

*Exhibit No.:*  
*Issue:* Overview and Policy  
*Witness:* Cary G. Featherstone  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Surrebuttal Testimony  
Rebuttal of Supplemental Direct  
*Case No.:* SR-2014-0247  
*Date Testimony Prepared:* December 15, 2014

**MISSOURI PUBLIC SERVICE COMMISSION**

**REGULATORY REVIEW DIVISION**

**UTILITY SERVICES - AUDITING**

**SURREBUTTAL TESTIMONY /  
REBUTTAL OF SUPPLEMENTAL DIRECT**

**OF**

**CARY G FEATHERSTONE**

**CENTRAL RIVERS WASTEWATER UTILITY, INC.**

**CASE NO. SR-2014-0247**

*Jefferson City, Missouri  
December 2014*

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**TABLE OF CONTENTS OF**  
**SURREBUTTAL TESTIMONY /**  
**REBUTTAL OF SUPPLEMENTAL DIRECT**  
**OF**  
**CARY G. FEATHERSTONE**  
**CENTRAL RIVERS WASTEWATER UTILITY, INC.**  
**CASE NO. SR-2014-0247**

CREDENTIALS ..... 1

INTRODUCTION .....5

EXECUTIVE SUMMARY .....5

PARTIAL AGREEMENT BETWEEN CENTRAL RIVERS AND STAFF.....5

1                                   **SURREBUTTAL TESTIMONY /**  
2                                   **REBUTTAL OF SUPPLEMENTAL DIRECT**  
3                                   **OF**  
4                                   **CARY G. FEATHERSTONE**  
5                                   **CENTRAL RIVERS WASTEWATER UTILITY, INC.**  
6                                   **CASE NO. SR-2014-0247**

7           Q.     Please state your name and business address.

8           A.     Cary G. Featherstone, Fletcher Daniels State Office Building, 615 East 13<sup>th</sup>  
9 Street, Kansas City, Missouri.

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

11          A.     I am a Regulatory Auditor with the Missouri Public Service Commission (the  
12 “Commission”).

13                   **CREDENTIALS**

14          Q.     Please describe your educational background.

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

18          Q.     What job duties have you had with the Commission?

19          A.     I have assisted, conducted, and supervised audits and examinations of the  
20 books and records of public utility companies operating within the state of Missouri. I have  
21 participated in examinations of electric, industrial steam, natural gas, water, sewer and  
22 telecommunication companies. I have been involved in cases concerning proposed rate

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

3 Q. Have you previously testified before this Commission?

4 A. Yes. Schedule CGF-1 attached to this testimony contains a list of rate cases in  
5 which I have submitted testimony. In addition, I also identify in Schedule CGF-1 other cases  
6 where I directly supervised and assisted Commission Staff ("Staff") in audits of public  
7 utilities, but where I did not testify.

8 Q. With reference to Case No. SR-2014-0247, have you examined and studied the  
9 books and records of Central Rivers Wastewater Utility, Inc. ("Central Rivers" or  
10 "Company") regarding its sewer operations?

11 A. Yes, with the assistance of other members of the Commission Staff.

12 Q. What knowledge, skill, experience, training and education do you have that is  
13 relevant to Central Rivers' general rate increase tariff filing that is the subject of Case No.  
14 SR-2014-0247?

15 A. I have acquired knowledge of the ratemaking and regulatory process through  
16 my employment with the Commission. I have participated in numerous rate cases, complaint  
17 cases, merger cases and certificate cases, and filed testimony on a variety of topics. I have  
18 also acquired knowledge of these topics through review of Staff work papers from prior rate  
19 cases filed before this Commission.

20 I have also participated in numerous electric, natural gas, telephone, and water and  
21 sewer rate cases. I have previously examined generation and generation-related topics;  
22 conducted and participated in several construction audits involving plant and construction  
23 records, specifically the costs of construction projects relating to power plants. I have also

1 been involved in the fuel and fuel-related areas for power plant production, purchased power  
2 and off-system sales on numerous occasions.

3 In particular, I have been involved in several water and sewer rate cases involving  
4 numerous utilities regulated by this Commission.

5 For this rate case, I reviewed the testimony filed by the Company and the Office of the  
6 Public Counsel (“Public Counsel” or “OPC”), work papers and various responses to data  
7 requests. I have been involved with Staff’s audit providing Commission supervision to the  
8 auditors assigned to the case. I have been assigned as a co-project coordinator overseeing the  
9 progress of the case and providing oversight to how the rate case was developed. I have had  
10 numerous discussions regarding all aspects of the case with various Staff members, Company  
11 personnel and members of the Public Counsel.

12 Q. As case coordinator, what is your responsibility on this case?

13 A. I am one of two coordinators assigned to identify the work scope for this case,  
14 make Staff assignments, and supervise and oversee all work product development. I am the  
15 project coordinator for this case representing the Commission’s Audit, Depreciation and  
16 Engineering Department, commonly known as the Utility Services Department. I specifically  
17 supervised all areas of the audit work assigned to and the responsibility of the Auditing Unit.  
18 I worked closely with other Staff experts assigned to this rate case. I worked with the  
19 depreciation and rate-of-return experts as well as the Utility Operations experts assigned to  
20 the Central Rivers rate case.

21 My responsibilities include interfacing with the various Staff members assigned to the  
22 Central Rivers rate case project and to interact with Staff Counsel on presenting the rate case

1 recommendations to the Commission. I, along with other Staff members, developed the  
2 overall recommendation made regarding Central Rivers.

3 I have overall responsibility to ensure any revenue requirement calculation using the  
4 Staff's computer model is timely completed. This involves all aspects of the elements making  
5 up the revenue requirement recommendation. To this end, I, along with those under my direct  
6 supervision, either developed directly, or was provided with, the information used to support  
7 the Staff's revenue requirement recommendations for Central Rivers.

8 Q. What is the purpose of your surrebuttal/rebuttal testimony?

9 A. I am providing an overview of the case and how Staff conducts audits of small  
10 water and sewer companies under the jurisdiction of the Commission. I am responding to  
11 certain aspects of the testimony of Company witnesses Mark E. Geisinger and Dale W.  
12 Johansen, who filed supplemental direct and rebuttal testimony in this case on December 15,  
13 2014—collectively referred to as “rebuttal and supplemental testimony.”

14 Q. Are other Staff members filing testimony in the Central Rivers rate case?

15 A. Yes. Staff witnesses James A. Merciel, of the Water and Sewer Unit, and  
16 Matthew R. Young, of the Auditing Unit, are filing surrebuttal testimony in this case. They  
17 both addressed in direct testimony filed on November 14, 2014, the problems of obtaining  
18 actual cost information from Central Rivers during the course of reviewing the proposed  
19 rate increase.

20 In addition to those Staff witnesses mentioned above, Staff witness James A. Busch,  
21 the Commission's Regulatory Manager of the Water and Sewer Unit, is also filing surrebuttal  
22 testimony to explain the small water and sewer rate case process and how agreements and  
23 partial disposition agreements are reached for rate increase cases.

