

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

In the Matter of the Application of)
Laclede Gas Company to Change its) **Case No. GO-2015-0341**
Infrastructure System Replacement)
Surcharge in its Laclede Gas Service)
Territory)

In the Matter of the Application of)
Laclede Gas Company to Change its) **Case No. GO-2015-0343**
Infrastructure System Replacement)
Surcharge in its Missouri Gas Energy)
Service Territory)

STAFF CREDENTIALS

COMES NOW the Staff of the Missouri Public Service Commission, by and through the undersigned counsel, and respectfully states as follows:

1. On October 2, 2015, Staff filed its staff recommendations in Case Nos. GO-2015-0341 and GO-2015-0343 pursuant to the procedural schedule previously ordered for these cases.

2. The staff recommendations filed on October 2, 2015, did not include the credentials of the staff witnesses who contributed to those recommendations. Accordingly, attached hereto for filing are the credentials of each of the staff witnesses who contributed to one or both of the staff recommendations previously filed herein.

WHEREFORE Staff respectfully requests the Commission accept for filing the attached staff credentials to accompany the staff recommendations previously filed herein.

Respectfully submitted,

/s/ Jeffrey A. Keevil

Jeffrey A. Keevil
Missouri Bar No. 33825
Attorney for the Staff of the
Missouri Public Service Commission
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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, or transmitted by facsimile or electronic mail to counsel of record this 14th day of October 2015.

/s/ Jeffrey A. Keevil

Erin M Carle
Utility Regulatory Auditor

Present Position:

I am a Utility Regulatory Auditor in the Auditing Unit, of the Utility Services Department of the Missouri Public Service Commission. I have been employed by the Missouri Public Service Commission since January of 2008.

Educational Background and Work Experience:

I received a Bachelor of Science degree in Accounting with a minor in Business Administration from Maryville University of St. Louis in 2006. Prior to joining the Commission, I was employed by the Meramec Valley R-III school district from 2000-2008 as a Computer Teacher, Aide, and Substitute Teacher. I was also employed by the Longview Animal Nutrition Center from 2002-2005 as a Research Technician. My duties entailed nutritional testing, data entry, animal surgeries, vaccinations and basic care. Additionally, I was employed by Fitzgerald & Fitzgerald P.C. from 2005-2006. My duties entailed the preparation of personal and corporate income taxes as well as reviewing corporate accounting procedures.

Case Summary
Of
Erin M. Carle

Company	Case No.	Issues
TUK, LLC	WA-2015-0169 and SA-2015-0170	Certificate of Convenience and Necessity Case
Ameren Missouri	ER-2014-0258	Construction Audit for Labadie ESP's and Construction Audit for Callaway Reactor Vessel Closure Head Replacement
Laclede Gas Company	GO-2014-0212	ISRS Filing
Lake Region Water and Sewer Company	WR-2013-0461 and SR-2013-0459	Bad Debt Expense, Building Rental Expense, Customer Refunds, Equipment Rental Expense, Water and Sewer Rate Revenues, Miscellaneous Revenues, PSC/OPC Assessment, Rate Case Expense, Water and Sewer Maintenance, Miscellaneous Expense, Accounting Schedules
Laclede Gas Company	GR-2013-0171	900 Account Analysis, Advertising, Corporate Franchise Tax, Dues and Donations, Environmental Expense, Injuries and Damages, Legal Fees, Lobbying, Promotional Giveaways, Property and Liability Insurance, TAS Accounts
Laclede Gas Company	GO-2013-0352	ISRS Filing
Ameren Missouri	ER-2012-0166	Dues and Donations, Corporate Franchise Tax, Cyber Security, Interest on Customer Deposits, Misc. Expense, Other Rate Base Items, Plant, Depreciation Reserve, Property Tax, Property Tax Refund, PSC/OPC Assessment
Meramec Sewer Company	SR-2012-0309	Accounting Schedules, Accounting Exp., Customer Billing Exp., Office Supplies, Chemicals, Contract Services, Registration Fees, PSC Assessment, R.E. and Prop. Taxes, Outside Services, Payroll, Payroll Taxes, Postage, Rate Case Exp., Rent Exp., Sludge Hauling, Utility Expenses, Staff Memorandum
Lincoln County Sewer & Water	WA-2012-0018 SA-2012-0019	Revenues, Accounting Exp., Billing Exp., Chemicals, Electric Annualization, Insurance, Misc. Revenues, Office Supplies, Postage, PSC Assessment, RE Taxes, Rate Case Expense, Utility Expense
Laclede Gas Company	GO-2011-0361	ISRS Filing

