

**MISSOURI PUBLIC SERVICE COMMISSION**

**STAFF REPORT**

**COST OF SERVICE**

**APPENDIX 1**

**Staff Credentials**

**THE EMPIRE DISTRICT ELECTRIC COMPANY,  
d/b/a Liberty**

**CASE NO. ER-2021-0312**

*Jefferson City, Missouri  
October 2021*

**APPENDIX 1**  
**STAFF CREDENTIALS**  
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**ALAN J. BAX**

**Credentials and Case Participation**

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 as a Staff Engineer until August 1999, at which time I began my employment with the Staff of the Missouri Public Service Commission. My current position is an Associate Engineer in the Engineering Analysis Department, within the Industry Analysis Division. 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

<u>COMPANY</u>	<u>CASE NUMBER</u>
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 Company	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
Aquila Networks – MPS	EO-2001-0384
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 Company	ER-2006-0314
Macon Electric Coop	EO-2005-0076
Aquila Networks – MPS	EO-2006-0244
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

<u>COMPANY</u>	<u>CASE NUMBER</u>
Union Electric Company d/b/a AmerenUE	EO-2006-0096
West Central Electric Cooperative	EO-2006-0339
Kansas City Power and Light Company	ER-2006-0314
Union Electric Company d/b/a AmerenUE	EO-2008-0031
Union Electric Company d/b/a AmerenUE	EC-2009-0193
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-2009-0400
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 Company	ER-2009-0089
Kansas City Power and Light – GMO	ER-2009-0090
Union Electric Company d/b/a AmerenUE	ER-2010-0036
Empire District Electric Company	ER-2010-0130
Laclede Electric Cooperative	EO-2010-0125
Union Electric Company d/b/a AmerenUE	EC-2010-0364
Union Electric Company d/b/a AmerenUE	EO-2011-0052
Kansas City Power and Light Company	ER-2010-0355
Union Electric Company d/b/a AmerenUE	EO-2010-0263
Kansas City Power and Light – GMO	EO-2011-0137
Kansas City Power and Light – GMO	ER-2010-0356
Union Electric Company d/b/a AmerenUE	ER-2011-0028
Kansas City Power and Light – GMO	EO-2012-0119
Kansas City Power and Light Company	EO-2011-0137
Union Electric Company d/b/a AmerenUE	ER-2012-0121
Union Electric Company d/b/a/ Ameren Missouri	EX-2012-0332
Empire District Electric Company	EO-2011-0085
Empire District Electric Company	EO-2012-0192
Empire District Electric Company	EO-2013-0313
Union Electric Company d/b/a AmerenUE	ER-2012-0180
Union Electric Company d/b/a AmerenUE	EO-2013-0418

<u>COMPANY</u>	<u>CASE NUMBER</u>
City Utilities of Springfield	EO-2012-0441
Kansas City Power and Light – GMO	EO-2012-0367
Empire District Electric Company	ER-2011-0004
Union Electric Company d/b/a/ Ameren Missouri	ER-2012-0166
Kansas City Power and Light Company	ER-2012-0174
Union Electric Company d/b/a/ Ameren Missouri	ER-2013-0044
Kansas City Power and Light – GMO	ER-2012-0175
Central Missouri Electric Cooperative	EO-2015-0137
Empire District Electric Company	ER-2012-0345
Kansas City Power and Light Company	EO-2012-0367
Boone Electric Cooperative	EO-2015-0012
Transource Missouri, LLC	EA-2013-0098
Black River Electric Cooperative	EO-2015-0096
Union Electric Company d/b/a/ Ameren Missouri	EW-2012-0369
Empire District Electric Company	ER-2014-0351
Union Electric Company d/b/a/ Ameren Missouri	EO-2014-0044
Union Electric Company d/b/a/ Ameren Missouri	EO-2013-0418
Union Electric Company d/b/a/ Ameren Missouri	EE-2013-0511
Union Electric Company d/b/a/ Ameren Missouri	EO-2015-0017
Union Electric Company d/b/a/ Ameren Missouri	EO-2016-0087
Union Electric Company d/b/a/ Ameren Missouri	EO-2014-0009
Kansas City Power and Light Company	EO-2014-0128
Union Electric Company d/b/a/ Ameren Missouri	EO-2017-0358
Empire District Electric Company	EO-2016-0192
Empire District Electric Company	EO-2017-0217
Union Electric Company d/b/a/ Ameren Missouri	EO-2014-0296
Union Electric Company d/b/a/ Ameren Missouri	EO-2015-0328
Union Electric Company d/b/a/ Ameren Missouri	ER-2014-0258
Union Electric Company d/b/a/ Ameren Missouri	EX-2017-0153
Union Electric Company d/b/a/ Ameren Missouri	EO-2019-0391
Empire District Electric Company	EO-2018-0118
Empire District Electric Company	ER-2016-0023
Ozark Electric Cooperative Inc.	EO-2020-0163
Union Electric Company d/b/a/ Ameren Missouri	EC-2016-0235
Union Electric Company d/b/a/ Ameren Missouri	EO-2018-0058
Union Electric Company d/b/a/ Ameren Missouri	EE-2019-0395
Kansas City Power and Light – GMO	ER-2016-0156
Kansas City Power and Light – GMO	EO-2019-0061

<u>COMPANY</u>	<u>CASE NUMBER</u>
Kansas City Power and Light Company	ER-2014-0370
Union Electric Company d/b/a/ Ameren Missouri	EO-2017-0044
Kansas City Power and Light Company	ER-2016-0285
Empire District Electric Company	EO-2019-0381
Union Electric Company d/b/a/ Ameren Missouri	ER-2016-0179
Union Electric Company d/b/a/ Ameren Missouri	EO-2018-0278
Union Electric Company d/b/a/ Ameren Missouri	EO-2020-0315
Union Electric Company d/b/a/ Ameren Missouri	EO-2017-0127
Kansas City Power and Light Company	ER-2018-0145
Kansas City Power and Light Company – GMO	ER-2018-0146
Evergy Missouri West LLC	EO-2021-0388
Union Electric Company d/b/a/ Ameren Missouri	EO-2021-0305
Union Electric Company d/b/a/ Ameren Missouri	EM-2021-0309
Union Electric Company d/b/a/ Ameren Missouri	ER-2019-0335
Union Electric Company d/b/a/ Ameren Missouri	EE-2019-0383
Evergy Missouri West LLC	EO-2021-0339
Liberty Utilities-Empire	EO-2021-0389
Empire District Electric Company	ER-2019-0374
Union Electric Company d/b/a/ Ameren Missouri	ET-2021-0082
Union Electric Company d/b/a/ Ameren Missouri	ER-2021-0240

## **MICHELLE A. BOCKLAGE**

### **Present Position**

I am currently employed as a Senior Research/Data Analyst with the Tariff/Rate Design Department within the Industry Analysis Division of the Missouri Public Service Commission (Commission). The Tariff/Rate Design Department participates and makes recommendations on tariff filings and various case filings 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 weather normalizations.

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

I have been employed as a Senior Research/Data Analyst within the Tariff/Rate Design Department since July 16, 2013. I began my employment with the Commission as a Clerk IV in December 1997. In June 1999, I moved to the Consumer Services section where my responsibilities included investigating informal and formal consumer complaints for compliance with the rules and regulations of the Commission. In January 2011, I moved to the Energy Resource Analysis section where my testimony and responsibility topics included tariff issues relating to Missouri Energy Efficiency Investment Act (MEEIA), Fuel Adjustment Clause (FAC), and promotional programs. Prior to joining the Commission I was employed by the Missouri Department of Transportation.

In December 2010, I earned a Bachelor of Science degree in Business Administration with majors in Management and Human Resources Management from Columbia College. In May 2014, I earned a Masters in Business Administration degree from Columbia College.

## Case Proceedings Participation

**Michelle A. Bocklage**

<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
EO-2012-0009	Greater Missouri Operations	Rebuttal	Tariff Issue
EO-2012-0142	Ameren Missouri	Rebuttal	Tariff Issue
EO-2012-0142	Ameren Missouri	Surrebuttal	Tariff Issue
GR-2014-0007	Laclede Gas Co.	Cost of Service Report	Weather Normalization
GR-2014-0086	Summit Natural Gas	Cost of Service Report	Weather Normalization
GR-2014-0086	Summit Natural Gas	Rebuttal	Weather Normalization
GR-2014-0086	Summit Natural Gas	Surrebuttal	Weather Normalization
ER-2016-0179	Ameren Missouri	Cost of Service Report	Weather Normalization
ER-2016-0023	Empire District Electric Company	Cost of Service Report	Weather Normalization
GR-2017-0215	Laclede Gas Company	Cost of Service Report	Weather Normalization
GR-2017-0215	Laclede Gas Company	Rebuttal	Weather Normalization
GR-2018-0013	Liberty Utilities	Cost of Service	Case Manager
GR-2018-0013	Liberty Utilities	Class Cost of Service	Case Manager
ER-2019-0374	Empire Gas Utilities	Cost of Service	Co-Case Coordinator and Revenues
ER-2019-0374	Empire Gas Utilities	Class Cost of Service	Co-Case Coordinator and Tariff Issues
GR-2021-0241	Ameren Missouri	Cost of Service	Revenues

**KIMBERLY K. BOLIN**  
**OF**  
**CREDENTIALS AND CASE PARTICIPATION**

**Present Position:**

I am a Utility Regulatory Manager for the Missouri Public Service Commission. As a Utility Regulatory Manager in this proceeding, I am responsible for the supervision of other Commission employees.

**Educational Credentials and Work Experience:**

I graduated from Central Missouri State University in Warrensburg, Missouri, with a Bachelor of Science in Business Administration, major emphasis in Accounting, in May 1993. Prior to working at the Commission, I was employed by the Missouri Office of the Public Counsel (OPC) as a Public Utility Accountant from September 1994 to April 2005. OPC represents residential and small commercial customers before the Commission. I have been employed by this Commission or by OPC as a Regulatory Auditor for over 25 years, and have submitted testimony on ratemaking matters numerous times before the Commission.

**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Ameren Missouri	ER-2021-0240	<b><u>Cost of Service Report</u></b> – COVID-19 AAO Cost Recovery, Rate Switching Tracker, Allocation Factors, Company Owned Life Insurance, Equity Issuance Costs, Tracker Mechanisms Proposals Policy	Pending
Ameren Missouri	GR-2021-0241	<b><u>Cost of Service Report</u></b> - COVID-19 AAO Cost Recovery, AMI-Software, Allocation Factors	Pending
Evergy Missouri Metro and Evergy Missouri West	ET-2021-0151	<b><u>Rebuttal Report</u></b> – Accounting	Contested
Spire Missouri	GR-2021-0108	<b><u>Cost of Service Report</u></b> – COVID-19 AAO Recovery <b><u>Surrebuttal</u></b> – Trackers	Settled
Missouri-American Water Company	WR-2020-0344	<b><u>Cost of Service Report</u></b> – Future Test Year, Credit Card Fee Expense, Amortization of Excess ADIT, COVID-19 AAO Recovery <b><u>Rebuttal</u></b> – Future Test Year, COVID-19 AAO Recovery, Amortization of Excess ADIT, Affiliate Transactions, AFUDC Rate <b><u>Surrebuttal</u></b> – Future Test Year, COVID-19 AAO, Tax Cut and Jobs Act of 2017, Outside Services, COVID Impacts on Revenue	Settled
Spire Missouri, Inc.	GU-2020-0376	<b><u>Rebuttal</u></b> – Accounting Authority Order, Lost Revenues	Settled
Evergy Metro, Inc., d/b/a Evergy Missouri Metro and Evergy Missouri West, Inc. d/b/a Evergy Missouri West	EU-2020-0350	<b><u>Rebuttal</u></b> – Accounting Authority Order, Lost Revenue, Carrying Costs	Contested
Empire District Electric Company	ER-2020-0311	<b><u>Rebuttal</u></b> – Coal Inventory Adjustment <b><u>Surrebuttal</u></b> – Coal Inventory Adjustment	Settled

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Empire District Electric Company	ER-2019-0374	<p><b><u>Direct</u></b> – Overview of Staff’s Filing  <b><u>Cost of Service Report</u></b> – Executive Overview, Test year/True-Up Period, Vegetation Management Tracker Regulatory Asset, Iatan and Plum Point Carrying Costs, Stub Period Tax Cut/Removal of Tax Impact, Tornado AAO, Rate Case Expense Sharing, Credit Card Fees, Clearing Accounts</p> <p><b><u>Rebuttal</u></b> – Asset Retirement Obligations, AAO and Tracker Policy, Affiliate Transactions</p> <p><b><u>Surrebuttal/True-Up</u></b> – Unamortized Balance of Joplin AAO, Credit Card Fees, Payroll Test year, Rate Case Expense Sharing, LED Lighting, Low-Income Pilot Program Amortization, Affiliate Transactions</p> <p><b><u>Supplemental</u></b> – Jurisdictional Allocations, Rate Case Expense, Management Expense, Pension and OPEBs, Affiliate Transactions, Software Maintenance</p>	Contested
Confluence Rivers Utility Operating Co., Inc.	WA-2019-0299	<p><b><u>Surrebuttal</u></b> – Quality of Service</p> <p><b><u>Direct</u></b> – Net Book Value of Plant</p>	Contested
Osage Utility Operating Co., Inc.	WA-2019-0185	<b><u>Surrebuttal</u></b> – Rate Base, Acquisition Incentive	Contested
Spire Inc.	GO-2019-0115 and GO-2019-116	<b><u>Staff Direct Report</u></b> – Blanket Work Orders and Current Income Taxes	Contested
Empire District Electric Company and Liberty Utilities	AO-2018-0179	<p><b><u>Direct</u></b> – Moneypool</p> <p><b><u>Surrebuttal</u></b> - Moneypool</p>	Contested
Confluence Rivers Utility Operating Company, Inc.	WM-2018-0116 and SM-2018-0117	<b><u>Direct</u></b> – Rate Base, Roy L Utilities	Settled
Spire Missouri Inc.	GO-2016-0332, GO-2016-0333, GO-2017-0201, GO-2017-0202 GO-2018-0309 and GO-2018-0310	<b><u>Direct</u></b> – Removal of Plastic Main and Service Line Replacement Costs	Contested