1 **INTRODUCTION**

2 Q. When did Central Rivers file its rate increase request?

3 A. The Company filed for a rate increase on March 11, 2014, in an amount in  
4 excess of \$91,000, or approximately a 100-percent increase. Central Rivers operates 7  
5 separate sewer systems and currently provides sewer service to a total of 241 customers.

6 Central Rivers has no employees, choosing instead to operate its seven sewer systems  
7 through a contract agreement with an affiliate, Construction Services & Management, LLC  
8 (the "Construction Company"). Both of these companies -- the regulated Central Rivers and  
9 the unregulated Construction Company -- are owned by the same individual, Mr. Mark E.  
10 Geisinger. The Construction Company provides all operating services to Central Rivers  
11 through a contract (see affiliate contract attached to Staff witness Young's direct, Schedule  
12 MRY-2). All employees necessary to perform operational and construction activities for the  
13 regulated Central Rivers are employees of the Construction Company and provide these  
14 services through the service contract.

15 **EXECUTIVE SUMMARY**

16 Q. Please summarize your surrebuttal testimony in this proceeding.

17 A. This surrebuttal testimony, along with the surrebuttal testimony of Staff  
18 witness Busch, identifies the reasons that Staff no longer supports the Partial Agreement filed  
19 with the Commission on October 7, 2014.

20 **PARTIAL AGREEMENT BETWEEN CENTRAL RIVERS AND STAFF**

21 Q. At page 4 of Mr. Johansen's rebuttal and supplement testimony, he indicates  
22 that Staff no longer supported the partial agreement between the Company and Staff and that

1 he was “shocked” by what he termed Staff’s “change in position.” What is your reaction to  
2 Mr. Johansen’s characterization of Staff changing its position?

3 A. Staff was equally “shocked” to find itself in the position where it believed it to  
4 be necessary to back away from the COMPANY/STAFF PARTIAL AGREEMENT  
5 REGARDING DISPOSITION OF SMALL SEWER COMPANY REVENUE INCREASE  
6 REQUEST (the “Partial Agreement”) between Central Rivers and Staff. While Staff  
7 calculated a rate increase in excess of \$34,000, roughly a 31-percent increase, using various  
8 assumptions, it continued to struggle to obtain adequate and sufficient information to make a  
9 more precise recommendation to the Commission following the partial agreement. Staff  
10 witnesses Merciel and Young both address in direct testimony filed on November 14, 2014,  
11 the problems of obtaining actual cost information from Central Rivers during the course of  
12 reviewing the proposed rate increase. Further, Staff witnesses Merciel and Young are  
13 providing surrebuttal in this case where they address the issues concerning the lack of  
14 supporting documentation for the requested rate increase. In his testimony, Mr. Young  
15 provides specific examples where he had to make assumptions regarding the cost structure of  
16 Central Rivers to estimate a revenue increase. He also identifies instances where the request  
17 for actual information was made but none was provided by the Company. It is significant  
18 that, throughout this case, Company representatives assured Staff that the necessary cost  
19 information would be forthcoming

20 Q. How does Staff typically process applications for rate increase requests?

21 A. Staff performs an audit of the applicant’s books and records to determine what  
22 is referred to as the “cost of service” of the utility company. This audit is a detailed review of  
23 the utility’s operations, in terms of the on-going costs and capital costs necessary to provide



1 safe and adequate service to customers; in this particular case, sewer service to Central  
2 Rivers' customers.

3 Staff requires actual costs to support the many annualization and normalization  
4 adjustments it makes to the Company's test year results. Staff will calculate the levels of  
5 revenues, expenses and rate base investment including any related depreciation, as well as  
6 taxes if applicable, to identify any revenue shortfall (rate increase) or revenue excess (rate  
7 decrease). The difference between what revenues the Company is collecting in existing rates  
8 is compared to the "new" cost structure to provide service to an existing level of customers to  
9 calculate the level of rate increase or decrease based on a rate base amount using a determined  
10 rate of return.

11 Q. How does Staff obtain the actual information it needs to determine the cost of  
12 service of a company like Central Rivers?

13 A. Staff uses a variety of techniques to acquire this cost information to determine  
14 the final cost of service of the company, known as the revenue requirement. Staff uses a  
15 document known as a data request, or a request to the company for information of its  
16 operations; communicates through email asking for information and clarification of data  
17 request responses; interviews key company personnel including management and ownership,  
18 usually in person and in conference calls; tours company facilities and makes on-site visits;  
19 makes numerous analyses used to compare costs; does outside research to support audit  
20 findings, in particular research of payroll costs using the Missouri Economic Research and  
21 Information Center (the "MERIC") analysis; and performs comprehensive revenue  
22 requirement calculations using the various cost information inputs to the EMS run. This  
23 information is communicated to the Company and Public Counsel.

1 Staff witness Young provides a good overview of how Staff conducts its review for a  
2 rate increase request at page 3 of his direct testimony.

3 Q. Did Staff earlier calculate a rate increase for Central Rivers?

4 A. Yes. Staff filed its revenue requirement using its Exhibit Modeling System  
5 (the "EMS") with its direct testimony on November 14, 2014. Despite having inadequate  
6 actual cost information requiring the use of many assumptions and estimates, a rate increase  
7 of over \$34,000 was determined.

8 Q. Did Staff previously notify the Commission and the parties that it was  
9 receiving inadequate cost information from Central Rivers?

10 A. Yes. In the Resolution of the Company's Rate Increase Request section of the  
11 Partial Agreement, Staff stated the following with regard to the problems with receiving  
12 inadequate information from the Company:

13 (2) The Auditing Unit was unable to conduct a full and  
14 complete audit of the Company's books and records because the  
15 Company's owner did not provide the necessary costing  
16 information from an affiliate company with common  
17 ownership. This information relates to amounts charged the  
18 utility operations for the installation and maintenance of  
19 equipment installed at the customers' property. Even though  
20 Staff was unable to review information critical to the cost of  
21 service, Staff was able to develop a revenue requirement based  
22 on information pieced together for the 12-month period ended  
23 December 31, 2013, updated to March 31, 2014, as the basis for  
24 the revenue requirement determined above. The audit findings  
25 can be found in Attachment B, incorporated by reference herein  
26 [page 2 of 8 Central Rivers- SR-2014-0247 Partial Agreement-  
27 October 7, 2014]

28 Q. Was there a provision in the Partial Agreement that would allow for changes to  
29 the revenue requirement agreed to by Central Rivers and Staff?

1           A.     Yes. At page 6 of the Partial Agreement, item 20 contains a provision that  
2 provides for changes to the then-recommended rate increase waiting for additional  
3 information:

4                     (20) The revenue requirement increase set out in paragraph  
5                     (1) above, is subject to change based upon updated information  
6                     being provided to the Staff by the Company with respect to rate  
7                     case expense, plant in service, contributions in aid of  
8                     construction and depreciation expense.