Company	Case No.	Issues
TBJ Sewer Systems, Inc.	SR-2011-0182	Accounting Schedules, Staff Memorandum, Repairs and Maintenance, Electric Annualization, Revenues, Payroll, Insurance Exp., Plant, Depreciation Reserve, CIAC, Postage, PSC Assessment, Expenses
Ameren Missouri	ER-2011-0028	Taum Sauk construction audit
Ameren UE	GR-2010-0363	Injuries and Damages, Insurance Exp., Uncollectibles, Leases
Laclede Gas Company	GR-2010-0171	Plant in Service, Depreciation Reserve, Incentive Compensation, Bonus/Equity Plan, PSC Assessment, Property Tax, Materials and Supplies, Payroll, Payroll Taxes, Other Employee Benefits, Advertising Exp., Dues and Donations, Leases, Rent Exp., Director's Fees, Capitalized Depreciation Expense, Amorization of Non-Depreciated Accounts
Aqua Missouri	SC-2010-0150 SC-2010-0152 WC-2010-0151 WC-2010-0153	Complaint Case
Aqua Missouri	SR-2010-0026 SR-2010-0023 WR-2010-0025 WR-2010-0027	Outside Services, Transportation Exp., Payroll, Payroll Taxes, Employee Benefits, Leases, Accounting Schedules, Lab Testing, PSC Assessment, Property Tax, Supplies and Expenses, Tank Painting, General Insurance, Legal Expenses, Rate Case Exp., Chemicals, Expenses, Purchased Water, Maintenance
Ameren UE	GT-2009-0413	ISRS Filing
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, Accounting Schedules
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, Accounting Schedules
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, Accounting Schedules

Company	Case No.	Issues
RD Sewer	SR-2009-0226	Outside Services, Revenues, Vehicle Expense, Rent Exp., Payroll, Plant, PSC Assessment, Repairs, Sludge Hauling, Office Expense, Utility Bills, Accounting Schedules
Ameren UE	ER-2008-0318	Plant in Service, Depreciation Reserve, 900 Account Analyses, Advertising, Cash Working Capital, Vacation Payroll, Outside Services, Customer Advances, Dues and Donations, Interest on Customer Deposits, Leases, Materials and Supplies, Prepayments, Property Taxes, PSC Assessment, Rate Case Expense

KIM COX

Education and Employment Background and Credentials

I attended Central Missouri State University at Warrensburg, Missouri. In May 1996, I received a Bachelor of Science degree.

I am currently employed as a Utility Policy Analyst II with the Energy Rate Design & Tariffs Unit within the Tariff, Safety, Economic & Engineering Analysis Department of the Missouri Public Service Commission (Commission). I have been employed by the Commission since July, 2009. From July 2009 to June 2013, I worked in the Tariffs/Rate Design Section of the Energy Unit as a Rate and Tariff Examiner III, where my duties consisted of analyzing applications, reviewing tariffs and making recommendations based upon those evaluations. On June 16, 2014, I assumed my current position as Utility Policy Analyst II within the same Section, where my duties consist of coordinating highly complex activities, analyzing applications, reviewing tariffs, and making recommendations based upon my evaluations. Prior to joining the Commission, I held the position of a Quality Assurance Analyst in the regulatory field for ten years.

KIM COX

Summary of Case Involvement

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

GR-2010-0192	Atmos	Weather Normalized Sales and Coincident-Peak Day Demand	Staff Report
HR-2011-0241	Veolia	Weather Normalized Sales	Staff Report
ER-2012-0175	KCP&L and GMO	L&P Weather Normalization and Annualization	Staff Report
GR-2014-0007 Coordinated	Missouri Gas Energy	Direct COS sponsor of Weather, Weather Normalization and Large Volume Customer Revenue Adjustment	Direct Testimony
GR-2014-0007 Coordinated	Missouri Gas Energy	Direct CCOS sponsor of Rate Design, Miscellaneous Tariff Issues, School Transportation Capacity, Gas Supply Incentive Plan and Staff's CCOS	Direct Testimony
GR-2014-0086	Summit Natural Gas	Lake Ozark Transportation	Staff Report
GR-2014-0152	Liberty Utilities	Special Contract, Large and Industrial Customers	Staff Report, Rebuttal and Surrebuttal

LISA K. HANNEKEN

UTILITY REGULATORY AUDITOR V
UTILITY SERVICES DEPARTMENT
AUDITING UNIT

In July 2001, I earned a Bachelor of Science degree in Accounting, graduating with Honors, from Webster University. I also earned a Masters in Business Administration with an emphasis in Accounting from Maryville University in December of 2006.

Beginning in 2001, I have been employed by the Missouri Public Service Commission for 14 years. In that time, the scale of my duties have ranged from the direct examinations of accounting books, spreadsheets, records, and general operations up to full audit engagement directing and scheduling for utility companies operating within the State of Missouri. I have also conducted numerous audits of small water and sewer companies as defined under the Commission's informal rate case proceedings. Prior to working at the Commission, between 1989 and 2001, I held other positions that magnified my accounting and auditing experience: an auditing internship with the Internal Revenue Service, a bookkeeper at Rinderer's Union Drug and an accounting manager for Bucklick Creek, Inc.