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri-American Water Company	WR-2017-0285	<b><u>Cost of Service Report</u></b> – Pension/OPEB Tracker, FAS 87 Pension Costs, FAS 106 OPEBs Costs, Franchise Taxes <b><u>Rebuttal</u></b> – Defined Contribution Plan, Cloud Computing, Affiliate Transaction Rule (Water Utility) <b><u>Surrebuttal</u></b> – Rate Case Expense	Settled
Missouri-American Water Company	WO-2018-0059	<b><u>Direct</u></b> – ISRS Overview, Accumulated Deferred Income Taxes, Reconciliation	
Missouri Gas Energy and Laclede Gas Company	GO-2016-0332 and GO-2016-0333	<b><u>Rebuttal</u></b> – Inclusion of Plastic Main and Service Line Replacements	Contested
Empire District Electric Company/Liberty Utilities	EM-2016-0213	<b><u>Rebuttal</u></b> – Overview of Transaction, Ratemaking /Accounting Conditions, Access to Records <b><u>Surrebuttal</u></b> – OPC Recommended Conditions, SERP	Settled
Hillcrest Utility Operating Company, Inc.	WR-2016-0064	<b><u>Direct</u></b> – Partial Disposition Agreement	Contested
Empire District Electric Company	ER-2016-0023	<b><u>Requirement Report</u></b> – Riverton Conversion Project and Asbury Air Quality Control System <b><u>Direct</u></b> – Overview of Staff’s Revenue Requirement Report and Overview of Staff’s Rate Design Filing	Settled
Missouri-American Water Company	WR-2015-0301	<b><u>Report on Cost of Service</u></b> – Corporate Allocation, District Allocations <b><u>Rebuttal</u></b> – District Allocations, Business Transformation <b><u>Surrebuttal</u></b> – District Allocations, Business Transformation, Service Company Costs	Settled
Empire District Electric Company	ER-2014-0351	<b><u>Direct</u></b> – Overview of Staff’s Filing <b><u>Rebuttal</u></b> - ITC Over-Collection, Cost of Removal Deferred Tax Amortization, State Flow-Through <b><u>Surrebuttal</u></b> – Unamortized Balance of Joplin Tornado, ITC Over-Collections, Cost of Removal Deferred Tax Amortization, State Flow-Through, Transmission Revenues and Expenses	Settled

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Brandco Investments/ Hillcrest Utility Operating Company, Inc.	WO-2014-0340	<b><u>Rebuttal</u></b> – Rate Base and Future Rates	Settled
Lake Region Water & Sewer	WR-2013-0461	<b><u>Direct</u></b> – Overview of Staff’s Filing <b><u>Report on Cost of Service</u></b> – True-Up, Availability Fees, Sewer Operating Expense, Sewer Equipment Maintenance Expense <b><u>Surrebuttal</u></b> – Availability Fees <b><u>True-Up Direct</u></b> – Overview of True-Up Audit <b><u>True-Up Rebuttal</u></b> – Corrections to True- Up	Contested
Empire District Electric Company	ER-2012-0345	<b><u>Direct</u></b> - Overview of Staff’s Filing <b><u>Report on Cost of Service</u></b> – SWPA Hydro Reimbursement, Joplin Tornado AAO Asset, SPP Revenues, SPP Expenses, Regulatory Plan Amortization Impacts, SWPA Amortization, Tornado AAO Amortization <b><u>Rebuttal</u></b> – Unamortized Balance of Joplin Tornado AAO, Rate Case Expense, True- Up and Uncontested Issues <b><u>Surrebuttal</u></b> – Unamortized Balance of Joplin Tornado AAO, SPP Transmission Expense, True-Up, Advanced Coal Investment Tax Credit	Settled
Missouri-American Water Company	WR-2011-0337	<b><u>Direct</u></b> – Overview of Staff’s Filing <b><u>Report on Cost of Service</u></b> - True-Up Recommendation, Tank Painting Tracker, Tank Painting Expense <b><u>Rebuttal</u></b> - Tank Painting Expense, Business Transformation <b><u>Surrebuttal</u></b> – Tank Painting Tracker, Acquisition Adjustment	Settled

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri-American Water Company	WR-2010-0131	<b><u>Report on Cost of Service</u></b> - Pension/OPEB Tracker, Tank Painting Tracker, Deferred Income Taxes, FAS 87 Pension Costs, FAS 106 – Other Post-Employment Benefits, Incentive Compensation, Group Insurance and 401(k) Employer Costs, Tank Painting Expense, Dues and Donations, Advertising Expense, Promotional Items, Current and Deferred Income Tax Expense	Settled
Empire District Gas Company	GR-2009-0434	<b><u>Report on Cost of Service</u></b> – Prepaid Pension Asset, Pension Tracker Asset/Liability, Unamortized Accounting Authority Order Balances, Pension Expense, OPEBs, Amortization of Stock Issuance Costs, Amortization of Accounting Authority Orders <b><u>Direct</u></b> – Overview of Staff's Filing	Settled
Laclede Gas Company	GT-2009-0056	<b><u>Surrebuttal Testimony</u></b> – Tariff	Contested
Missouri-American Water Company	WR-2008-0311 & SR-2008-0312	<b><u>Report on Cost of Service</u></b> – Tank Painting Tracker, Lobbying Costs, PSC Assessment <b><u>Direct</u></b> – Overview of Staff's Filing <b><u>Rebuttal</u></b> – True-Up Items, Unamortized Balance of Security AAO, Tank Painting Expense, Fire Hydrant Painting Expense <b><u>Surrebuttal</u></b> – Unamortized Balance of Security AAO, Cedar Hill Waste Water Plant, Tank Painting Expense, Fire Hydrant Painting Expense	Settled
Missouri Gas Utility, Inc.	GR-2008-0060	<b><u>Report on Cost of Service</u></b> – Plant-in Service/Capitalization Policy, Plant-in Service/Purchase Price Valuation, Depreciation Reserve, Revenues, Uncollectible Expense	Settled
Laclede Gas Company	GR-2007-0208	<b><u>Direct</u></b> - Test Year and True-Up, Environmental costs, AAOs, Revenue, Miscellaneous Revenue, Gross receipts Tax, Gas Costs, Uncollectibles, EWCR, AMR, Acquisition Adjustment	Settled

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Kansas City Power and Light Company	ER-2006-0314	<b><u>Direct</u></b> - Gross Receipts Tax, Revenues, Weather Normalization, Customer Growth/Loss Annualization, Large Customer Annualization, Other Revenue, Uncollectible (Bad Debt) Expense, Payroll, A&G Salaries Capitalization Ratio, Payroll Taxes, Employer 401 (k) Match, Other Employee Benefits <b><u>Surrebuttal</u></b> - Uncollectible (Bad Debt) Expense, Payroll, A&G Salaries Capitalization Ratio, Other Employee Benefits	Contested
Missouri Gas Energy	GR-2006-0204	<b><u>Direct</u></b> - Payroll, Incentive Compensation, Payroll Taxes, Employee Benefits, Lobbying, Customer & Governmental Relations Department, Collections Contract	Settled
Missouri Gas Energy	GU-2005-0095	<b><u>Rebuttal</u></b> - Accounting Authority Order <b><u>Surrebuttal</u></b> - Accounting Authority Order	Contested
The Empire District Electric Company	ER-2004-0570	<b><u>Direct</u></b> - Payroll	Settled
Missouri American Water Company & Cedar Hill Utility Company	SM-2004-0275	<b><u>Direct</u></b> - Acquisition Premium	Settled
Missouri Gas Energy	GR-2004-0209	<b><u>Direct</u></b> - Safety Line Replacement Program; Environmental Response Fund; Dues & Donations; Payroll; Customer & Governmental Relations Department Disallowance; Outside Lobbyist Costs <b><u>Rebuttal</u></b> - Customer Service; Incentive Compensation; Environmental Response Fund; Lobbying/Legislative Costs <b><u>True-Up</u></b> - Rate Case Expense	Contested
Osage Water Company	ST-2003-0562 / WT-2003-0563	<b><u>Direct</u></b> - Payroll <b><u>Rebuttal</u></b> - Payroll; Lease Payments to Affiliated Company; alleged Legal Requirement of a Reserve	Case Dismissed

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri American Water Company	WR-2003-0500	<b><u>Direct</u></b> - Acquisition Adjustment; Water Treatment Plant Excess Capacity; Retired Treatment Plan; Affiliated Transactions; Security AAO; Advertising Expense; Customer Correspondence	Settled
Empire District Electric	ER-2002-424	<b><u>Direct</u></b> - Dues & Donations; Memberships; Payroll; Security Costs <b><u>Rebuttal</u></b> - Energy Traders' Commission <b><u>Surrebuttal</u></b> - Energy Traders' Commission	Settled

**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

**WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL**

Missouri Gas Energy	GU-2005-0095	<b><u>Rebuttal</u></b> - Accounting Authority Order <b><u>Surrebuttal</u></b> - Accounting Authority Order	Contested
The Empire District Electric Company	ER-2004-0570	<b><u>Direct</u></b> - Payroll	Settled
Missouri American Water Company & Cedar Hill Utility Company	SM-2004-0275	<b><u>Direct</u></b> - Acquisition Premium	Settled
Missouri Gas Energy	GR-2004-0209	<b><u>Direct</u></b> - Safety Line Replacement Program; Environmental Response Fund; Dues & Donations; Payroll; Customer & Governmental Relations Department Disallowance; Outside Lobbyist Costs <b><u>Rebuttal</u></b> - Customer Service; Incentive Compensation; Environmental Response Fund; Lobbying/Legislative Costs <b><u>True-Up</u></b> - Rate Case Expense	Contested
Osage Water Company	ST-2003-0562 / WT-2003-0563	<b><u>Direct</u></b> - Payroll <b><u>Rebuttal</u></b> - Payroll; Lease Payments to Affiliated Company; alleged Legal Requirement of a Reserve	Case Dismissed
Missouri American Water Company	WR-2003-0500	<b><u>Direct</u></b> - Acquisition Adjustment; Water Treatment Plant Excess Capacity; Retired Treatment Plan; Affiliated Transactions; Security AAO; Advertising Expense; Customer Correspondence	Settled
Empire District Electric	ER-2002-424	<b><u>Direct</u></b> - Dues & Donations; Memberships; Payroll; Security Costs <b><u>Rebuttal</u></b> - Energy Traders' Commission <b><u>Surrebuttal</u></b> - Energy Traders' Commission	Settled

Laclede Gas Company	GR-2002-356	<b><u>Direct</u></b> - Advertising Expense; Safety Replacement Program and the Copper Service Replacement Program; Dues & Donations; Rate Case Expense <b><u>Rebuttal</u></b> - Gas Safety Replacement Program / Deferred Income Taxes for AAOs	Settled
Missouri-American Water Company	WO-2002-273	<b><u>Rebuttal</u></b> - Accounting Authority Order <b><u>Cross-Surrebuttal</u></b> - Accounting Authority Order	Contested
Environmental Utilities	WA-2002-65	<b><u>Direct</u></b> - Water Supply Agreement <b><u>Rebuttal</u></b> - Certificate of Convenience & Necessity	Contested
Warren County Water & Sewer	WC-2002-160 / SC-2002-155	<b><u>Direct</u></b> - Clean Water Act Violations; DNR Violations; Customer Service; Water Storage Tank; Financial Ability; Management Issues <b><u>Surrebuttal</u></b> - Customer Complaints; Poor Management Decisions; Commingling of Regulated & Non-Related Business	Contested
Laclede Gas Company	GR-2001-629	<b><u>Direct</u></b> - Advertising Expense; Safety Replacement Program; Dues & Donations; Customer Correspondence	Settled
Gateway Pipeline Company	GM-2001-585	<b><u>Rebuttal</u></b> - Acquisition Adjustment; Affiliated Transactions; Company's Strategic Plan	Contested
Empire District Electric	ER-2001-299	<b><u>Direct</u></b> - Payroll; Merger Expense <b><u>Rebuttal</u></b> - Payroll <b><u>Surrebuttal</u></b> - Payroll	Settled
Osage Water Company	SR-2000-556/ WR-2000-557	<b><u>Direct</u></b> - Customer Service	Contested
St. Louis County Water Company	WR-2000-844	<b><u>Direct</u></b> - Main Incident Expense	Settled