9 Based on assurances from the Company, Staff continued to expect cost information to be  
10 forthcoming from Central Rivers regarding areas in the cost of service that may well change  
11 the rate request recommendation. In an attempt to work with the Company to process this  
12 case, Staff agreed to the Partial Agreement based on the ability to further review detailed cost  
13 information expected to be received after the date of the agreement. That additional  
14 information was never received.

15           Q.     Did Staff initially support a rate increase for Central Rivers?

16           A.     Yes, initially we did. Staff entered into the Partial Agreement which, among  
17 other items, identified a \$34,461 rate increase for the Company.

18           Q.     When was the Partial Agreement filed?

19           A.     The Partial Agreement was filed with the Commission on October 7, 2014. It  
20 was signed by the Company and Staff. Public Counsel did not support this agreement.

21           Q.     Does Staff support a rate increase for Central Rivers in this case?

22           A.     No, not at this time. Despite having agreed to the terms of the October 7,  
23 2014, Partial Agreement, shortly before filing its direct testimony on November 14, 2014,  
24 Staff determined it no longer could support the agreed-to rate increase.

1 Q. Why does Staff not support Central Rivers receiving a rate increase in  
2 this Case?

3 A. Central Rivers' owner, Mr. Mark E. Geisinger, has not been able, or has been  
4 unwilling, to provide the necessary information that forms the basis for the underlying costs  
5 support for rate determination. Because of its unusual operating model, the regulated  
6 Company does not possess the necessary information to support its rate increase request. Its  
7 affiliate, the Construction Company, is not regulated and evidently refused to provide the  
8 information requested by Staff to the Company for the audit. As a result, Staff never received  
9 the documentation that would allow a detailed calculation of Central Rivers' cost of service.  
10 Mr. Geisinger owns both companies outright and could supply the necessary information if he  
11 chooses to do so. Because Central Rivers took the position that it did not possess the actual  
12 cost information, it was unable to provide support for its rate increase request.

13 Q. Did the fact that Central Rivers refused to supply the actual cost information  
14 from the affiliated Construction Company cause delay in the initial recommendation?

15 A. Yes. Before any initial recommendation from the Staff could be developed  
16 concerning the rate increase request and the tariff request to increase the connection fees for  
17 the installation of the wastewater collection systems, two extensions to the normal  
18 schedule were obtained under the small rate case procedures.<sup>1</sup> These delays were the direct  
19 result of the Company's lack of cooperation in providing supporting documentation of  
20 actual cost which impacted the ability of Staff completing its initial recommendation for the  
21 cost of service.

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<sup>1</sup> Motion for Extension of Time dated August 6, 2014 (EFIS 5) and Motion for Extension of Time dated September 4, 2014 (EFIS 7).

1           Q.     Is it unusual for Staff to change its position respecting an agreement it reaches  
2 with parties to rate cases?

3           A.     Yes, I would say it is highly unusual. And it is not a good situation for Staff to  
4 be in nor is it good policy. Whether or not it is unprecedented, as Mr. Johansen suggests in  
5 his rebuttal (page 4), I am unaware of any situation where an agreement is reached for a rate  
6 increase and one of the parties will no longer abide by this agreement. But the circumstances  
7 surrounding this case, giving rise to Staff's belief that it no longer could support the partial  
8 agreement with Central Rivers, are equally unusual. Staff has not experienced a rate increase  
9 application where the Company was so unwilling to support its request with cost information  
10 as it experienced in this case. Staff, through a variety of communications with Central Rivers,  
11 attempted to obtain actual cost information relating to the cost of service -- data requests  
12 were submitted, emails sent, conference calls with the Company held, meetings with the  
13 owner of the utility and its affiliate, Construction Company took place, discussions with  
14 parties occurred—all activities typical of the small rate case procedure and all activities Staff  
15 employs to develop a rate recommendation for the requested increase. Yet, despite repeated  
16 attempts to access critical information of actual costs incurred to provide sewer service to the  
17 Central Rivers customers, those attempts failed.

18          Q.     Did Central Rivers provide no information to Staff during the course of the  
19 audit of the rate increase request?

20          A.     No. The Company provided cost information that could be characterized as  
21 after-the-fact bid estimates solicited from contractors specially chosen by the owner of  
22 Central Rivers and its affiliate, the Construction Company. In an attempt to justify the costs  
23 charged Central Rivers customers for the installation of sewer collection system installed on

1 the customers' premises and the related tariff request for cost increase for the installation of  
2 wastewater collection systems exclusively installed by the Construction Company through a  
3 contract agreement representing Central Rivers, the owner of Central Rivers and the affiliate  
4 Construction Company, requested bids for the installation of this sewer equipment. Staff  
5 witnesses Merciel and Young address in their surrebuttal testimony the issues Staff has with  
6 this bid process.

7 Other information provided by Central Rivers to "justify" and "support" costs to  
8 provide sewer service to its customers are numerous invoices to Central Rivers from the  
9 Construction Company. These invoices are from the owner of the Construction Company for  
10 costs incurred by that entity under contract to provide all activities needed to provide service  
11 to Central Rivers' customers. Of course, these invoices are given to the owner of Central  
12 Rivers, which is the same individual who owns the Construction Company, Mr. Geisinger.

13 Q. Are the invoices for the services performed by the Construction Company for  
14 Central Rivers detailed sufficiently to support actual cost of service amounts?

15 A. No. As addressed in the surrebuttal testimonies of Staff witnesses Merciel and  
16 Young, the Construction Company's invoices provided to Central Rivers for operational and  
17 construction functions as well as administrative and management work activities are not  
18 detailed sufficiently to determine actual labor and material costs. The Construction Company  
19 invoices given to Central Rivers to support work for the provision of utility service are not  
20 detailed to identify actual labor hours nor do they provide actual labor costs paid to employees  
21 of the Construction Company for performing the various services needed by Central Rivers to  
22 operate its regulated sewer system.

1 Q. Was Staff able to develop the cost of service using actual costs to provide  
2 sewer service by Central Rivers?

3 A. No. Because of the lack of sufficient detail that justified actual costs, Staff  
4 could not calculate what Central Rivers cost of service was to determine a rate increase. As  
5 described in Staff witness Young's direct and surrebuttal testimony, he made an attempt to  
6 estimate these costs.

7 Q. Mr. Johansen indicates at page 10, lines 6 through 14 of his supplemental  
8 direct and rebuttal testimony that he does not agree with the fact the "...contractual  
9 relationship between the 'affiliated' Construction Company and the utility company allows  
10 the Construction Company 'to make all decisions and control all aspects of the regulated  
11 sewer operations' and that 'all decision making authority related to utility matters resides not  
12 in Central Rivers, but with the Construction Company.' Please respond.