COMPANY	CASE NO.	ISSUES
Liberty Utilities	GO-2015-0350	<u>ISRS filing</u> – Supervision
Ameren Missouri Gas Company	GO-2015-0274	ISRS filing
Missouri Gas Energy	GO-2015-0270	<u>ISRS filing</u> – Supervision
Laclede Gas Company	GO-2015-0269	<u>ISRS filing</u> – Supervision
Village Greens Water Company	WR-2015-0138	<u>Informal Rate Case</u> – Supervision
Ameren Missouri	ER-2014-0258	<p style="text-align: center;"><u>Lead Auditor</u></p> <p><u>Direct</u> – Accumulated Deferred Income Taxes, Allocations, Capacity Revenues, Coal Inventory, Coal-in-Transit, Coal Refinement, Uncertain Tax Positions (FIN 48), Income Taxes, Infrastructure Inspections, Maintenance Expense, MISO Items, Outside Services, Sioux Construction Accounting, SO₂ Allowance Tracker, Vegetation Management;</p> <p><u>Rebuttal</u> – Accumulated Deferred Income Taxes, Allocations, Coal-in-Transit, Income Taxes, Infrastructure Inspections, Maintenance Expense, MISO Items, Vegetation Management;</p> <p><u>Surrebuttal</u> – Accumulated Deferred Income Taxes, Allocations, Capacity Revenues, Coal Inventory, Coal-in-Transit, Coal Refinement, Uncertain Tax Positions (FIN 48), Income Taxes, Infrastructure Inspections, Maintenance Expense, MISO Items, Vegetation Management</p>

COMPANY	CASE NO.	ISSUES
Liberty Utilities	GR-2014-0152	<p align="center"><u>Co-Case Coordinator</u></p> <p><u>Direct</u> – Executive Summary, Allocations, Accumulated Deferred Income Taxes, Energy Efficiency, Income Tax, Lease/Rent Expense, New Office Building, Rate Base Offset, Miscellaneous Amortization Expense, Transaction/Transition Costs;</p> <p><u>Rebuttal</u> – Revisions to Staff Accounting Schedules</p>
Peaceful Valley Service Company	SR-2014-0153 WR-2014-0154	<u>Informal Rate Case</u> – Supervision
Laclede Gas Company	GO-2014-0212	<u>ISRS filing</u> – Supervision
Ameren Missouri	GO-2014-0015	<u>ISRS filing</u> – Supervision
Liberty Utilities	GO-2014-0006	<u>ISRS filing</u> – Supervision
Lincoln County Sewer and Water, LLC	SR-2013-0321 WR-2013-0322	<p><u>Direct</u> – Sponsorship of Accounting Schedules;</p> <p><u>Surrebuttal</u> – Automated Meter Read Meters, Billing Software, Rate Case Expense, Certificate Expense, Land, Rate Base, Salaries, Sludge Hauling, Vehicle Expense, Testing Expense</p>
Emerald Pointe Utility Company, Inc.	SR-2013-0016	<p><u>Direct</u> – City of Hollister Fees;</p> <p><u>Surrebuttal</u> – Rate Base Items</p>
Laclede Gas Company	GO-2013-0352	<u>ISRS filing</u> – Supervision

COMPANY	CASE NO.	ISSUES
Liberty Utilities	GO-2013-0048	<u>ISRS filing</u> – Supervision
Missouri American	WO-2012-0401	<u>ISRS filing</u> – Supervision
Laclede Gas Company	GO-2012-0356	<u>ISRS filing</u> – Supervision
Meramec Sewer Company	SR-2012-0309	<u>Informal Rate Case</u> – Lead Auditor
Ameren Missouri	ER-2012-0166	<p><u>Lead Auditor</u></p> <p><u>Direct</u> – Fuel, Taum Sauk Failure, Callaway Refueling, Fuel Inventory, Coal Refinement, Off-System Sales, Capacity Sales, Midwest Independent Transmission System Operator (MISO), Westinghouse Credits, Rate Case Expense, Outside Services, Costs associated with Owensville Acquisition, Project First;</p> <p><u>Surrebuttal</u> – Rate Case Expense, Fuel, Intangible Assets, Changes to Staff’s Cost of Service</p>
Lincoln County Sewer & Water	WA-2012-0018	<u>Informal Rate Case</u> – Lead Auditor, Rate Base, Maintenance, Sludge, Vehicles, Payroll, Legal, Exhibit Modeling System (Accounting Schedules)
House Springs Sewer Co.	SR-2011-0274	<u>Informal Rate Case</u> – Lead Auditor, Payroll, Rate Base, Accounting, Insurance, Utilities, Sludge, Vehicles, Property Taxes, Miscellaneous Expenses
Laclede Gas Co	GO-2011-0361	<u>ISRS filing</u> – Supervision