Missouri American Water Company	WR-2000-281/ SR-2000-282	<b><u>Direct</u></b> - Water Plant Premature Retirement; Rate Case Expense <b><u>Rebuttal</u></b> - Water Plant Premature Retirement <b><u>Surrebuttal</u></b> - Water Plant Premature Retirement	Contested
Laclede Gas Company	GR-99-315	<b><u>Direct</u></b> - Advertising Expense; Dues & Donations; Miscellaneous Expense; Items to be Trued-up	Contested
St. Joseph Light & Power	HR-99-245	<b><u>Direct</u></b> - Advertising Expense; Dues & Donations; Miscellaneous Expense; Items to be Trued-up <b><u>Rebuttal</u></b> - Advertising Expense <b><u>Surrebuttal</u></b> - Advertising Expense	Settled
St. Joseph Light & Power	ER-99-247	<b><u>Direct</u></b> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs <b><u>Rebuttal</u></b> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs <b><u>Surrebuttal</u></b> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs	Settled
Laclede Gas Company	GR-98-374	<b><u>Direct</u></b> - Advertising Expense; Gas Safety Replacement AAO; Computer System Replacement Costs	Settled
Missouri Gas Energy	GR-98-140	<b><u>Direct</u></b> - Payroll; Advertising; Dues & Donations; Regulatory Commission Expense; Rate Case Expense	Contested
Gascony Water Company, Inc.	WA-97-510	<b><u>Rebuttal</u></b> - Rate Base; Rate Case Expense; Cash Working Capital	Settled
Union Electric Company	GR-97-393	<b><u>Direct</u></b> - Interest Rates for Customer Deposits	Settled
St. Louis County Water Company	WR-97-382	<b><u>Direct</u></b> - Interest Rates for Customer Deposits, Main Incident Expense	Settled

Associated Natural Gas Company	GR-97-272	<b><u>Direct</u></b> - Acquisition Adjustment; Interest Rates for Customer Deposits <b><u>Rebuttal</u></b> - Acquisition Adjustment; Interest Rates for Customer Deposits <b><u>Surrebuttal</u></b> - Interest Rates for Customer Deposits	Contested
Missouri-American Water Company	WA-97-45	<b><u>Rebuttal</u></b> - Waiver of Service Connection Charges	Contested
Imperial Utility Corporation	SC-96-427	<b><u>Direct</u></b> - Revenues, CIAC <b><u>Surrebuttal</u></b> - Payroll; Uncollectible Accounts Expense; Rate Case Expense, Revenues	Settled
St. Louis Water Company	WR-96-263	<b><u>Direct</u></b> -Main Incident Repairs <b><u>Rebuttal</u></b> - Main Incident Repairs <b><u>Surrebuttal</u></b> - Main Incident Repairs	Contested
Steelville Telephone Company	TR-96-123	<b><u>Direct</u></b> - Depreciation Reserve Deficiency	Settled
Missouri-American Water Company	WR-95-205/ SR-95-206	<b><u>Direct</u></b> - Property Held for Future Use; Premature Retirement of Sewer Plant; Depreciation Study Expense; Deferred Maintenance <b><u>Rebuttal</u></b> - Property Held for Future Use; Premature Retirement of Sewer Plant; Deferred Maintenance <b><u>Surrebuttal</u></b> - Property Held for Future Use; Premature Retirement of Sewer Plant	Contested
St. Louis County Water Company	WR-95-145	<b><u>Rebuttal</u></b> - Tank Painting Reserve Account; Main Repair Reserve Account <b><u>Surrebuttal</u></b> - Main Repair Reserve Account	Contested

## **Kory J. Boustead**

### **Education and Employment Background**

I am a Research/Data Analyst in the Energy Resources Department, Industry Analysis Division of the Missouri Public Service Commission (Commission). I have been employed at the Missouri Public Service Commission as Rate & Tariff Examiner since July 2012.

In December 1998, I earned a Bachelor of Science degree in Business Administration with an emphasis in Marketing from Columbia College. I went on to earn a Master of Business Administration, in Business Administration and Management from William Woods University in 2001.

Prior to joining the Commission, beginning in 2002, I was employed with Ameren Missouri as a Customer Service Representative in the Jefferson City Call Center. In this role, I was responsible for answering customer inquiries and requests through the call center including establishment of new and transfer accounts. I effectively managed customer complaints, resolving billing issues, and handling trouble calls. I was responsible for establishing payment agreements, advising customers regarding collection procedures and responsible for maintaining personal telephone statistics and call volume in excess of company average. Prior to my employment with Ameren Missouri I worked for Sprint Telephone in customer service, KRCG-TV in advertising and was the retail store manager for Alamosa PCS (a Sprint PCS affiliate) in Jefferson City.

**List of Previous Testimony Filed**

**Kory J. Boustead**

<b>Date Filed</b>	<b>Issue</b>	<b>Case Number</b>	<b>Case Name</b>
05/30/2014	<b>Direct - Staff Report -</b> Low Income Weatherization Programs, Energy Efficiency, Service Line Extension	GR-2014-0086	Summit Natural Gas of Missouri, Inc.
06/06/2014	<b>Direct - Staff Report -</b> Low Income Weatherization Programs, Energy Efficiency, Main Line Extension	GR-2014-0152	Liberty Utilities
07/11/2014	<b>Rebuttal -</b> Energy Efficiency, Low Income Weatherization Program	GR-2014-0086	Summit Natural Gas of Missouri, Inc.
07/30/2014	<b>Rebuttal -</b> Low Income Weatherization Programs, Energy Efficiency, Main Line Extension	GR-2014-0152	Liberty Utilities
08/08/2014	<b>Surrebuttal -</b> Low Income Weatherization Program	GR-2014-0086	Summit Natural Gas of Missouri, Inc.
12/05/2014	<b>Direct - Staff Report -</b> Low Income Keeping Current Pilot Program	ER-2014-0258	Ameren Missouri
02/06/15	<b>Surrebuttal -</b> Low Income Keeping Current Pilot Program	ER-2014-0258	Ameren Missouri
04/03/2015	<b>Direct - Staff Report -</b> Economic Relief Pilot Program, Low Income Weatherization Program	ER-2014-0370	Kansas City Power & Light Company

cont'd Kory J. Boustead

Date Filed	Issue	Case Number	Case Name
03/25/2016	<b>Direct - Staff Report -</b> Low Income Programs, Low Income Weatherization Program	ER-2016-0023	The Empire District Electric Company
05/12/2016	<b>Rebuttal -</b> Low Income Weatherization Program	ER-2016-0023	The Empire District Electric Company
07/15/2016	<b>Direct- Staff Report –</b> Income-Eligible Weatherization, Economic Relief Pilot Program	ER-2016-0156	KCP&L Greater Missouri Operations Company
09/02/2016	<b>Surrebuttal –</b> Income-Eligible Weatherization, Economic Relief Pilot Program	ER-2016-0156	KCP&L Greater Missouri Operations Company
11/30/2016	<b>Direct – Staff Report –</b> Income-Eligible Weatherization, Economic Relief Pilot Program	ER-2016-0258	Kansas City Power & Light Company
12/09/2016	<b>Direct – Staff Report -</b> Low Income Keeping Current Pilot Program, Low Income Weatherization Assistance Program	ER-2016-0179	Ameren Missouri
01/20/2017	<b>Rebuttal –</b> Low Income Weatherization Program	ER-2016-0179	Ameren Missouri
02/28/2018	<b>Staff Report -</b> Emission Allowances and Interest	EO-2018-0067	Staff's Sixth Fuel Adjustment Clause Prudence Review Report – Ameren Missouri
03/16/2018	<b>Direct – Staff Report –</b> Tariff Organization	GR-2018-0013	Liberty Utilities

cont'd Kory J. Boustead

Date Filed	Issue	Case Number	Case Name
06/19/2018	<b>Direct – Staff Report –</b> Income Eligible Weatherization	ER-2018-0245	Kansas City Power & Light Company
04/30/2018	<b>Direct – Staff Report –</b> Interest	EO-2018-0155	First Prudence Review for Cycle 2 of Costs Related to the Demand-Side Programs for the Electric Operations of Union Electric Company, d/b/a Ameren Missouri
06/19/2018	<b>Direct – Staff Report -</b> Income Eligible Weatherization	ER-2018-0246	KCP&L Greater Missouri Operations Company
08/30/2018	<b>Rebuttal –</b> Low-Income Programs and Tariff design	EO-2018-0122	Ameren Missouri’s 3 <sup>rd</sup> Filing to Implement Regulatory Changes in Furtherance of Energy Efficiency as Allowed by MEEIA
09/05/2018	<b>Staff Report –</b> Interest, Renewable Energy Credit Revenue and Plant Outages	EO-2018-0244	In the Matter of the Seventh Prudence Review of Costs Subject to the Commission Approved Fuel Adjustment Clause of The Empire District Electric Company
09/17/2018	<b>Surrebuttal –</b> Low-Income Programs and Tariff design	EO-2018-0122	Ameren Missouri’s 3 <sup>rd</sup> Filing to Implement Regulatory Changes in Furtherance of Energy Efficiency as Allowed by MEEIA
02/28/2019	<b>Staff Report –</b> Renewable Energy Credits	EO-2019-0067	In the Matter of the Eighth Prudence Review of Costs Subject to the Commission- Approved Fuel Adjustment Clause of KCP&L Greater Missouri Operations Company
02/28/2019	<b>Staff Report –</b> Renewable Energy Credits	EO-2019-0068	In the Matter of the Second Prudence Review of Costs Subject to the Commission- Approved Fuel Adjustment Clause of Kansas City Power and Light Company

Date Filed	Issue	Case Number	Case Name
4/19/2019	<b>Staff Direct Cost of Service Report – Energy Efficiency, Low-Income Programs &amp; Low-Income Weatherization</b>	GR-2019-0077	In the Matter of Union Electric Company d/b/a Ameren Missouri’s Tariffs to Increase its Revenues for Natural Gas Service
6/6/2019	<b>Rebuttal Testimony - Renewable Energy Credits</b>	EO-2019-0067	In the Matter of the 8 <sup>th</sup> Prudence Review of Costs Subject to the Commission-Approved Fuel Adjustment Clause of KCP&L Greater Missouri Operations Company
6/7/2019	<b>Rebuttal Testimony – Energy Efficiency, Low-Income Programs and Low-Income Weatherization</b>	GR-2019-0077	In the Matter of Union Electric Company d/b/a Ameren Missouri’s Tariffs to Increase its Revenues for Natural Gas Service
7/10/2019	<b>Surrebuttal Testimony - Energy Efficiency, Low-Income Programs &amp; Low-Income Weatherization</b>	GR-2019-0077	In the Matter of Union Electric Company d/b/a Ameren Missouri’s Tariffs to Increase its Revenues for Natural Gas Service
7/22/2019	<b>Cross-Rebuttal Testimony – Renewable Energy Credits</b>	EO-2019-0067	In the Matter of the 8 <sup>th</sup> Prudence Review of Costs Subject to the Commission-Approved Fuel Adjustment Clause of KCP&L Greater Missouri Operations Company

cont'd Kory J. Boustead

Date Filed	Issue	Case Number	Case Name
12/04/2019	<b>Staff Direct Cost of Service Report – Energy Efficiency, Low-Income Programs &amp; Low-Income Weatherization</b>	ER-2019-0335	In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Decrease Its Revenues for Electric Service
01/15/2020	<b>Staff Direct Cost of Service Report – Low-Income Programs &amp; Low-Income Weatherization</b>	ER-2019-0374	In the Matter of The Empire District Electric Company's Request for Authority To File Tariffs Increasing Rates for Electric Service Provided to Customers in its Missouri Service Area
01/21/2020	<b>Rebuttal Testimony – Energy Efficiency, Low-Income Programs and Low-Income Weatherization</b>	ER-2019-0335	In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Decrease Its Revenues for Electric Service
05/12/2021	<b>Staff Direct Cost of Service Report – Energy Efficiency Programs, Low-Income Weatherization &amp; Low-Income Programs</b>	GR-2021-0108	In the Matter of Spire Missouri Inc.'s d/b/a Spire Request for Authority to Implement a General Rate Increase for Natural Gas Service Provided in the Company's Missouri Service Area
06/17/2021	<b>Rebuttal Testimony – Energy Efficiency, Low-Income Programs</b>	GR-2021-0108	In the Matter of Spire Missouri Inc.'s d/b/a Spire Request for Authority to Implement a General Rate Increase for Natural Gas Service Provided in the Company's Missouri Service Area
09/03/2021	<b>Staff Direct Cost of Service – Low Income Weatherization &amp; Low Income Programs</b>	ER-2021-0240	In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Adjust Its Revenues for Electric Service

Date Filed	Issue	Case Number	Case Name
10/15/2021	<b>Rebuttal Testimony – Low Income Programs</b>	ER-2021-0240	In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Adjust Its Revenues for Electric Service
09/03/2021	<b>Staff Direct Cost of Service Report – Energy Efficiency, Low Income Weatherization</b>	GR-2021-0241	In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Adjust its Revenues for Natural Gas Service
10/15/2021	<b>Rebuttal Testimony – Low Income Programs</b>	GR-2021-0241	In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Adjust its Revenues for Natural Gas Service

**DAVID T. BUTTIG, PE**

**PRESENT POSITION:**

I am a Professional Engineer in the Engineering Analysis Department, Industry Analysis Division, of the Missouri Public Service Commission.

**EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:**

I received my Bachelor of Science Degree in Environmental Engineering from the Missouri University of Science & Technology in May of 2012. In February of 2013 I began employment with the Missouri Department of Natural Resources in the Air Pollution Control Program as an Environmental Engineer I. In February of 2014, I was promoted to an Environmental Engineer II within the Air Pollution Control Program. I began employment with the commission as an engineer in July of 2018. I am a licensed professional engineer in the State of Missouri.

**SUMMARY OF CASE INVOLVEMENT:**

<b>Case Number</b>	<b>Utility</b>	<b>Type</b>	<b>Issue</b>
EA-2019-0010	Empire District Electric Company	Staff Report	Certificate of Convenience and Necessity
GR-2019-0077	Ameren Missouri (Gas)	Staff Report Rebuttal Testimony	Depreciation
GE-2020-0009	Summit Natural Gas of Missouri	Memorandum	Waiver Request
WR-2020-0264	Raytown Water Company	Staff Memorandum	Depreciation
WA-2021-0116	Missouri American Water Company	Staff Memorandum	Depreciation
GR-2021-0108	Spire Missouri	Staff Report Rebuttal Testimony	Depreciation
EE-2021-0423	Evergy	Staff Memorandum	Waiver Request
ER-2019-0335	Ameren	Staff Report Surrebuttal Testimony	Depreciation

cont'd David T. Buttig, PE

<b>Case Number</b>	<b>Utility</b>	<b>Type</b>	<b>Issue</b>
SA-2021-0074	Missouri American Water Company	Staff Recommendation	Depreciation

## **PETER CHARI**

### **CREDENTIALS AND CASE PARTICIPATION**

#### **POSITION:**

Senior Utility Regulatory Auditor, Financial Analysis

#### **EDUCATION:**

B.A. Finance and Economics, North Central College - 2004

- Minor in Accounting

MBA Finance, North Central College - 2007

Certified Rate of Return Analyst (CRRA) - 2019

#### **EXPERIENCE:**

I started working at the Commission on June 25, 2018 as a Utilities Regulatory Auditor, Financial Analysis. Before coming to the Commission I worked as in waste disposal and healthcare.

My job duties include providing testimony for Rate Cases, Certificate of Convenience Cases, Finance Cases, Merger Cases and Nuclear Decommissioning Cases. I promoted to Utilities Regulatory Auditor III on June 25, 2019. My job title changed to Senior Utility Regulatory Auditor on July 1, 2020.

#### **I provided recommendations for the following cases:**

EF-2019-0215

WF-2019-0206

SA-2019-0161

WR-2019-0158

GA-2020-0105

ER-2019-0374

cont'd Peter Chari

EF-2021-0011

GF-2020-0334

WR-2021-0177

WF-2021-0016

EO-2021-0050

EO-2021-0108

EF-2021-0011

EO-2021-0051

ER-2020-0396

## Amanda Coffey

### Present Position:

I am an Associate Engineer in the Engineering Analysis Department, of the Industry Analysis Division of the Missouri Public Service Commission.

### Educational Background and Work Experience:

I received my Bachelor of Science in Chemical Engineering from the University of Missouri in 2012. I was employed by the Missouri Department of Natural Resources as an Environmental Engineer from 2015 through 2018. I have been employed by the Commission since 2018.

### Case History:

Case Number	Utility	Type	Issue
EC-2020-0252	Evergy West	Electric	Formal Complaint
EO-2019-0315	KCPL	Electric	RES Compliance Report
EO-2019-0317	KCPL	Electric	RES Compliance Plan
EO-2019-0396	City of Gallatin	Electric	Addendum to Territorial Agreement
EO-2020-0060	Farmers' Electric	Electric	Territorial Agreement
EO-2020-0329	Evergy Metro	Electric	RES Compliance
EO-2020-0331	Evergy Metro	Electric	RES Compliance
EO-2020-0341	Evergy Metro	Electric	Vegetation Management Report
EO-2020-0342	Evergy West	Electric	Vegetation Management Report
EO-2021-0001	Empire	Electric	Reliability Compliance Report
ET-2021-0082	Ameren	Electric	Surge Protection Program
SA-2019-0161	United Services	Sewer	Depreciation
SR-2019-0157	S.K.&M.	Sewer	Depreciation
EA-2020-0371	Ameren	Electric	CCN Application Requirements
EO-2021-0163	SEMO	Electric	Change of Supplier
EO-2021-0345	Evergy Metro	Electric	RES Compliance
EO-2021-0346	Evergy West	Electric	RES Compliance
EO-2021-0347	Evergy Metro	Electric	RES Compliance
EO-2021-0348	Evergy West	Electric	RES Compliance
SA-2022-0014	Elm Hills	Sewer	Depreciation
SA-2022-0029	Mid Mo Sanitation	Sewer	Depreciation

## **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 Senior Research/Data Analyst with the Tariff/Rate Design Department within the Industry Analysis Division 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, 2013, I assumed the position of a Utility Policy Analyst II (which is now reclassified as a Senior Research/Data Analyst) within the same Section, where my duties consist of coordinating highly complex activities, analyzing applications, reviewing tariffs, and making recommendations based upon my evaluations. I currently serve on the NARUC Staff Subcommittee on Rate Design. 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 AmerenUE	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 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
ER-2016-0023	Empire	Large Power Feed Mill Annualization	Staff Report
GR-2017-0215 and GR-2017-0216	Spire Missouri Inc.	Executive Summary, Background, Test Year/True-Up Period and Staff's Revenue Requirement Recommendation	Staff Report

	Company	Issue	Type of Filing
ER-2018-0145 and ER-2018-0146	Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company	Rate Revenues Introduction, The Development of Rate Revenue, Regulatory Adjustments to Test Year Sales and Rate Revenue, Customer Growth, and Adjustment for Non-Missouri classes	Staff Report
GR-2019-0077	Union Electric Company, d/b/a Ameren Missouri	Class Cost of Service, Rate Design and Bill Format Recommendation	Staff Report
ER-2019-0335	Union Electric Company, d/b/a Ameren Missouri	Cost of Service, Update Period Adjustments, Large Customer Annualization, MEEIA Revenue Adjustment, Weather Normalization of Revenue and 365 Day Adjustment	Staff Report
GR-2021-0108	Spire Missouri Inc.	Cost of Service, Large Customer Annualization, Weather Normalization of Revenue and 365 Day Adjustment, Rate Switching Adjustment and Growth Adjustment	Staff Report
ER-2021-0240	Union Electric Company, d/b/a Ameren Missouri	Cost of Service, Update Period Adjustments, Community Solar, Rate Switching, MEEIA Revenue Adjustment, Weather Normalization of Revenue and 365 Day Adjustment, Growth Adjustment and Rebuttal	Staff Report

**Cedric E. Cunigan, PE**

**PRESENT POSITION:**

I am an Associate Engineer in the Engineering Analysis Department, Industry Analysis Division, of the Missouri Public Service Commission.

**EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:**

In May 2011, I earned a Bachelor of Science in Biological Engineering from the University of Missouri, in Columbia. In May 2013, I earned a Master of Business Administration, also from the University of Missouri. I began work with the Missouri Department of Natural Resources Solid Waste Management Program in August 2013. I started as a Technician and was promoted to an Environmental Engineer I in January 2014. I transferred to the Hazardous Waste Program in September 2014. In January 2015, I was promoted to an Environmental Engineer II. I ended employment with the Department of Natural Resources in January of 2017 and began work with the Missouri Public Service Commission as a Utility Engineering Specialist III.

**Summary of Case Involvement:**

<b>Case Number</b>	<b>Utility</b>	<b>Type</b>	<b>Issue</b>
EO-2017-0267	Empire District Electric Company	Memorandum	RES Compliance Report and Plan
EO-2017-0270	KCP&L Greater Missouri Operations Company	Memorandum	RES Compliance Report
EO-2017-0272	KCP&L Greater Missouri Operations Company	Memorandum	RES Compliance Plan
EO-2018-0111	Macon Electric Cooperative & City of Marceline	Memorandum	Change of Supplier
EC-2018-0089	Union Electric Company d/b/a Ameren Missouri	Staff Report	Complaint Investigation
EO-2018-0285	Empire District Electric Company	Memorandum	RES Compliance Report and Plan
EO-2018-0289	KCP&L Greater Missouri Operations Company	Memorandum	RES Compliance Report

continued Cedric E. Cunigan, PE

Case Number	Utility	Type	Issue
EO-2018-0291	KCP&L Greater Missouri Operations Company	Memorandum	RES Compliance Plan
ER-2018-0145 & ER-2018-0146	KCPL & KCP&L Greater Missouri Operations Company	Cost of Service Report, Rebuttal, & Surrebuttal	Renewable Energy
WR-2018-0328	Middlefork Water Company	Depreciation Workpapers	Depreciation
EA-2018-0202	Union Electric Company d/b/a Ameren Missouri	Staff Report	Certificate of Convenience and Necessity Application Requirements
EC-2018-0376	Union Electric Company d/b/a Ameren Missouri	Staff Report	Complaint Investigation
EA-2019-0010 & EA-2019-0118	Union Electric Company d/b/a Ameren Missouri	Staff Report	Certificate of Convenience and Necessity Application Requirements
EA-2019-0021	Union Electric Company d/b/a Ameren Missouri	Staff Report	Certificate of Convenience and Necessity Application Requirements
EE-2019-0305	Empire District Electric Company	Memorandum	RES Compliance Report and Plan
EO-2019-0320	Union Electric Company d/b/a Ameren Missouri	Memorandum	RES Compliance Report and Plan
EO-2019-0371	Union Electric Company d/b/a Ameren Missouri	Staff Report	Certificate of Convenience and Necessity Application Requirements
EE-2020-0411	Union Electric Company d/b/a Ameren Missouri	Memorandum	RES Compliance Plan
ET-2020-0259	Empire District Electric Company	Memorandum	Renewable Energy Tariff
EO-2020-0323	Empire District Electric Company	Memorandum	RES Compliance Report and Plan
EO-2020-0328	Union Electric Company d/b/a Ameren Missouri	Memorandum	RES Compliance Report and Plan
EA-2020-0371	Union Electric Company d/b/a Ameren Missouri	Staff Report	Certificate of Convenience and Necessity Application Requirements
WR-2020-0344	Missouri American Water Company	Cost of Service Report, Rebuttal, and Surrebuttal	Depreciation

<b>Case Number</b>	<b>Utility</b>	<b>Type</b>	<b>Issue</b>
SA-2021-0017	Missouri American Water Company	Staff Report	Depreciation
EO-2021-0032	Evergy	Staff Report	Solar Requirements 393.1665 RSMo
SA-2021-0120	Missouri American Water Company	Staff Report	Depreciation
EO-2021-0344	Empire District Electric Company	Memorandum	RES Compliance Report and Plan
EO-2021-0352	Union Electric Company d/b/a Ameren Missouri	Memorandum	RES Compliance Report and Plan

**CLAIRE M. EUBANKS, PE**

**PRESENT POSITION:**

I am the Manager of the Engineering Analysis Department, Industry Analysis Division of the Missouri Public Service Commission.

**EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:**

I received my Bachelor of Science degree in Environmental Engineering from the University of Missouri – Rolla, now Missouri University of Science and Technology, in May 2006. I am a licensed professional engineer in the states of Missouri and Arkansas. Immediately after graduating from UMR, I began my career with Aquaterra Environmental Solutions, Inc., now SCS Aquaterra, an engineering consulting firm based in Overland Park, Kansas. During my time with Aquaterra, I worked on various engineering projects related to the design, construction oversight, and environmental compliance of solid waste landfills. I began my employment with the Commission in November 2012 and was promoted to my current position in April 2020.