13 A. Central Rivers has no employees who could independently represent the  
14 interests of the regulated sewer Company's operations in any way. The owner of Central  
15 Rivers is the same as the owner of the non-regulated Construction Company and therefore  
16 would do nothing different other than what is in the best interest of the Construction  
17 Company. Because of the common ownership structure of both of these entities—one  
18 regulated and one not—it is impossible for Central Rivers to act independently from its  
19 affiliate, the Construction Company.

20 The contract between the two companies-- the regulated Central Rivers and the non-  
21 regulated Construction Company-- was negotiated between the one lone owner of both  
22 entities. This was not an "arms-length" transaction. The contract between Central Rivers and

1 the Construction Company, since it is an agreement of the owner of the two entities with  
2 himself, the contract is therefore, meaningless for regulatory purposes.

3 Q. At page 10, lines 15 through 20, Mr. Johansen states he does not agree with  
4 the "...assertion that 'the vast amount of the expenses incurred by Central Rivers is under  
5 direct control of the Construction Company.' Please comment.

6 A. Staff determined that in excess of 80% of the costs incurred by Central Rivers  
7 to provide sewer service to its customers were for services performed and charged by its  
8 affiliate, the Construction Company; thus, the reference to the "vast amount of expenses  
9 incurred by Central Rivers."

10 Central Rivers has no choice who performs the operating, maintenance and  
11 construction services necessary to provide sewer services to its customers because the sole  
12 provider of those services is through the affiliated contract with the Construction Company—  
13 a contract that was not negotiated as an arms-length transaction. All those services are  
14 provided through a contract agreement negotiated by the sole owner of Central Rivers,  
15 Mr. Geisinger, and the sole owner of the Construction Company, also, Mr. Geisinger. There  
16 is no independent entity that can challenge costs charged through invoices, challenge services  
17 provided or even the necessity of those services. Certainly, no entity can challenge the labor  
18 rate costs, time spent on activities or any aspect of personnel providing such services. The  
19 very terms of the affiliate contract and the services the Construction Company provides  
20 through this contract in no way protects the regulated Central Rivers or its customers. Central  
21 Rivers is under the complete control of the owner of the Construction Company because the  
22 owner of the regulated utility company, Central Rivers, is the same person.



1 Q. Mr. Johansen addresses the bids provided by the Construction Company to  
2 support the charges made by it to Central Rivers at page 12 of his rebuttal testimony. Do you  
3 believe these bids should be relied on?

4 A. No. The bids given to Staff is an attempt by the Construction Company to  
5 support the costs charged Central Rivers under the terms of the non-arm-length affiliate  
6 contract. Staff witnesses Merciel and Young provide testimony that these bids cannot be  
7 relied upon for regulatory purposes. However, the better approach for the Construction  
8 Company would have been to supply the actual cost information incurred to provide the  
9 services to Central Rivers so it can provide sewer service to its utility customers.

10 Oddly, the Construction Company makes an effort to solicit bids from outside  
11 contractors in an attempt to support its costs charged the regulated Central Rivers supplying  
12 this bid information to Staff, yet refuses to provide actual costs to provide services to the  
13 utility it purports to represent. Providing the actual costs to prove up the cost of service  
14 would have been by far a better course for the owner of Central Rivers to follow.

15 Q. Why did Staff initially support a revenue increase and then make the  
16 subsequent decision to no longer support a revenue increase for Central Rivers?

17 A. There were several reasons resulting in this decision:

- 18 • The importance Staff places on working with small water and sewer  
19 utilities in what can be a very complicated, complex and, at times an  
20 intimidating regulatory process;
- 21 • Staff made its best efforts, in good faith, to attempt to work with the  
22 Company in order to achieve a satisfactory result;
- 23 • A desire to provide the Company some level of the “benefit of the doubt”  
24 that eventually Central Rivers would actually provide the necessary  
25 material critically needed to make final determination of the cost of  
26 service;

- Expectation that ultimately the requested information would eventually be provided—see item 20 found at page 6 of the Partial Agreement and noted above;
- Assurances from the Company that Staff would get the needed material for the cost of service calculation;
- The timing of getting critical support for the requested increase had run its course—time had run out waiting for Central Rivers to supply the necessary documentation to support its case;
- Public Counsel indicated it would not agree to a revenue increase and requested a hearing for the case in a filed *Objection and Evidentiary Hearing Request and Request for Local Public Hearing* on October 10, 2014 ;
- Staff realized that the actual cost information necessary to support any increase in this case was not going to be provided;
- The information provided to date by Central Rivers are estimates and costs charged to it by its affiliate, Construction Company, that do not represent the actual costs to provide those services under the affiliated contract, and as such, would not represent cost-based rates;
- The belief that Staff could no longer support its initial recommendation for an increase under the scrutiny of the hearing process as technical experts must be able to defend conclusions and findings to support the results of the audit; and
- Staff's conclusion that Central Rivers would not provide the actual cost information needed to support the Company's March 11, 2014; requested rate increase.

For all the reasons above, Staff concluded it could no longer support the Partial Agreement and made the decision to file its direct testimony on November 14, 2015, with the recommendation that no rate increase be authorized in this case. While the decision was late in the process, and Staff regrets the hardship this placed on the Commission and all the parties, especially the Company, under the circumstances, Staff believes it had no other course of action to take in order to complete this case. Staff simply could no longer support the recommendation it made under the terms of the Partial Agreement because of the absence

1 of factual support for that recommendation. Ultimately, it is the Company's burden to  
2 provide that factual support.

3 However, Staff believes that by making this known early in the testimony process by  
4 addressing this change of position in direct filing, it would give Central Rivers and Public  
5 Counsel adequate opportunity to respond to such a significant change.

6 Q. If Central Rivers provides the actual cost information requested by Staff to do  
7 the audit of the rate increase request, will Staff be able to perform such a review of the cost of  
8 service?

9 A. Assuming Central Rivers is forthcoming with the needed cost information,  
10 staff would review such information and provide a recommendation based on any supporting  
11 material the company provides.

12 Q. Has the Commission addressed the change in Staff's position regarding the  
13 Partial Agreement between Central Rivers and Staff?

14 A. Yes. In response to a Company pleading filed on November 19, 2014, entitled,  
15 *Motion to Suspend Procedural Schedule and Motion to Enforce Partial Disposition*  
16 *Agreement*, the Commission issued an order on November 24, 2014, that denied enforcement  
17 of the Partial Agreement. The Commission stated at page 3 of its Order:

18 While Staff argues that Company was put on notice of all issues  
19 involved in a full rate case contested hearing based on OPC's  
20 October 10<sup>th</sup> filing, OPC's filing identified issues, such as rate  
21 base and depreciation, only so far as they related to the four  
22 disputed issues, and at no point did OPC specifically state that it  
23 opposes any rate increase. Furthermore, Staff ignores the fact  
24 that Company has the burden of proof to justify a rate increase.  
25 Company reasonably assumed Staff would assist it in meeting  
26 that burden by presenting expert testimony to support the  
27 increase recommended in the Agreement. While Staff is  
28 allowed to change its position and its testimony, the  
29 Commission must still ensure requirements of fairness and due

process are met by allowing Company to have sufficient time to prepare and present evidence in a meaningful hearing.