COMPANY	CASE NO.	ISSUES
Missouri American	WO-2011-0106	<u>ISRS filing</u> – Supervision
Missouri American / Aqua Missouri	WO-2011-0168	<u>Sale Case</u> – Rate Base Determination
Ameren Missouri	ER-2011-0028	<u>Direct</u> – Fuel, Maintenance, AMS Allocations, Taum Sauk Failure, SO2 Tracker, Callaway Refueling, Fuel Inventory, Off-System Sales, Capacity Sales, Westinghouse Credits; <u>Surrebuttal</u> – Coal Power Plant Maintenance, Limestone Expense, Taum Sauk Failure, Sioux Plant Coal Costs
Atmos Energy Corporation	GO-2011-0149	ISRS filing
Aqua Missouri	SW-2011-0103	Single Tariff Pricing
Laclede Gas Company	GO-2011-0058	ISRS filing
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
Mill Creek Sewer Company	SO-2010-0237	<u>Receivership</u> – Testified regarding company status
Atmos Energy Corporation	GO-2010-0168	ISRS filing

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

COMPANY	CASE NO.	ISSUES
Aqua Missouri	SR-2008-0267 SR-2008-0368 WR-2008-0266 WR-2008-0269	<u>Informal Rate Case</u> – Lead Auditor for part of time, EMS, Rate Base, Payroll, Corporate Allocations, Misc. Expenses
Laclede Gas Company	GO-2008-0067	Abandonment Case – Recommendation Submission
Missouri American Water Company	WR-2007-0216	<u>Lead Auditor</u> <u>Direct</u> – Allocations, Payroll and Payroll Taxes, Employee Benefits, Incentive Compensation
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
Atmos Energy Corporation	GR-2006-0387	<u>Lead Auditor</u> <u>Direct</u> – Corporate Allocations and Expenses, Payroll and Payroll Taxes, PSC Assessment, Taxes Other, Legal Fees
Central Jefferson County Utilities	QS-2006-0003	<u>Small Co Rate Request</u> – Lead Auditor, Rate base, payroll, affiliated transactions
Evergreen Lakes Water Company	QW-2005-0007	<u>Informal Rate Case</u> – All issues
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
Central Rivers Wastewater, Inc.	N/A	<u>Rate Review</u> – All issues related to review

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
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 <u>Surrebuttal</u> – AFUDC, Dues and Donations, St. Joseph Waste Disposal Expense, Transportation Expense, Property Taxes
Laclede Gas Company	GR-2002-356	<u>Direct</u> - Cash Working Capital, Rate Case Exp./PSC Assessment, Advertising, Misc. Expense

Thomas M. Imhoff

Present Position:

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

Educational Background and Experience:

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

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

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

Laclede Gas Company	GT-2001-329
Laclede Gas Company	GR-2001-629
Missouri Gas Energy	GT-2003-0033
Aquila Networks – L&P	GT-2003-0038
Aquila Networks – MPS	GT-2003-0039
Southern Missouri Gas Company, L.P.	GT-2003-0031
Fidelity Natural Gas, Inc.	GT-2003-0036
Atmos Energy Corporation	GT-2003-0037
Laclede Gas Company	GT-2003-0032
Union Electric Company d/b/a Ameren UE	GT-2003-0034
Laclede Gas Company	GT-2003-0117
Aquila Networks MPS & L&P	GR-2004-0072
Missouri Gas Energy	GR-2004-0209
Missouri Pipeline Company & Missouri Gas Company	GC-2006-0491
Atmos Energy Corporation	GR-2006-0387
Laclede Gas Company	GR-2007-0208
Missouri Gas Utility Company	GR-2008-0060
TriGen-Kansas City Energy Group	HR-2008-0300
Laclede Gas Company	GT-2009-0056
Missouri Gas Energy	GR-2009-0355
Empire District Gas Company	GR-2009-0434
Atmos Energy Corporation	GR-2010-0192
Laclede Gas Company	GR-2010-0171
Union Electric Company d/b/a Ameren UE	GR-2010-0363
Veolia Energy Kansas City, Inc.	HR-2011-0241
Union Electric Company d/b/a Ameren Missouri	ER-2012-0166
Kansas City Power & Light Company	ER-2012-0174
KCP&L Greater Missouri Operations Company	ER-2012-0175
The Empire District Electric Company	ER-2012-0345
Liberty Utilities	GO-2014-0006
Missouri Gas Energy	GR-2014-0007
Summit Natural Gas of Missouri Inc.	GR-2014-0086
Liberty Utilities	GR-2014-0152
Kansas City Power & Light Company	ER-2015-0370