**CASE HISTORY:**

<b>Case Number</b>	<b>Utility</b>	<b>Type</b>	<b>Issue</b>
EA-2012-0281	Ameren	Rebuttal	Certificate of Convenience and Necessity
EC-2013-0379 EC-2013-0380	KCP&L KCP&L GMO	Rebuttal	RES Compliance
EO-2013-0458	Empire	Memorandum	RES Compliance Plan & Report
EO-2013-0462	Ameren	Memorandum	RES Compliance Report
EO-2013-0503	Ameren	Memorandum	RES Compliance Plan
EO-2013-0504	KCPL	Memorandum	RES Compliance Plan & Report
EO-2013-0505	GMO	Memorandum	RES Compliance Plan & Report
ET-2014-0059	KCP&L GMO	Rebuttal	RES Retail Rate Impact
ET-2014-0071	KCP&L	Rebuttal	RES Retail Rate Impact
ET-2014-0085	Ameren	Rebuttal	RES Retail Rate Impact
ER-2014-0258	Ameren	Cost of Service Report, Surrebuttal	RES, In-Service

<b>Case Number</b>	<b>Utility</b>	<b>Type</b>	<b>Issue</b>
EO-2014-0151	KCP&L GMO	Memorandum	RESRAM
EO-2014-0357	Electric	Memorandum	Solar Rebates Payments
EO-2014-0287	KCPL	Memorandum	RES Compliance Plan
EO-2014-0288	GMO	Memorandum	RES Compliance Plan
EO-2014-0289	KCPL	Memorandum	RES Compliance Report
EO-2014-0290	GMO	Memorandum	RES Compliance Plan
ER-2014-0370	KCP&L	Cost of Service Report	RES
EX-2014-0352	N/A	Live Comments	RES rulemaking
EC-2015-0155	GMO	Memorandum	Solar Rebate Complaint
EO-2015-0260	Empire	Memorandum	RES Compliance Plan & Report
EO-2015-0263	KCPL	Memorandum	RES Compliance Report
EO-2015-0264	GMO	Memorandum	RES Compliance Report
EO-2015-0265	KCPL	Memorandum	RES Compliance Plan
EO-2015-0266	GMO	Memorandum	RES Compliance Plan
EO-2015-0267	Ameren	Memorandum	RES Compliance Plan & Report
EO-2015-0252	GMO	Staff Report	Integrated Resource Plan – Renewable Energy Standard
EO-2015-0254	KCPL	Staff Report	Integrated Resource Plan – Renewable Energy Standard
EA-2015-0256	KCP&L GMO	Live Testimony	Greenwood Solar CCN
EO-2015-0279	Empire	Memorandum	RES Compliance Plan & Report
ET-2016-0185	KCP&L	Memorandum	Solar Rebate Tariff Suspension
EO-2016-0280	KCPL	Memorandum	RES Compliance Report
EO-2016-0281	GMO	Memorandum	RES Compliance Report
EO-2016-0282	KCPL	Memorandum	RES Compliance Plan
EO-2016-0283	GMO	Memorandum	RES Compliance Plan
EO-2016-0284	Ameren	Memorandum	RES Compliance Plan & Report
ER-2016-0023	Empire	Report	RES
ER-2016-0156	KCP&L GMO	Rebuttal	RESRAM Prudence Review

<b>Case Number</b>	<b>Utility</b>	<b>Type</b>	<b>Issue</b>
EA-2016-0208	Ameren	Rebuttal	Certificate of Convenience and Necessity
ER-2016-0285	KCPL	Cost of Service Report	In-Service, Greenwood Solar
ER-2016-0179	Ameren	Rebuttal	In-Service, Labadie Landfill
EW-2017-0245	Electric	Report	Working Case on Emerging Issues in Utility Regulation
EO-2017-0268	Ameren	Memorandum	RES Compliance Plan & Report
EO-2017-0269	KCPL	Memorandum	RES Compliance Report
EO-2017-0271	KCPL	Memorandum	RES Compliance Plan
GR-2017-0215 & GR-2017-0216	Spire	Rebuttal & Surrebuttal	CHP for Critical Infrastructure
GR-2018-0013	Liberty Utilities (Midstates Natural Gas)	Rebuttal	CHP Outreach Initiative for Critical Infrastructure Resiliency
EO-2018-0287	Ameren	Memorandum	RES Compliance Plan & Report
EO-2018-0288	KCPL	Memorandum	RES Compliance Report
EO-2018-0290	KCPL	Memorandum	RES Compliance Plan
EA-2016-0207	Ameren	Memorandum	Certificate of Convenience and Necessity
ER-2018-0146	GMO	Cost of Service Report	RESRAM Prudence Review
ER-2018-0145 ER-2018-0146	KCPL GMO	Class Cost of Service Report, Rebuttal	Solar Subscription Pilot Rider, Standby Service Rider
EA-2018-0202	Ameren	Staff Report	Certificate of Convenience and Necessity
EE-2019-0076	Ameren	Memorandum	Variance Request – Reliability Reporting
EA-2019-0021	Ameren	Staff Report	Certificate of Convenience and Necessity
EA-2019-0010	Empire	Staff Report	Certificate of Convenience and Necessity
EX-2019-0050	N/A	Live Comments	Renewable Energy Standard

<b>Case Number</b>	<b>Utility</b>	<b>Type</b>	<b>Issue</b>
EO-2019-0315	KCPL	Memorandum in Response to Commission Questions	Renewable Energy Standard
EO-2019-0316	GMO	Memorandum	Renewable Energy Standard
EO-2019-0317	KCPL	Memorandum in Response to Commission Questions	Renewable Energy Standard
EO-2019-0318	GMO	Memorandum	Renewable Energy Standard
ER-2019-0335	Ameren	Cost of Service Report	Renewable Energy Standard, In-Service Criteria
EA-2019-0371	Ameren	Staff Report	Certificate of Convenience and Necessity
EO-2020-0329	Evergy Missouri Metro	Memorandum	Renewable Energy Standard
EO-2020-0330	Evergy Missouri West	Memorandum	Renewable Energy Standard
EE-2021-0237	Evergy Missouri Metro	Memorandum	Cogeneration Tariff
EE-2021-0238	Evergy Missouri West	Memorandum	Cogeneration Tariff
EE-2021-0180	Ameren Missouri	Memorandum	Electric Meter Variance
ET-2021-0151 and 0269	Evergy	Memorandum, Rebuttal Report	Transportation Electrification
AO-2021-0264	Various	Staff Report	February 2021 Cold Weather Event
EW-2021-0104	n/a	Staff Report	RTO Membership
EW-2021-0077	n/a	Staff Report	FERC Order 2222
EO-2021-0339	Evergy Missouri West	Memorandum	Territorial Agreement
GR-2021-0108	Spire	Rebuttal	Automated Meter Reading Opt-out Tariff
EA-2021-0087	ATXI	Rebuttal Report	Certificate of Convenience and Necessity
ER-2021-0240	Ameren Missouri	Cost of Service Report Rebuttal	In-Service Bat Mitigation

cont'd Claire M. Eubanks, PE

<b>Case Number</b>	<b>Utility</b>	<b>Type</b>	<b>Issue</b>
ER-2021-0312	Empire	Cost of Service Report	Construction Audit – Engineering Review, In-service

## **Keith D. Foster**

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

I am currently employed as a Utility Regulatory Supervisor for the Missouri Public Service Commission (“Commission”) within the Auditing Department of the Financial & Business Analysis Division. I have been employed by the Commission since January 2008. After a 27-year career in the Information Systems (IS) industry, I returned to college and earned a Bachelor of Science degree in Business Administration, major in Accounting from Columbia College. I graduated summa cum laude in October 2007.

Prior to my work at the Commission, I was most recently employed by IBM as a Project Manager and Project Executive. In my capacity as Project Executive, I managed the development and implementation of welfare reform and other system enhancements, ongoing operations and maintenance activities, warranty support, application help desk, and system turnover for the Missouri Automated Child Support System (MACSS), a statewide integrated financial and case management system. I managed all budget, revenue, and profit objectives; developed and maintained detailed spreadsheets to prepare project budgets and revenue projections, to track and manage project costs and revenue daily, and to reconcile with corporate accounting.

I am a member of the Institute of Internal Auditors (IIA) as well as the Project Management Institute (PMI) including the local chapters. I was most recently a board member of the Mid-Missouri PMI chapter, serving two two-year terms as Vice-President of Financial Affairs. In addition, I am a PMI-certified Project Management Professional (PMP), a credential I have held since January 2000.

cont'd Keith D. Foster

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

Other cases I have been assigned are listed below:

<b>Case/Tracking Number</b>	<b>Company Name - Issue</b>
QW-2008-0010	<b>Tri-States Utility, Inc.</b> - Property Taxes; Fuel & Electricity Expense; Telephone Expense; Rent Expense; Plant in Service; Depreciation Schedule, Reserve, Rates, and Expense; Transportation Expense; Chemicals Expense; Waste Disposal; Insurance Expense; Contractual Services; Bad Debt Expense; Miscellaneous Expenses
WR-2008-0311	<b>Missouri-American Water Company</b> - Advertising & Promotional Items; Dues and Donations; Cash Working Capital; Plant in Service; Depreciation Expense; Depreciation Reserve; Franchise Tax; Property Taxes; Fuel & Electricity Expense; Telephone Expense; Postage Expense; Purchased Water; Prepayments; Materials & Supplies; Customer Advances; Contributions in Aid of Construction (CIAC)
WR-2009-0098	<b>Raytown Water Company</b> - Materials & Supplies; Prepayments; Customer Deposits; Revenues; Insurance Expense; Utilities Expense; Directors Fees; Office Supplies Expense; Postage Expense; Laboratory Fees; Transportation Expenses; Rate Case Expense; Regulatory Commission Expense
GO-2009-0302	<b>Missouri Gas Energy</b> - Infrastructure Service Replacement Surcharge (ISRS)
SA-2009-0319	<b>Mid-MO Sanitation, LLC</b> – Certificate Case; All Revenue and Expenses; Plant in Service; Depreciation Reserve; Other Rate Base Items
GR-2009-0355	<b>Missouri Gas Energy</b> – Payroll, Payroll Taxes, 401(k), and Other Employee Benefit Costs; Incentive Compensation and Bonuses; Medical and Dental Expense; Bad Debt Expense; Rate Case Expense; Pension Expense; FAS106/OPEBs; Prepaid Pension Asset (PPA); Franchise Tax Expense; Income Tax Expense

SR-2010-0095	<b>Mid-MO Sanitation, LLC</b> – Full Audit of All Revenue and Expenses; Plant in Service; Depreciation Reserve; Other Rate Base Items
ER-2010-0130	<b>Empire District Electric</b> – Fuel and Purchased Power; Fuel Inventories; Gas Stored Underground; Off-System Sales; Transmission Revenue; Payroll, Payroll Taxes, and 401(k) Benefit Costs; Incentive Compensation; Maintenance Normalization Adjustments
WR-2010-0304	<b>Raytown Water Company</b> – Revenues; Rate Case Expense; Regulatory Commission Expense; Utilities Expense; Purchased Water; Insurance Expense; Laboratory Fees; Communication Expense; Transportation Expense
GO-2011-0003	<b>Missouri Gas Energy</b> - Infrastructure Service Replacement Surcharge (ISRS)
ER-2011-0004	<b>Empire District Electric</b> – Fuel and Purchased Power; Fuel Inventories; Gas Stored Underground; Maintenance Normalization Adjustments; Miscellaneous Revenues (SO2 Allowances and Renewable Energy Credits); Operations and Maintenance (O&M) Expenses for Iatan 2 and Plum Point; Transmission Revenue; Entergy Transmission Contract; Reconciliation
WR-2011-0337	<b>Missouri-American Water Company</b> – Belleville Lab Allocations; Chemical Expense; Corporate and District Allocations; Fuel & Electricity Expense; Service Company Management Fees; Business Transformation Program; Reconciliation
WR-2012-0300	<b>Empire District Electric (Water)</b> – Plant-in-Service; Depreciation Reserve; Depreciation Expense; Materials and Supplies; Property Tax Expense; Customer Advances; Operations and Maintenance (O&M) Adjustment
WM-2012-0335	<b>Moore Bend Water Company</b> – Acquisition Case – Plant-in-Service; Depreciation Reserve; Depreciation Expense
ER-2012-0345	<b>Empire District Electric</b> – Fuel and Purchased Power; Fuel Inventories; Gas Stored Underground; Maintenance Normalization Adjustments (Operations and Maintenance Expense); Operations and Maintenance (O&M) Expense Trackers for Iatan 2, Iatan Common, and Plum Point; Entergy Transmission Contract; Reconciliation
WR-2013-0461 SR-2013-0459	<b>Lake Region Water &amp; Sewer</b> – Executive Management Fees; Current Income Taxes; Deferred Income Taxes; Payroll and Benefits; Payroll Taxes; Allocation Factors; Sludge Removal; Accounting Fees; Legal Fees (Other Than Rate Case Expense); Billing Expense; Outside Services; Travel & Entertainment Expense; Transportation Expense