For reasons previously stated, the Commission will deny Central Rivers' request to enforce the Agreement.

As such, there is no agreement, partial or otherwise, between the Company and Staff.

Q. Does Staff believe there is a solution to the inability of Staff to make a determination of the Company's cost of service?

A. One possible outcome could be if the Commission ordered the owner of both Central Rivers and its affiliate, Construction Company, to provide the detailed support for the actual cost information incurred by the Construction Company to perform the operations, maintenance and construction on behalf of Central Rivers in order for it to provide safe, reliable and adequate sewer service to the utility customers. Once the actual cost information is available to Public Counsel and Staff, a revenue requirement could be calculated and submitted to the parties, including the Company, for review. Based on this "new" cost of service, assuming the information is valid, sufficient and adequate, Staff would make a recommendation to the Commission for any required and needed rate relief for Central Rivers. Of course, the Company, and Public Counsel, would have the opportunity to challenge any aspect of Staff's recommendations.

This would involve suspending the operation of law date or dismissing this rate case, and requiring the Company to refile its request when it has the necessary information.

Q. Does Staff regret not notifying the Company of its decision not to support the Partial Agreement?

A. Yes. While the decision to discontinue support for the Partial Agreement was made very late in the process, Staff should have notified the Company and its counsel prior to

Surrebuttal Testimony /  
Rebuttal of Supplemental Direct of  
Cary G. Featherstone

1 the filing of its direct testimony that it no longer could support the Partial Agreement. The  
2 Company should not have had to find out about this critical situation in Staff's direct  
3 testimony filed on November 14, 2014. Staff regrets Central Rivers was not notified prior to  
4 the filing of direct of testimony that it was no longer supporting the Partial Agreement.

5 Q. Does this conclude your Surrebuttal Testimony / Rebuttal of Supplement  
6 Direct testimony?

7 A. Yes, it does.

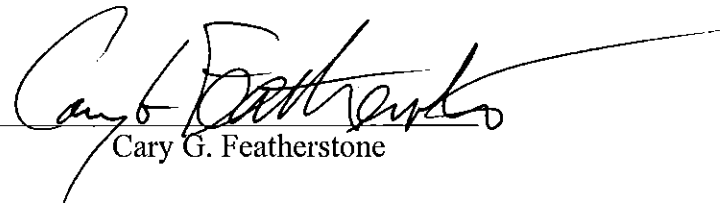
**BEFORE THE PUBLIC SERVICE COMMISSION**  
**OF THE STATE OF MISSOURI**

In the Matter of Central Rivers Wastewater    )  
Utility, Inc.'s Small Company Rate Increase    )                      Case No. SR-2014-0247  
Request    )

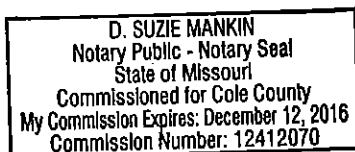
AFFIDAVIT OF CARY G. FEATHERSTONE

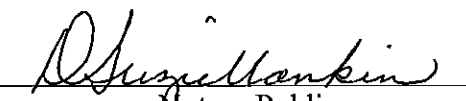
STATE OF MISSOURI                                 )  
  )  
COUNTY OF COLE                                 )                      ss.

Cary G. Featherstone, of lawful age, on his oath states: that he has participated in the preparation of the foregoing Surrebuttal Testimony / Rebuttal of Supplemental Direct Testimony in question and answer form, consisting of 19 pages to be presented in the above case; that the answers in the foregoing Surrebuttal Testimony / Rebuttal of Supplemental Direct Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.

  
Cary G. Featherstone

Subscribed and sworn to before me this 15<sup>th</sup> day of December, 2014.



  
Notary Public

**CARY G. FEATHERSTONE**  
**SUMMARY OF RATE CASE INVOLVEMENT**

<b><u>Year</u></b>	<b><u>Case No.</u></b>	<b><u>Utility</u></b>	<b><u>Type of Testimony/Issue</u></b>	<b><u>Case</u></b>
2014	EU-2015-0094 Coordinated	Kansas City Power & Light Company (electric accounting order request)	Supervised- no testimony filed	pending
2014	EU-2014-0255 Coordinated	Kansas City Power & Light Company (electric continuance of construction accounting request)	Supervised- no testimony filed	pending
2014	HR-2014-0066 Coordinated	Veolia Energy Kansas City Company (former Trigen Kansas City Energy Company) (steam rate increase)	Direct- sponsor Utility Services Cost of Service Report	Stipulated
2014	GR-2014-0007 Coordinated	Missouri Gas Energy division of Laclede Gas Company  (natural gas rate increase)	Direct- sponsor Utility Services Cost of Service Report Supplemental Direct- sponsor true-up revenue requirement Rebuttal Surrebuttal- update true-up revenue requirement	Pending

**CARY G. FEATHERSTONE**

**SUMMARY OF RATE CASE INVOLVEMENT**

<u><b>Year</b></u>	<u><b>Case No.</b></u>	<u><b>Utility</b></u>	<u><b>Type of Testimony/Issue</b></u>	<u><b>Case</b></u>
2013 2012	HC-2012-0259 Consolidated with HC-2010-0235 Coordinated	KCP&L Greater Missouri Operations Company  Ag Processing complaint against GMO's Quarterly Cost Adjustment (industrial steam fuel clause)	Additional Surrebuttal Report and Rebuttal	Pending
2010	HC-2010-0235	Ag Processing complaint against GMO's Quarterly Cost Adjustment (industrial steam fuel clause)	Deposition	Contested
2007 2008	HR-2007-0028, HR-2007-0399 and HR-2008-0340	Aquila, Inc., d/b/a Aquila Networks- L&P (industrial steam fuel clause review)		
2012	ER-2012-0175  Coordinated	KCPL Greater Missouri Operations Company  (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy; plant valuation; capacity planning; Jurisdictional Allocation Factors; Rebuttal- capacity planning Surrebuttal- plant valuation; capacity True-up Direct	Contested



**CARY G. FEATHERSTONE**  
**SUMMARY OF RATE CASE INVOLVEMENT**

<b><u>Year</u></b>	<b><u>Case No.</u></b>	<b><u>Utility</u></b>	<b><u>Type of Testimony/Issue</u></b>	<b><u>Case</u></b>
2012	ER-2012-0174  Coordinated	Kansas City Power & Light Company (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy; Additional Amortizations Regulatory Plan; Jurisdictional Allocation Factors; Iatan 2 Advanced Coal Credits; Rate Analysis Rebuttal- Iatan 2 Advanced Coal Credits; Interim Energy Charge Surrebuttal- Iatan 2 Advanced Coal Credits; Interim Energy Charge	Contested
2011	SA-2010-0219 and SC-2010-0161 Coordinated	Canyon Treatment Facility LLC (sewer certificate and complaint case)	Recommendation Memorandum	Stipulated
2011	HR-2011-0241  Coordinated	Veolia Energy Kansas City Company (former Trigen Kansas City Energy Company) (steam rate increase)	Direct- sponsor Utility Services Cost of Service Report	Stipulated

