrastructure, Accounting Authority, Main Replacement Programs	WO-98-223	Direct	St. Louis County Water Company
Lease Classification & Terms	WA-97-46	Rebuttal	Missouri-American Water Company
Amortization of Depreciation Reserve Deficiency, Appointment Meter Reading, Main Incident Expense, Income Tax, Infrastructure Replacement Deferral, Property Tax	WR-97-382	Direct	St. Louis County Water Company
Lease Classification & Terms	WF-97-241	Rebuttal	Missouri-American Water



Regulatory Case Proceeding Participation

**Stephen M. Rackers**

<b>Issue</b>	<b>Case Number</b>	<b>Exhibit</b>	<b>Case Name</b>
			Company
Income Tax, Territorial Agreement, Overview, Income Taxes, Alternative Regulation Plan and Agreements, Pension Liability	EM-96-149	Direct, Surrebuttal	Union Electric Company
Overview, Income Tax, Territorial Agreements, Alternative Regulation Plan and Agreement	EO-96-14	Direct, Surrebuttal	Union Electric Company

## **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 and am a registered professional engineer. 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 companies. 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 and gas resource plan filings. 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

**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

### Educational and Employment Background and Credentials

- 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, Energy Department  
Utility Engineering Specialist III, Engineering Analysis, Energy Department

### 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
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	Fuel Adjustment Clause
ER-2008-0093	Empire District Electric	Surrebuttal	Plant in Service
ER-2008-0318	AmerenUE	Rebuttal	Fuel Adjustment Clause
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	Fuel Adjustment Clause
ER-2010-0355	Kansas City Power & Light	Rebuttal	Renewable Energy Standard
ER-2010-0356	KCP&L Greater Missouri Operations Company	Rebuttal	Renewable Energy Standard
ER-2010-0355	Kansas City Power & Light	Surrebuttal	Renewable Energy Standard
ER-2010-0356	KCP&L Greater Missouri Operations Company	Surrebuttal	Renewable Energy Standard

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

---

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

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

---

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

<sup>2</sup>Staff 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 <sup>2</sup>
Union Electric Company (d/b/a AmerenUE)	ER-2008-0318
Missouri Gas Energy	GR-2009-0355 <sup>1</sup>
The Empire District Gas Company	GR-2009-0434
The Empire District Electric Company	ER-2010-0130
Laclede Gas Company	GR-2010-0171 <sup>2</sup>
Atmos Energy Corporation	GR-2010-0192
Kansas City Power & Light	ER-2010-0355 <sup>2</sup>
Kansas City Power & Light (Surrebuttal)	ER-2010-0355
KCP&L - Greater Missouri Operations	ER-2010-0356 <sup>2</sup>
KCP&L - Greater Missouri Operations (Surrebuttal)	ER-2010-0356

---

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

<sup>2</sup>Staff Report or Review



## CURT WELLS

### **Present Position:**

I am a Regulatory Economist in the Economic Analysis Section, Energy Department, Operations Division 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 True-up Direct	Empire District Electric	Revenue, Rate Design
HR-2008-0300 Direct(Report)	Trigen-Kansas City Energy Corp.	Rate Design
ER-2008-0318	Union Electric d/b/a AmerenUE	Revenue

Schedule CW 1 - 2

# CURT WELLS

## TESTIMONY/REPORTS FILED BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION

<u>Case/File Number</u>	<u>Company</u>	<u>Issue</u>
Direct(Report)		
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]

## **Credentials and Background of**

### **Seoung Joun Won**

I am currently employed as a Regulatory Economist I in the Economic Analysis Section, Energy Department, Utility Operation Division 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**

ER-2010-0355, Kansas City Power & Light Co.

ER-2010-0356, KCPL Greater Missouri Operations Co.

GR-2010-0363, Ameren Missouri Gas Co.