GR-2014-0086	<b>Summit Natural Gas</b> – Acquisition Costs; Affiliate Transactions; Fuel Expense; Property Taxes; Other Miscellaneous Expenses; Income Taxes; Deferred Taxes; and Reconciliation
WA-2015-0049 SA-2015-0107	<b>Branson Cedars Resort</b> – Certificate Case - All Revenue and Expenses; Plant in Service; Depreciation Reserve; Other Rate Base Items
WA-2015-0108	<b>Missouri-American Water Company (Redfield Water)</b> – Acquisition Case – Plant-in-Service; Depreciation Reserve; Depreciation Expense
WO-2015-0077	<b>Woodland Manor Water Company</b> – Acquisition Case – Plant-in-Service; Depreciation Reserve; Depreciation Expense; CIAC; Customer Deposits
WR-2015-0192	<b>Ozark International, Inc.</b> – Plant-in-Service; Depreciation Reserve; Depreciation Expense; CIAC; Customer Deposits; Chemicals Expense; Legal Expense; Office Expense; Postage; Water Testing Expense; Gas & Oil Expense
ER-2016-0023	<b>Empire District Electric</b> – Fuel and Purchased Power; Fuel Inventories; Gas Stored Underground; Software Maintenance Expense; Corporate Allocations; Outside Services; Iatan and Plum Point Carrying Costs
WR-2017-0110 SR-2017-0109	<b>Terre Du Lac Utilities Corporation</b> – Maintenance Expense; Rate Case Expense; Internet Service Expense; Telephone Expense; Payroll and Benefits; Payroll Taxes; Outside Services; Mileage Expense
WR-2017-0285 SR-2017-0286	<b>Missouri-American Water Company</b> – Central Lab Allocations; Corporate, Service Company, and Jurisdictional Allocations; Hydrant Painting; Income Taxes; Main Break Expense
HR-2018-0341	<b>Veolia Energy Kansas City</b> – Plant in Service; Accumulated Deferred Income Taxes; Fuel Expense; Consumables Expense; Insurance Expense; Outside Services; Property Taxes.
GO-2019-0115 GO-2019-0116	<b>Spire Missouri</b> – Infrastructure Service Replacement Surcharge (ISRS)
SA-2019-0334	<b>Missouri-American Water Company (Hillers Creek Sewer)</b> – Acquisition Case – Lead Auditor
SA-2020-0132	<b>Missouri-American Water Company (Clinton Estates Sewer)</b> – Acquisition Case – Lead Auditor
SA-2020-0067	<b>Liberty Utilities (Saver’s Farm Sewer)</b> – Acquisition Case – Lead Auditor

ER-2019-0374	<b>Empire District Electric</b> – Accumulated Deferred Income Tax (ADIT); Current and Deferred Income Tax; Southwest Power Pool (SPP) Revenues and Expenses; Corporate Allocations; Corporate Expenses.
WM-2020-0156	<b>Liberty Utilities (Missouri Water), LLC (Empire District Electric (Water))</b> – Acquisition Case – Lead Auditor
ER-2020-0311	<b>Empire District Electric</b> – FAC Case
WR-2020-0344 SR-2020-0345	<b>Missouri-American Water Company</b> – Pensions & OPEBs; Defined Contribution Plan (DCP) Expense; Accumulated Deferred Income Taxes (ADIT); Income Taxes
SA-2021-0120	<b>Missouri-American Water Company (City of Taos Sewer)</b> – Acquisition Case – Lead Auditor
WA-2021-0116	<b>Missouri-American Water Company (Table Rock Estates Water)</b> – Acquisition Case – Lead Auditor
SR-2021-0372	<b>Mid-MO Sanitation, LLC</b> – Lead Auditor
WO-2021-0343	<b>Missouri-American Water Company</b> – Infrastructure Service Replacement Surcharge (ISRS)
ET-2020-0259	<b>Empire District Electric</b> – Community Solar Application

## Scott J. Glasgow

### Credentials and Case Participation

I am a Senior Research/Data Analyst in the Customer Experience Department. I have been employed by the Commission since 2010 and worked in several areas including Consumer Services, Telephone, Electrical and Management Services. In my previous experience, I worked five years as a Customer Service Manager for Charter Communications with responsibilities managing multiple areas of the Company's Call Center Operations. Prior to Charter Communications I worked as a Team Manager for Southwestern Bell, d/b/a AT&T. Prior to the AT&T position, I worked as a Site Director for a telemarketing call center, managing all aspects of the center's day-to-day operations. In 1995, I graduated from the University of Missouri-St. Louis with a Bachelor of General Studies degree.

As an analyst for the Commission, I have participated in and conducted customer service and business office operations reviews. I have researched and managed a number of formal customer complaints. I have prepared and reviewed audit and investigative reports at the Commission. I have participated in water and sewer case staff recommendations and reviewed tariffs. I have previously provided testimony before the Commission and have performed Case Management duties.

The following is a listing of cases before the Commission in which I provided testimony, Staff recommendation or significant analysis:

Date Filed in EFIS	Case Number	Company Name – Type of Case	Contribution
10/1/2021	WA-2021-0376	Missouri American Water Company - Certificate of Convenience and Necessity	Staff Recommendation
9/14/2021	WM-2021-0412 SM-2021-0413	Hillcrest Utility Operating Company, Inc., Indian Hills Utility Operating Company, Inc. Elm Hills Utility Operating Company, Inc., Confluence Rivers Utility Operating Company, Inc., Osage Utility Operating Company, Inc. – Merger	Staff Recommendation
7/15/2021	GC-2021-0395	Empire District Gas Company – Formal Complaint	Staff Report
06/17/2021	WC-2021-0251	Missouri American Water Company – Formal Complaint	Staff Report
4/30/2021	AO-2021-0264	Cause of the February 2021 Cold Weather Event and its Impact on Investor Owned Utilities	Staff Report
4/16/2021	WA-2020-0397	Liberty Utilities - Certificate of Convenience and Necessity	Staff Memorandum
11/24/2020	WR-2020-0344	Missouri American Water Company – Rate Case	Staff Report
9/9/2020	WR-2020-0275	Elm Hills Utility Operating Company, Inc. – Rate Case	Nonunanimous Disposition Agreement
8/20/2020	WC-2020-0407	Missouri American Water Company – Formal Complaint	Staff Report
8/4/2020	WR-2020-0264	Raytown Water Company – Rate Case	Unanimous Disposition Agreement
4/20/2020	GC-2020-0201	Spire Missouri Inc., d/b/a Spire – Formal Complaint	Staff Report
3/26/2020	WC-2020-0194	Missouri American Water Company – Formal Complaint	Staff Report
3/17/2020	SM-2020-0146	Elm Hills Utility Operations Company / Central Rivers Wastewater Utilities – Acquisition	Staff Recommendation
2/10/2020	WR-2020-0053	Confluence Rivers Utility Company – Rate Case	Unanimous Agreement Regarding Disposition
9/4/2019	WA-2019-0185	Osage Utility Operating Company, Inc. – Acquisition	Surrebuttal

Date Filed in EFIS	Case Number	Company Name – Type of Case	Contribution
6/10/2019	WA-2019-0036	Liberty Utilities / Franklin County Water Company - Acquisition	Staff Report and Recommendation
5/31/2019	WA-2019-0299	Confluence Rivers Utility Operating Company - Acquisition	Staff Memorandum
5/17/2018	GC-2018-0159	Spire Missouri – Formal Complaint	Staff Report
1/22/2018	WM-2018-0104	Missouri-American Water / Spokane Highlands - Acquisition	Staff Recommendation
12/28/2017	WC-2018-0124	Missouri-American Water – Formal Complaint	Staff Recommendation
11/30/2017	EO-2015-0055	Ameren Missouri's 2nd Filing to Implement Regulatory Changes in Furtherance of Energy Efficiency as Allowed by MEEIA - Flex Pay Application Filed 11/30/2017	Case Coordinator
11/9/2017	SA-2018-0068	Missouri-American Water - Certificate of Convenience and Necessity	Staff Recommendation
9/5/2017	SA-2018-0019	Missouri-American Water - Certificate of Convenience and Necessity	Staff Recommendation
7/5/2017	WR-2017-0110 and SR-2017-0109	Terre Du lac Utilities – Rate Case	Stipulation and Agreement
3/31/2017	WO-2017-0012	Missouri-American Water - Investigation	Staff Memorandum
3/17/2017	WO-2017-0191	Missouri-American Water / Audrain Public Water District No. 1 - Territorial Agreement	Staff Recommendation
3/13/2017	WA-2017-0181 and SA-2017-0182	Missouri-American Water - Certificate of Convenience and Necessity	Staff Recommendation
5/6/2016	WR-2016-0109 and SR-2016-0110	Roy-L Utilities – Rate Case	Disposition
2/22/2016	WM-2016-0169	Missouri-American Water / Woodland Manor - Acquisition	Staff Recommendation
1/29/2016	EC-2015-0309	Kansas City Power & Light Company / KCP&L Greater Missouri Operations Company -- Formal Complaint	Surrebuttal
12/31/2015	WC-2016-0113	Missouri-American Water – Formal Complaint	Staff Memorandum

Date Filed in EFIS	Case Number	Company Name – Type of Case	Contribution
1/29/2015	EC-2015-0093	KCP&L Greater Missouri Operations – Formal Complaint	Staff Recommendation
6/27/2014	EC-2014-0334	Empire District Electric Company – Formal Complaint	Staff Recommendation
4/18/2013	TC-2012-0394	CenturyLink (Embarq Missouri) – Formal Complaint	Staff Memorandum
11/12/2012	CA-2013-0271	New Horizons Communications Corp. - Application for Certificate	Staff Recommendation

# Courtney Horton

## Educational, Employment Background and Credentials

I am currently a Utility Regulatory Auditor in the Auditing Department, Financial and Business Analysis Division for the Missouri Public Service Commission. I have held my position as a Utility Regulatory Auditor since June 2018.

I earned a Bachelor of Accounting degree from Central Methodist University in Park Hills, Missouri in December of 2016. I completed many courses in accounting and business. Prior to the Commission, I worked in tax accounting, auditing, and record keeping.

## Case Participation

Company Name	Case Number(s)	Testimony/Issues	Type of Case
S.K. & M Water & Sewer Company	SR-2019-0157	Staff Recommendation	Rate Case
Branson Cedars Resort Utility Company LLC Water & Sewer	WR-2018-0356	Staff Recommendation	Rate Case
Elm Hills	WR-2020-0275	Staff Recommendation	Rate Case
Empire District Electric	ER-2019-0374	Staff Recommendation	Rate Case
Missouri-American Water Company/Harbor View Estates Sewer	SA-2020-0073	Staff Recommendation	CCN Case
Missouri-American Water Company/Golden Acres Water	WA-2019-0070	Staff Recommendation	CCN Case
Missouri American Water Company/Hillers Creek Sewer	SA-2019-0334	Staff Recommendation	CCN Case
Missouri-American Water Company/Clinton Estates Sewer	SA-2020-0132	Staff Recommendation	CCN Case
Liberty Utilities/Saver's Farm Sewer	SA-2020-0067	Staff Recommendation	CCN Case
Liberty Utilities/Empire Water	WM-2020-0156	Staff Recommendation	CCN Case
Missouri American Water Company	WR-2020-0344	Staff Recommendation	Rate Case
Missouri American Water Company/City of Taos Sewer System	SA-2021-0120	Staff Recommendation	CCN Case
Missouri American Water Company/Table Rock Estates Water System	WA-2021-0116	Staff Recommendation	CCN Case

## JORDAN T. HULL

### **CURRENT POSITION:**

I am currently an Associate Engineer in the Energy Resources Department, Industry Analysis Division, of the Missouri Public Service Commission.

### **EDUCATIONAL BACKGROUND & WORK EXPERIENCE:**

I received my Bachelor of Science Degree in Biological Engineering from the University of Missouri-Columbia in May of 2016. In June of 2016 I began employment with the Missouri Department of Natural Resources in the Air Pollution Control Program as an Environmental Engineer I. In June of 2017, I was promoted to an Environmental Engineer II within the Air Pollution Control Program. I began employment with the commission in November of 2018.

### **SUMMARY OF CASE INVOLVEMENT:**

<b>Case Number</b>	<b>Utility</b>	<b>Type</b>	<b>Issues</b>
EO-2019-0067	KCP&L GMO	FAC Prudency Review	Heat Rates, Plant Outages, Generation Utilization
EO-2019-0068	KCP&L	FAC Prudency Review	Heat Rates, Plant Outages, Generation Utilization
EO-2019-0049	Liberty-Empire Electric Company	Integrated Resource Plan	Misc.
EO-2019-0132 & EO-2019-0133	KCP&L	MEEIA	Misc.
EO-2019-0257	Ameren- Missouri	FAC Prudency Review	Heat Rates, Plant Outages, Generation Utilization
ER-2019-0335	Ameren- Missouri	Rate Case	Heat Rates
ER-2019-0374	Liberty-Empire Electric Company	Rate Case	Heat Rates
EO-2020-0059	Liberty-Empire Electric Company	FAC Prudency Review	Heat Rates, Plant Outages, Generation Utilization

<b>Case Number</b>	<b>Utility</b>	<b>Type</b>	<b>Issues</b>
EO-2020-0262	Evergy-West	FAC Prudency Review	Heat Rates, Plant Outages, Generation Utilization, Self-Commitment.
EO-2020-0263	Evergy Metro	FAC Prudency Review	Heat Rates, Plant Outages, Generation Utilization, Self-Commitment
EO-2021-0060	Ameren- Missouri	FAC Prudency Review	Heat Rates, Plant Outages, Generation Utilization, Self-Commitment
EO-2021-0281	Liberty- Empire	FAC Prudency Review	Heat Rates, Plant Outages, Generation Utilization, Self-Commitment
EO-2021-0035	Evergy- Metro	Integrated Resource Plan	Misc.
EO-2021-0036	Evergy- West	Integrated Resource Plan	Misc.
ER-2021-0240	Ameren- Missouri	Rate Case	Heat Rates
ER-2020-0312	Liberty- Empire	Rate Case	Heat Rates

**Contessa J. King**  
**Customer Experience Department**  
**Financial and Business Analysis Division**

**Professional Experience:**

*Regulatory Compliance Manager, Financial and Business Analysis Division & Staff Division  
(November 2017-current)*

*Outreach and Diversity Officer, Administration (2015-2017)*

*Consumer Outreach Coordinator, Administration (2013-2015)*

*Utility Policy Analyst I, Operations (2012-2013)*

*Consumer Services Coordinator-Assistant Manager, Administration & Staff Counsel (2007-2012)*

*Consumer Services Specialist II, Administration (2005-2007)*

*Senior Office Support Assistant, Adjudication (2002-2005)*

*Missouri Secretary of State's Office, Corporations Unit (2000-2002)*

*KMIZ TV - FOX 11, Benedek Broadcasting Company (1994-2000)*

I graduated from the University of Missouri-Columbia with a Bachelor of General Studies (a multidisciplinary degree) areas of study: Communications, Mass Communications and Humanities. In October 2011, I attended the Center for Public Utilities regulatory training at New Mexico State University.