**CARY G. FEATHERSTONE**  
**SUMMARY OF RATE CASE INVOLVEMENT**

<u><b>Year</b></u>	<u><b>Case No.</b></u>	<u><b>Utility</b></u>	<u><b>Type of Testimony/Issue</b></u>	<u><b>Case</b></u>
2010	ER-2010-0356  Coordinated	KCP&L Greater Missouri Operations Company (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy; plant valuation; capacity planning; jurisdictional allocations; Rebuttal- capacity planning Surrebuttal- plant valuation; capacity True-up Direct True-up Rebuttal	Contested
2010	ER-2010-0355  Coordinated	Kansas City Power & Light Company (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy; Additional Amortizations Regulatory Plan; Jurisdictional Allocations Rate Analysis Rebuttal- jurisdictional allocation Surrebuttal- True-up Direct True-up Rebuttal	Contested
2010	SR-2010-0110 and WR-2010-0111  Coordinated	Lake Region Water and Sewer Company (water & sewer rate increase)	Direct- sponsor Utility Services Cost of Service Report Surrebuttal True-up Direct Reports to Commission	Contested

**CARY G. FEATHERSTONE****SUMMARY OF RATE CASE INVOLVEMENT**

<b><u>Year</u></b>	<b><u>Case No.</u></b>	<b><u>Utility</u></b>	<b><u>Type of Testimony/Issue</u></b>	<b><u>Case</u></b>
2009	HR-2009-0092  Coordinated	KCPL Greater Missouri Operations Company (former Aquila, Inc. Missouri electric properties) (industrial steam rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy	Stipulated
2009	ER-2009-0090  Coordinated	KCPL Greater Missouri Operations Company (former Aquila, Inc. Missouri electric properties) (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy Surrebuttal-plant valuation; capacity planning	Stipulated
2009	ER-2009-0089  Coordinated	Kansas City Power & Light Company (electric rate increase)	Direct- sponsor Utility Services Cost of Service Report; policy; Additional Amortizations and Iatan 1 construction Rebuttal- jurisdictional allocations Surrebuttal- allocations	Stipulated
2008	HR-2008-0300  Coordinated	Trigen Kansas City Energy (steam rate increase)	Direct - sponsor Utility Services portion of the Cost of Service Report, overview of rate case, plant review and plant additions, fuel and income taxes	Stipulated
2007	HO-2007-0419  Coordinated	Trigen Kansas City Energy [sale of coal purchase contract] (steam)	Recommendation Memorandum	Stipulated

**CARY G. FEATHERSTONE**  
**SUMMARY OF RATE CASE INVOLVEMENT**

<b><u>Year</u></b>	<b><u>Case No.</u></b>	<b><u>Utility</u></b>	<b><u>Type of Testimony/Issue</u></b>	<b><u>Case</u></b>
2007	ER-2007-0004  Coordinated	Aquila, Inc., d/b/a Aquila Networks- MPS and Aquila Networks- L&P (electric rate increase)	Direct-fuel clause, fuel, capacity planning Rebuttal Surrebuttal- fuel clause	Contested
2006	WR-2006-0425  Coordinated	Algonquin Water Resources (water & sewer rate increases)	Rebuttal- unrecorded plant; contributions in aid of construction Surrebuttal unrecorded plant; contributions in aid of construction	Contested
2006	ER-2006-0314  Coordinated	Kansas City Power & Light Company (electric rate increase)	Direct-construction audits Rebuttal- allocations Surrebuttal- allocations	Contested
2005	HR-2005-0450  Coordinated	Aquila, Inc., d/b/a Aquila Networks- L&P (industrial steam rate increase)	Direct	Stipulated
2005	ER-2005-0436  Coordinated	Aquila, Inc., d/b/a Aquila Networks- MPS and Aquila Networks- L&P (electric rate increase)	Direct- interim energy charge; fuel; plant construction; plant commercial in-service; capacity planning, plant valuation Rebuttal Surrebuttal	Stipulated
2005	EO-2005-0156  Coordinated	Aquila, Inc., d/b/a Aquila Networks- MPS (electric- South Harper Generating Station asset valuation case)	Rebuttal- plant valuation Surrebuttal- plant valuation	Stipulated

# CARY G. FEATHERSTONE

## SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2005	HC-2005-0331  Coordinated	Trigen Kansas City Energy [Jackson County Complaint relocation of plant for Sprint Arena] (steam complaint case)	Cross examination- relocation of plant assets	Contested
2004	GR-2004-0072  Coordinated	Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P (natural gas rate increase)	Direct- acquisition adjustment; merger savings tracking  Rebuttal	Stipulated
2004	HM-2004-0618  Coordinated	Trigen- Kansas City Energy purchase by Thermal North America (steam - sale of assets)	Supervised Case— Did not file testimony	Stipulated
2003	ER-2004-0034 and HR-2004-0024 (Consolidated)  Coordinated	Aquila, Inc., (formerly UtiliCorp United Inc) d/b/a Aquila Networks-MPS and Aquila Networks-L&P (electric & industrial steam rate increases)	Direct- acquisition adjustment; merger savings tracking Rebuttal Surrebuttal Deposition	Stipulated
2002	ER-2002-424  Coordinated	Empire District Electric Company (electric rate increase)	Direct- fuel-interim energy charge Surrebuttal	Stipulated
2001	ER-2001-672 and EC-2002-265  Coordinated	UtiliCorp United Inc./Missouri Public Service Company (electric rate increase)	Verified Statement Direct- capacity purchased power agreement; plant recovery Rebuttal Surrebuttal	Stipulated
2001	ER-2001-299  Coordinated	Empire District Electric Company (electric rate increase)	Direct- income taxes; cost of removal; plant construction costs; fuel- interim energy charge Surrebuttal True-Up Direct	Contested

# CARY G. FEATHERSTONE

## SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
2000	EM-2000-369 Coordinated	UtiliCorp United Inc. merger with Empire District Electric Company (electric acquisition/ merger case)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Contested (Merger eventually terminated)
2000	EM-2000-292 Coordinated	UtiliCorp United Inc. merger with St. Joseph Light & Power Company (electric, natural gas and industrial steam acquisition/ merger case)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Contested (Merger closed)
1999	EM-97-515 Coordinated	Kansas City Power & Light Company merger with Western Resources, Inc. (electric acquisition/ merger case)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Stipulated (Merger eventually terminated)
1998	GR-98-140 Coordinated	Missouri Gas Energy Division of Southern Union Company (natural gas rate increase)	Testimony in Support of Stipulation And Agreement	Contested
1997	EM-97-395	UtiliCorp United Inc./Missouri Public Service (electric-application to spin-off generating assets to EWG subsidiary)	Rebuttal- plant assets & purchased power agreements	Withdrawn
1997	ER-97-394 and EC-98-126 Coordinated	UtiliCorp United Inc./Missouri Public Service (electric rate increase and rate complaint case)	Direct- fuel & purchased power; fuel inventories; re- organizational costs Rebuttal Surrebuttal	Contested
1997	EC-97-362 and EO-97-144	UtiliCorp United Inc./Missouri Public Service (electric rate complaint case)	Direct- - fuel & purchased power; fuel inventories Verified Statement	Contested Commission Denied Motion
1997	GA-97-133	Missouri Gas Company (natural gas—certificate case)	Rebuttal- natural gas expansion	Contested