Participant in the first, second, and fourth partnership exchange between the Commission and the National Energy Regulatory Agency of Moldova (ANRE), traveled to Chisinau, Moldova June 2010. Contributions include a two-part presentation on consumer affairs, trained ANRE delegates, assisted with the re-engineering of the Commission's Electronic Filing Information System (EFIS) capability, developed a new workflow procedure for ANRE's petitions/complaints process and assisted with partnership coordination efforts. Partnership supported by National Association of Regulatory Utility Commissioners (NARUC) and the United States Agency for International Development (USAID).

Selected to participate in a partnership exchange between NARUC and the Nigerian Electric Regulatory Commission (NERC); traveled to Abuja, Nigeria October 2012 (partnership exchange supported by USAID). Invited to participate in a partnership exchange between NARUC and the Kenya Energy Regulatory Commission (ERC); traveled to Nairobi, Kenya May 2016 (partnership exchange supported by USAID and Power Africa).

**Case Participation:**

The following is a listing of cases before the Commission in which I provided testimony, Staff recommendation(s) or significant analysis:

<b>Date Filed in EFIS</b>	<b>Case Number</b>	<b>Company Name – Type of Case</b>	<b>Contribution</b>
2/21/2021	AO-2021-0264	Cause of the February 2021 Cold Weather Event and its Impact on Investor Owned Utilities	Staff Report
5/11/2020	AW-2020-0356	Working Case to Consider Best Practices for Recovery of Past-Due Utility Customer Payments After the Covid-19 Pandemic Emergency	Staff Report
11/25/2019	AW-2020-0148	Working Case to Reconsider a Proposed Residential Customer Disconnection Data Reporting Rule	Analysis
6/14/2017	AW-2017-0336	General Review of Commission Rules	Analysis
6/27/2018	AW-2018-0393	Working Case for the Writing of a New Rule on the Treatment of Customer Information by Regulated Utilities and Their Affiliates and Nonaffiliates	Analysis
2/9/2011	AW-2011-0252	Working File to Consider Changes to Chapter 13 Service and Billing Practice Rules	Analysis
9/18/2019	AX-2020-0076	Proposed Rule Regarding the Treatment of Customer Information by Commission Regulated Utilities	Analysis
11/9/2018	AX-2018-0395	Proposed Revisions to Improve the Commission's Rules (Chapter 13 Rules)	Analysis
8/29/2012	AX-2013-0091	Proposed Rulemaking to Amend 4 CSR 240-13 Service and Billing Practices for Residential Customers	Analysis
8/20/2009	AX-2010-0061	Public Counsel's Petition for Promulgation of Rules Relating to Billing and Payment Standards for Residential Customers	Analysis
11/12/2012	CA-2013-0271	New Horizons Communications Corp. - Application for Certificate	Staff Recommendation
5/9/2013	CA-2013-0492	Giant Communications, Inc. - Application for Certificate	Staff Recommendation
6/28/2013	CA-2013-0548	FidelityLink, LLC - Application for Certificate	Staff Recommendation
7/30/2013	CO-2014-0025	Metropolitan Telecommunications of Missouri, Inc. – Application to Expand Certificate of Basic Local Service Authority	Staff Recommendation
1/18/2019	EC-2019-0168	Jill Covington Beatty v. Ameren Missouri - Complaint Case	Staff Report and Testimony
10/31/2017	EC-2018-0113	Anthony R. Granillo v. Ameren Missouri - Complaint Case	Analysis

<b>Date Filed in EFIS</b>	<b>Case Number</b>	<b>Company Name – Type of Case</b>	<b>Contribution</b>
10/02/2019	EE-2019-0382	Ameren Missouri's Request for a Waiver to Various Tariffs and Regulation to Enable the Deployment of Automated Metering Infrastructure Beginning in 2020	Analysis
1/12/2018	EM-2018-0012	Application of Great Plains Energy Incorporated for Approval of its Merger with Westar Energy, Inc.	Analysis
8/6/2020	EO-2021-0032	An Agreement Between Evergy, Inc., and Elliott Management, Inc.	Staff Report
11/6/2018	EO-2019-0132 EO-2019-0133	Kansas City Power & Light Company's Notice of Intent to File an Application for Authority to Establish a Demand-Side Programs Investment Mechanism	Analysis
8/25/2014	EO-2015-0055	Ameren Missouri's 2nd Filing to Implement Regulatory Changes in Furtherance of Energy Efficiency as Allowed by MEEIA - Flex Pay Application Filed 11/30/2017	Analysis
5/28/2021	ER-2021-0312	The Empire District Electric Company d/b/a Liberty – General Rate Case	Direct – Cost of Service Staff Report
7/3/2019	ER-2019-0335	Union Electric Company d/b/a Ameren Missouri – General Rate Case	Direct – Class Cost of Service Staff Report, Rebuttal
6/18/2018	ER-2018-0145	Kansas City Power & Light Company - General Rate Case	Direct – Cost of Service Staff Report
6/18/2018	ER-2018-0146	KCP&L Greater Missouri Operations Company - General Rate Case	Direct – Cost of Service Staff Report
12/1/2011	ER-2012-0174	Kansas City Power & Light Company - General Rate Case	Direct, Rebuttal, Surrebuttal
12/1/2011	ER-2012-0175	KCP&L Greater Missouri Operations Company - General Rate Case	Direct, Rebuttal, Surrebuttal
9/21/2020	ET-2021-0082	Union Electric Company d/b/a Ameren Missouri for Approval of its Surge Protection Program	Staff Report
8/6/2012	EW-2013-0045 GW-2013-0046 WW-2013-0047	Working Case (Consolidated) to Consider the Establishment of a Low-Income Customer Class or Other Means to Help Make Utility Services Affordable	Analysis
12/5/2019	GC-2020-0057	William L. Hackney & Catrina Hackney v. Spire – Complaint Case	Analysis
6/15/2018	GC-2018-0377	Imri Meiron v. Spire - Complaint Case	Analysis
12/6/2017	GC-2018-0159	Lisa Lambert v. Spire - Complaint Case	Analysis

<b>Date Filed in EFIS</b>	<b>Case Number</b>	<b>Company Name – Type of Case</b>	<b>Contribution</b>
1/22/2013	GC-2013-0361	William Wehrle v. Laclede Gas Company – Complaint Case	Analysis
2/2/2006	GC-2006-0318	Staff v. Laclede Gas Company - Complaint Case	Analysis
3/16/2018	GO-2018-0251	Investigation of Customer Service Issues at Spire Missouri, Inc.	Staff Report
1/17/2018	GO-2018-0195	Investigation into the Interruption Of Summit's Gas Deliveries in the Lebanon, Missouri Region	Analysis
4/13/2018	GR-2018-0013	Liberty Utilities (Misstates Natural Gas) Corp. d/b/a Liberty Utilities – General Rate Case	Analysis
1/24/2013	TA-2013-0363	Matrix Telecom, Inc. d/b/a VarTec Telecom – Application for Certificate	Staff Recommendation
1/24/2013	TA-2013-0364	Matrix Telecom, Inc. d/b/a Excel Telecommunications – Application for Certificate	Staff Recommendation
4/23/2013	TA-2013-0464	TNCI Operating Company LLC – Application for Certificate	Staff Recommendation
9/24/2013	TA-2014-0083	Angel Americas, LLC – Application for Certificate	Staff Recommendation
11/15/2012	TD-2013-0275	360networks (USA), Inc. - Cancellation of Certificate of Service Authority	Staff Recommendation
11/15/2012	TD-2013-0276	AboveNet Communications, Inc. - Cancellation of Certificate of Service Authority	Staff Recommendation
7/8/2019	WC-2019-0324	Cordney Jack Travis v. Missouri-American Water Company – Complaint Case	Analysis
3/3/2006	WC-2006-0345	Dione C. Joyner v. Missouri-American Water Company - Complaint Case	Staff Recommendation
12/15/2017	WR-2018-0170 SR-2018-0171	Liberty Utilities (Missouri Water) - Small Utility Rate Case	Analysis

**CREDENTIALS AND CASE PARTICIPATION OF**  
**SHAWN E. LANGE, PE**

**PRESENT POSITION:**

I am a Professional Engineer in the Engineering Analysis Department, Industry Analysis Division, of the Missouri Public Service Commission.

**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 Professional Engineer in the State of Missouri and my license number is 2018000230.

**TESTIMONY FILED:**

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

<b>Case Number</b>	<b>Utility</b>	<b>Testimony</b>	<b>Issue</b>
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
ER-2010-0130	Empire District Electric Company	Staff Report	Variable Fuel Costs
		Surrebuttal	Variable Fuel Costs
ER-2010-0355	Kansas City Power & Light Company	Staff Report	Variable Fuel Costs
ER-2010-0356	KCP&L Greater Missouri Operations Company	Staff Report	Engineering Review-Sibley 3 SCR
ER-2011-0004	Empire District Electric Company	Staff Report	Variable Fuel Costs
ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Staff Report	Net System Input
ER-2012-0166	Union Electric Company d/b/a Ameren Missouri	Staff Report	Weather Normalization
		Surrebuttal	Weather Normalization  Maryland Heights In-Service
ER-2012-0174	Kansas City Power & Light Company	Staff Report	Weather Normalization Net System Input Variable Fuel Costs
		Surrebuttal	Weather Normalization
ER-2012-0175	KCP&L Greater Missouri Operations Company	Staff Report	Weather Normalization Net System Input
		Surrebuttal	Weather Normalization
ER-2012-0345	Empire District Electric Company	Rebuttal	Interim Rates
		Staff Report	Weather Normalization
EC-2014-0223	Noranda Aluminum v. Ameren Missouri	Rebuttal	Weather Normalization
EA-2014-0207	Grain Belt Express CCN	Rebuttal	Certificates of Convenience/Feasibility Analysis
		Surrebuttal	

<b>Case Number</b>	<b>Utility</b>	<b>Testimony</b>	<b>Issue</b>
ER-2014-0258	Union Electric Company d/b/a Ameren Missouri	Staff Report	Net System Input Variable Fuel Costs
ER-2014-0351	Empire District Electric Company	Staff Report	Net System Input Variable Fuel Costs
ER-2014-0370	Kansas City Power & Light Company	Staff Report	Net System Input Variable Fuel Costs
		True-up Direct	Variable Fuel Costs La Cygne In-service
EA-2015-0146	ATXI CCN	Rebuttal	Certificates of Convenience/Feasibility Analysis
		Surrebuttal	
ER-2016-0023	Empire District Electric Company	Staff Report	Net System Input Variable Fuel Costs
		Surrebuttal	Variable Fuel Costs
ER-2016-0179	Union Electric Company d/b/a Ameren Missouri	Staff Report	Variable Fuel Costs
EA-2016-0385	Grain Belt Express CCN	Rebuttal	Certificates of Convenience/Feasibility Analysis
		Surrebuttal	
ER-2018-0145	Kansas City Power & Light Company	Staff Report	Variable Fuel Costs Market Prices
		Rebuttal	Variable Fuel Costs Market Prices
		True-up Direct	Variable Fuel Costs Market Prices
EA-2018-0327	ATXI CCN	Rebuttal	Certificates of Convenience/Feasibility Analysis
EA-2019-0021	Ameren CCN	Staff Report	Certificates of Convenience/Feasibility Analysis
EA-2019-0010	Empire District Electric Company CCN	Staff Report	Certificates of Convenience/Feasibility Analysis
EC-2020-0408	MLA v. Grain Belt Complaint	Staff Recommendation	Formal Complaint
EA-2021-0167	ATXI CCN	Staff Recommendation	Certificates of Convenience/Feasibility Analysis

<b>Case Number</b>	<b>Utility</b>	<b>Testimony</b>	<b>Issue</b>
EA-2021-0087	ATXI CCN	Staff Report	Certificates of Convenience/Feasibility Analysis
ER-2021-0240	Union Electric Company d/b/a Ameren Missouri	Staff Report	Variable Fuel Costs Atchison wind farm Construction Audit and in-service review
		Rebuttal	Atchison in-service and Variable Fuel Costs

## Credentials and Background of

### J Luebbert

I have a Bachelor of Science degree in Biological Engineering from the University of Missouri. My work experience prior to becoming a member of the Missouri Public Service Commission Staff includes three years of regulatory work for the Missouri Department of Natural Resources.