# CARY G. FEATHERSTONE

## SUMMARY OF RATE CASE INVOLVEMENT

<u>Year</u>	<u>Case No.</u>	<u>Utility</u>	<u>Type of Testimony/Issue</u>	<u>Case</u>
1997	GA-97-132	UtiliCorp United Inc./Missouri Public Service Company (natural gas—certificate case)	Rebuttal- natural gas expansion	Contested
1996	ER-97-82	Empire District Electric Company (electric-- interim rate increase case)	Rebuttal- fuel & purchased power	Contested
1996	GR-96-285 Coordinated	Missouri Gas Energy Division of Southern Union Company (natural gas rate increase)	Direct- merger savings recovery; property taxes Rebuttal Surrebuttal	Contested
1996	EM-96-149 Coordinated	Union Electric Company merger with CIPSCO Incorporated (electric and natural gas-- acquisition/merger case)	Rebuttal- acquisition adjustment; merger costs/savings	Stipulated
1996	GA-96-130	UtiliCorp United, Inc./Missouri Pipeline Company (natural gas-- certificate case)	Rebuttal- natural gas expansion	Contested
1995	ER-95-279 Coordinated	Empire District Electric Company (electric rate increase)	Direct- fuel & purchased power; fuel inventories	Stipulated
1995	GR-95-160 Coordinated	United Cities Gas Company (natural gas rate increase)	Direct- affiliated transactions; plant	Contested
1994	GA-94-325 Coordinated	UtiliCorp United Inc., expansion of natural gas to City of Rolla, MO (natural gas-- certificate case)	Rebuttal- natural gas expansion	Contested
1994	GM-94-252 Coordinated	UtiliCorp United Inc., acquisition of Missouri Gas Company and Missouri Pipeline Company (natural gas--acquisition case)	Rebuttal- acquisition of assets case	Contested

**CARY G. FEATHERSTONE**  
**SUMMARY OF RATE CASE INVOLVEMENT**

<u><b>Year</b></u>	<u><b>Case No.</b></u>	<u><b>Utility</b></u>	<u><b>Type of Testimony/Issue</b></u>	<u><b>Case</b></u>
1994	ER-94-194	Empire District Electric Company (electric rate increase)	Supervised Case— Did not file testimony	
1993	GM-94-40	Western Resources, Inc. and Southern Union Company (natural gas-- sale of Missouri property)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Stipulated
1993	TR-93-181	United Telephone Company of Missouri (telephone rate increase)	Direct- directory advertising Surrebuttal	Contested
1993	TC-93-224 and TO-93-192  Coordinated Directory	Southwestern Bell Telephone Company (telephone-- rate complaint case)	Direct- directory advertising Rebuttal Surrebuttal	Contested
1991	EM-91-290	UtiliCorp United Inc./ Missouri Public Service and Centel acquisition (electric – acquisition/ merger case)	Recommendation Memorandum	Stipulated
1991	GO-91-359  Coordinated	UtiliCorp United Inc., Missouri Public Service Division (natural gas-- accounting authority order)	Memorandum Recommendation- Service Line Replacement Program cost recovery deferral	Stipulated
1991	EO-91-358 and EO-91-360  Coordinated	UtiliCorp United Inc., Missouri Public Service Division (electric-- accounting authority orders)	Rebuttal- plant construction cost deferral recovery; purchased power cost recovery deferral	Contested
1991	EM-91-213	Kansas Power & Light - Gas Service Division (natural gas-- acquisition/merger case)	Rebuttal- acquisition adjustment; merger costs/savings tracking	Contested



**CARY G. FEATHERSTONE**  
**SUMMARY OF RATE CASE INVOLVEMENT**

<u><b>Year</b></u>	<u><b>Case No.</b></u>	<u><b>Utility</b></u>	<u><b>Type of Testimony/Issue</b></u>	<u><b>Case</b></u>
1990	GR-90-152	Associated Natural Gas Company (natural gas rate increase)	Rebuttal- acquisition adjustment; merger costs/savings	Stipulated
1990	GR-90-198 Coordinated	UtiliCorp United, Inc., Missouri Public Service Division (natural gas rate increase)	Direct- Corporate Costs and Merger & Acquisition Costs	Stipulated
1990	ER-90-101 Coordinated	UtiliCorp United Inc., Missouri Public Service Division (electric rate increase- Sibley Generating Station Life Extension Case)	Direct- Corporate Costs and Merger & Acquisition Costs Surrebuttal	Contested
1990	GR-90-50 Coordinated	Kansas Power & Light - Gas Service Division (natural gas rate increase)	Direct- prudency review of natural gas explosions	Stipulated
1989	TR-89-182 and TC-90-75	GTE North, Incorporated (telephone rate increase)	Direct- directory advertising Rebuttal Surrebuttal	Contested Decided Feb 9, 1990
1988	TC-89-14 Coordinated Directory	Southwestern Bell Telephone Company (telephone-- rate complaint case)	Direct- directory Surrebuttal advertising Surrebuttal Deposition	Contested
1988	GR-88-115 Coordinated	St. Joseph Light & Power Company (natural gas rate increase)	Supervised Case-- Did not file testimony Deposition	Stipulated
1988	HR-88-116	St. Joseph Light & Power Company (industrial steam rate increase)	Supervised Case-- Did not file testimony Deposition	Stipulated

**CARY G. FEATHERSTONE**  
**SUMMARY OF RATE CASE INVOLVEMENT**

<u><b>Year</b></u>	<u><b>Case No.</b></u>	<u><b>Utility</b></u>	<u><b>Type of Testimony/Issue</b></u>	<u><b>Case</b></u>
1987	HO-86-139  Coordinated	Kansas City Power & Light Company (district steam heating-- discontinuance of public utility and rate increase)	Direct- policy testimony on abandonment of steam service Rebuttal Surrebuttal	Contested
1986	TR-86-117  Coordinated	United Telephone Company of Missouri (telephone rate increase)	Withdrawn prior to filing	Withdrawn
1986	GR-86-76  Coordinated	KPL-Gas Service Company (natural gas rate increase)	Withdrawn prior to filing	Withdrawn
1986	TR-86-55  Coordinated	Continental Telephone Company of Missouri (telephone rate increase)	Supervised Case-- Did not file testimony	Stipulated
1986	TR-86-63  Coordinated	Webster County Telephone Company (telephone rate increase)	Supervised Case-- Did not file testimony	Stipulated
1986	TR-86-14  Coordinated	ALLTEL Missouri, Inc. (telephone rate increase)	Supervised Case— Did not file testimony	Stipulated
1985	ER-85-128 and EO-85-185  Coordinated	Kansas City Power & Light Company (electric rate increase- Wolf Creek Nuclear Generating Unit Case)	Supervised Case-- Direct- fuel inventories; coordinated Wolf Creek Nuclear construction audit	Contested
1984	EO-84-4	Investigation and Audit of Forecasted Fuel Expense of Kansas City Power & Light Company (electric-- forecasted fuel true-up)	Direct	Contested

**CARY G. FEATHERSTONE**  
**SUMMARY OF RATE CASE INVOLVEMENT**

<u><b>Year</b></u>	<u><b>Case No.</b></u>	<u><b>Utility</b></u>	<u><b>Type of Testimony/Issue</b></u>	<u><b>Case</b></u>
1983	TR-83-253	Southwestern Bell Telephone Company (telephone rate increase - ATT Divestiture Case)	Direct- revenues & directory advertising	Contested
1983	ER-83-49	Kansas City Power & Light Company (electric rate increase)	Direct- fuel & fuel inventories Rebuttal Surrebuttal	Contested
1983	EO-83-9	Investigation and Audit of Forecasted Fuel Expense of Kansas City Power & Light Company (electric-- forecasted fuel true-up)	Direct	Contested
1982	TR-82-199	Southwestern Bell Telephone Company (telephone rate increase)	Direct- revenues & directory advertising	Contested
1982	ER-82-66 and HR-82-67	Kansas City Power & Light Company (electric & district steam heating rate increase)	Direct- fuel & purchased power; fuel inventories Rebuttal Surrebuttal	Contested
1981	TO-82-3	Southwestern Bell Telephone Company Investigation of Equal Life Group and Remaining Life Depreciation Rates (telephone-- depreciation case)	Direct- construction work in progress	Contested
1981	TR-81-302	United Telephone Company of Missouri (telephone rate increase)	Direct- construction work in progress	Stipulated
1981	TR-81-208	Southwestern Bell Telephone Company (telephone rate increase)	Direct-cash working capital; construction work in progress; income taxes-flow-through Rebuttal Surrebuttal	Contested

**CARY G. FEATHERSTONE**  
**SUMMARY OF RATE CASE INVOLVEMENT**

<b><u>Year</u></b>	<b><u>Case No.</u></b>	<b><u>Utility</u></b>	<b><u>Type of Testimony/Issue</u></b>	<b><u>Case</u></b>
1981	ER-81-42	Kansas City Power & Light Company (electric rate increase)	Direct-payroll & payroll related benefits; cash working capital Rebuttal	Contested
1980	TR-80-235	United Telephone Company of Missouri (telephone rate increase)	Direct- construction work in progress Rebuttal	Contested
1980	GR-80-249 Coordinated	Rich Hill-Hume Gas Company (natural gas rate increase)	No Testimony filed- revenues & rate base	Stipulated
1980	GR-80-173	The Gas Service Company (natural gas rate increase)	Direct Deposition	Stipulated
1980	HR-80-55	St. Joseph Light & Power Company (industrial steam rate increase)	Direct	Stipulated
1980	OR-80-54	St. Joseph Light & Power Company (transit rate increase)	Direct	Stipulated
1980	ER-80-53	St. Joseph Light & Power Company (electric rate increase)	Direct	Stipulated

**CARY G. FEATHERSTONE**  
**SUMMARY OF RATE CASE INVOLVEMENT**  
**CASES SUPERVISED AND ASSISTED:**

2014	WR-2015-0104	Spokane Highlands Water	Supervised Case-	pending
2014	WR-2015-0020	Gascony Water Company	Supervised Case-	withdrawn
2014	SM-2015-0014	Raccoon Creek acquisition of West 16, WPC and Villages (Sewer acquisition case)	Supervised Case-	Stipulated
2013	SA-2014-0005	Central Rivers Wastewater (sewer certificate case)	Supervised Case-	Stipulated
2013	SC-2013-0332	West 16 <sup>th</sup> Street (Public Counsel complaint case)	Supervised Case-	Stipulated
2013	WR-2013-0326	Woodland Manor (water informal rate increase)	Supervised Case-	Stipulated
2013	SR-2013-0053	WPC Sewer	Supervise Case-	Stipulated
2013	WM-2013-0329	Bilyean Ridge Water	Supervise Case-	Stipulated
2012	WR-2012-0163	Tandy County (water informal rate increase)	Supervised Case- Recommendation Memorandum	Stipulated
2011	WO-2022-0328	Algonquin Liberty Water purchase of Noel Water	Supervised Case- Recommendation Memorandum	Stipulated
2010	SR-2010-0320 Coordinated	Timber Creek Sewer Company	Supervised Case—Did Not File Testimony	Pending
2010	WR-2010-0202	Stockton Water Company	Recommendation Memorandum	Stipulated

**CARY G. FEATHERSTONE**  
**SUMMARY OF RATE CASE INVOLVEMENT**  
**CASES SUPERVISED AND ASSISTED:**

2010	EO-2010-0211	KCP&L Greater Missouri Operations---- Liberty service center sale	Recommendation Memorandum	Stipulated
2009	EO-2010-0060	KCP&L Greater Missouri Operations----- Blue Springs service center sale	Recommendation Memorandum	Withdrawn
2009	WR-2010-0139 SR-2010-0140	Valley Woods Water Company	Recommendation Memorandum	Stipulated
2008	QW-2008-0003	Spokane Highlands Water Company (water- informal rate increase)	Recommendation Memorandum	Stipulated
2007	SR-2008-0080 QS-2007-0008	Timber Creek (sewer- informal rate increase)	Recommendation Memorandum	Stipulated
2006	WR-2006-0250 Coordinated	Hickory Hills Water (water- informal rate increase)	Supervised Case—Did Not File Testimony	Contested
2006	HA-2006-0294 Coordinated	Trigen Kansas City Energy (steam- expansion of service area)	Recommendation Memorandum & Testimony	Contested
2005	Case No. WO-2005-0206 Coordinated	Silverleaf sale to Algonquin (water & sewer- sale of assets)	Supervised Case—Did not file testimony	Stipulated
2005	GM-2005-0136 Coordinated	Partnership interest of DTE Enterprises, Inc. and DTE Ozark, Inc in Southern Gas Company purchase by Sendero SMGC LP	Recommendation Memorandum	Stipulated

**CARY G. FEATHERSTONE**  
**SUMMARY OF RATE CASE INVOLVEMENT**  
**CASES SUPERVISED AND ASSISTED:**

		(natural gas -- sale of assets)		
2003	QW-2003-016 QS-2003-015	Tandy County (water & sewer informal rate increase)	Recommendation Memorandum	Stipulated