I am currently employed as an Associate Engineer in the Engineering Analysis Department of the Industry Analysis Division of the Missouri Public Service Commission Staff. Prior to holding my current position, I was employed as Case Manager of the Commission Staff Division and as a Utility Engineering Specialist III in the Engineering Resources Department of the Commission Staff Division. I have been employed at the Missouri Public Service Commission since March 2016 and am responsible for preparing staff recommendations and ensuring that Staff presents recommendations in a neutral, independent manner to inform the Commission of Staff's position and possible alternatives.

<b>Case Number</b>	<b>Company</b>	<b>Issues</b>
EO-2015-0055	Ameren Missouri	Evaluation, Measurement, and Verification
EO-2016-0223	Empire District Electric Company	Integrated Resource Planning Requirements
EO-2016-0228	Ameren Missouri	Utilization of Generation Capacity, Plant Outages, and Demand Response Program
ER-2016-0179	Ameren Missouri	Heat Rate Testing
ER-2016-0285	Kansas City Power & Light Company	Heat Rate Testing
EO-2017-0065	Empire District Electric Company	Utilization of Generation Capacity and Station Outages
EO-2017-0231	Kansas City Power & Light Company	Utilization of Generation Capacity, Heat Rates, and Plant Outages

<b>Case Number</b>	<b>Company</b>	<b>Issues</b>
EO-2017-0232	KCP&L Greater Missouri Operations Company	Utilization of Generation Capacity, Heat Rates, and Plant Outages
EO-2018-0038	Ameren Missouri	Integrated Resource Planning Requirements
EO-2018-0067	Ameren Missouri	Utilization of Generation Capacity, Heat Rates, and Plant Outages
EO-2018-0211	Ameren Missouri	Avoided Costs and Demand Response Programs
EA-2019-0010	Empire District Electric Company	Market Protection Provision
GO-2019-0115	Spire East	Policy
GO-2019-0116	Spire West	Policy
EO-2019-0132	Kansas City Power & Light Company	Avoided Cost, SPP resource adequacy requirements, and Demand Response Programs
ER-2019-0335	Ameren Missouri	Unregulated Competition Waivers and Class Cost Of Service
ER-2019-0374	Empire District Electric Company	SPP resource adequacy
EO-2020-0227	Evergy Missouri Metro	Demand Response programs
EO-2020-0228	Evergy Missouri West	Demand Response programs
EO-2020-0262	Evergy Missouri Metro	Demand Response programs
EO-2020-0263	Evergy Missouri West	Demand Response programs
EO-2020-0280	Evergy Missouri Metro	Integrated Resource Planning Requirements
EO-2020-0281	Evergy Missouri West	Integrated Resource Planning Requirements
EO-2021-0021	Ameren Missouri	Integrated Resource Planning Requirements
EO-2021-0032	Evergy	Renewable Generation and Retirements
GR-2021-0108	Spire Missouri	Metering and Combined Heat and Power
ET-2021-0151	Evergy	Capacity costs
ER-2021-0240	Ameren Missouri	Market Prices, Construction Audit, Smart Energy Plan, AMI

**Brooke Mastrogiannis**

**Education and Employment Background**

I am a Utility Regulatory Supervisor in the Energy Resources Department of the Missouri Public Service Commission. I have been employed by the Missouri Public Service Commission since May 2014. I previously was a Utility Regulatory Auditor in the Auditing Unit of the Utility Services Department, and a Utility Management Analyst in the Consumer and Management Analysis Unit.

I received a Bachelor of Science degree in Accounting from Lincoln University, in Jefferson City, MO in May of 2012. I then continued to further my education and received my Masters of Business Administration with an emphasis in Accounting in December 2013. In earning these degree's I completed numerous core Accounting and Business classes.

Prior to joining the Commission, I was employed by the State of Missouri - Department of Natural Resources from June 2013 to May 2014 as an Accounting Specialist. My duties entailed: reviewing and monitoring expense account forms to ensure employees followed correct procedures, prepared and set up project and job codes so they could be coded correctly on employee's time sheets, analyzed and prepared necessary cash draws, and also prepared financial information or reports to facilitate budget information and execution.

**Case Participation**  
**Utility Regulatory Supervisor**

Company Name	Case Number	Testimony/Issues
The Empire District Electric Company	ER-2014-0351	January 2015 Cost of Service Report- Plant in Service, Depreciation Reserve, Prepayments, Materials and Supplies, Customer Deposits, Customer Deposit Interest, Customer Advances, Amortization of Electric Plant, Amortization of PeopleSoft Intangible Asset, Corporate Franchise Taxes, Depreciation Expense, Amortization Expense, Dues and Donations, EEI Dues, Advertising Expense, Outside Services, and Postage.
Seges Partners Mobile Home Park L.L.C.	SR-2015-0106	January 2015 Staff Report- Rate Base, Revenues, Purchased Sewer Costs, Payroll and Payroll Taxes, Management Fee, Postage, Telephone Expense, Maintenance Expense, Insurance, Outside Services, PSC Assessment, and Rate Case Expense
The Empire District Electric Company	ER-2014-0351	March 2015 Surrebuttal Testimony- Advertising Expense, Customer Advances, and EEI Dues.
Ozark International, Inc.	WR-2015-0192	September 2015 Staff Report- Payroll, Telephone and Cell Phone Expense, Auto Expense, Insurance Expense, Bank Service Charges, Customer Deposits, Customer Deposit Interest, PSC Assessment, Revenues, Miscellaneous Income, Contract Labor, General Maintenance Expense, Electric Expense, Returned Check Fees, Outside Services, Dues and Subscriptions, and Credit Card Fees
Hillcrest Utility Operating Company, Inc.	WR-2016-0064	March 2016 Staff Report- Customer Service and Business Operations Review
Cannon Home Association	SR-2016-0112	April 2016 Staff Report- Customer Service and Business Operations Review
Roy-L Utilities, Inc.	WR-2016-0109	May 2016 Staff Report- Customer Service and Business Operations Review
Raccoon Creek Utility Operating Company, Inc.	SR-2016-0202	August 2016 Staff Report- Customer Service and Business Operations Review
Raccoon Creek Utility Operating Company, Inc.	SR-2016-0202	October 2016 Rebuttal Testimony- Collection of Bad Debt

*continued, Brooke Mastrogiannis*

<b>Company Name</b>	<b>Case Number</b>	<b>Testimony/Issues</b>
Kansas City Power and Light Company	EO-2016-0124	January 2017 Management Audit Report- Employee Expense Account Process and Internal Audit Activities
Terre Du Lac Utilities Corporation	WR-2017-0110	April 2017 Staff Report- Customer Service and Business Operations Review
Indian Hills Utility Operating Company, Inc.	WR-2017-0259	July 2017 Staff Report- Customer Service and Business Operations Review
Spire Missouri, Inc.	GR-2017-0215	December 2017 Rebuttal Testimony- Performance Metrics Incentive Proposal
Ameren Missouri	EO-2018-0155	April 2018 Staff Report- First MEEIA Cycle 2 Prudence Review
Liberty Utilities LLC	WR-2018-0170	April 2018 Staff Report- Normalized and Annualized Revenues, Miscellaneous Revenues, Bad Debt Expense, Outside Services/Contract Maintenance, DNR Fees, Meter Reading Expense, Transportation Expense, and Property Taxes
KCPL Greater Missouri Operations	ER-2018-0146	June 2018 Direct Testimony- Fuel Adjustment Clause Rebuttal Testimony- Fuel Adjustment Clause and Renewable Energy Rider Surrebuttal Testimony- Fuel Adjustment Clause
The Empire District Electric Company	EO-2018-0244	September 2018 Staff Report- Fuel Adjustment Clause Prudence Review
KCPL	EO-2018-0363	November 2018 Staff Report- First MEEIA Cycle 2 Prudence Review
KCPL Greater Missouri Operations	EO-2018-0364	November 2018 Staff Report- First MEEIA Cycle 2 Prudence Review
KCPL	EO-2019-0068	February 2019 Staff Report- Fuel Adjustment Clause Prudence Review
KCPL Greater Missouri Operations	EO-2019-0067	February 2019 Staff Report- Fuel Adjustment Clause Prudence Review
Ameren Missouri	EO-2019-0257	August 2019 Staff Report- Fuel Adjustment Clause Prudence Review

*continued, Brooke Mastrogiannis*

<b>Company Name</b>	<b>Case Number</b>	<b>Testimony/Issues</b>
Ameren Missouri	EO-2019-0376	October 2019 Staff Report- Second MEEIA Cycle 2 Prudence Review
The Empire District Electric Company	EO-2020-0059	February 2020 Staff Report- Fuel Adjustment Clause Prudence Review
The Empire District Electric Company	ER-2019-0374	January 2020 Direct Testimony- Fuel Adjustment Clause Rebuttal Testimony- Fuel Adjustment Clause Surrebuttal Testimony- Fuel Adjustment Clause
Evergy Missouri Metro	EO-2020-0227	June 2020 Staff Report- Second MEEIA Cycle 2 Prudence Review
Evergy Missouri West	EO-2020-0228	June 2020 Staff Report- Second MEEIA Cycle 2 Prudence Review
Evergy Missouri West	EO-2020-0262	August 2020 Staff Report- Fuel Adjustment Clause Prudence Review
Evergy Missouri Metro	EO-2020-0263	August 2020 Staff Report- Fuel Adjustment Clause Prudence Review
Ameren Missouri	EO-2021-0060	February 2021 Staff Report- Fuel Adjustment Clause Prudence Review
Ameren Missouri	EO-2021-0157	May 2021 Staff Report- First MEEIA Cycle 3 Prudence Review
The Empire District Electric Company	EO-2021-0281	August 2021 Staff Report- Fuel Adjustment Clause Prudence Review
Ameren Missouri	ER-2021-0240	September 2021 Direct Testimony- Fuel Adjustment Clause Rebuttal Testimony- Fuel Adjustment Clause Surrebuttal Testimony- Fuel Adjustment Clause

Amanda C. McMellen  
Utility Regulatory Auditor V

**EDUCATION**

Bachelors of Science  
DeVry Institute of Technology, Kansas City, MO-June 1998

**PROFESSIONAL EXPERIENCE**

Missouri Public Service Commission  
Utility Regulatory Auditor V  
February 2013 – Present  
Utility Regulatory Auditor IV  
November 2006 – February 2013  
Utility Regulatory Auditor III  
June 2002 – November 2006  
Utility Regulatory Auditor II  
June 2000 – June 2002  
Utility Regulatory Auditor I  
June 1999 – June 2000

I am a Utility Regulatory Auditor for the Missouri Public Service Commission (Commission). I graduated from the DeVry Institute of Technology in June 1998 with a Bachelor of Science degree in Accounting. Before coming to work at the Commission, I worked as an accounts receivable clerk. I commenced employment with the Commission Staff in June 1999. As a Utility Regulatory Auditor, I am responsible for assisting in the audits and examinations of the books and records of utility companies operating within the state of Missouri.

**SUMMARY OF RATE CASE TESTIMONY FILED**

<b><u>COMPANY</u></b>	<b><u>CASE NO.</u></b>	<b><u>ISSUES</u></b>
Osage Water Company	SR-2000-556	Plant in Service Depreciation Reserve Depreciation Expense Operation & Maintenance Expense
Osage Water Company	WR-2000-557	Plant in Service Depreciation Reserve Depreciation Expense Operation & Maintenance Expense
Empire District Electric Company	ER-2001-299	Plant in Service Depreciation Reserve Depreciation Expense Cash Working Capital Other Working Capital Rate Case Expense PSC Assessment Advertising Dues, Donations & Contributions
UtiliCorp United, Inc./ d/b/a Missouri Public Service	ER-2001-672	Insurance Injuries and Damages Property Taxes Lobbying Outside Services Maintenance SJLP Related Expenses
BPS Telephone Company	TC-2002-1076	Accounting Schedules Separation Factors Plant in Service Depreciation Reserve Revenues Payroll Payroll Related Benefits Other Expenses
Aquila, Inc. d/b/a Aquila Networks-MPS & Aquila Networks-L&P	ER-2004-0034	Revenue Annualizations Uncollectibles
Fidelity Telephone Company	IR-2004-0272	Revenue Revenue Related Expenses
Aquila, Inc. d/b/a Aquila Networks-MPS & Aquila Networks-L&P	ER-2005-0436	Revenue Annualizations Uncollectibles

**Continued Amanda C. McMellen  
Summary of Rate Case Testimony Filed**

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
Empire District Electric Company	ER-2006-0315	Payroll Payroll Taxes 401(k) Plan Health Care Costs Incentive Compensation Depreciation Expense Amortization Expense Customer Demand Program Deferred State Income Taxes Income Taxes
Aquila, Inc. d/b/a Aquila Networks-MPS & Aquila Networks-L&P	ER-2007-0004	Revenue Annualizations Uncollectibles Maintenance Expenses Turbine Overhaul Maintenance
Empire District Electric Company	ER-2008-0093	Revenues Bad Debts Employee Benefits Tree Trimming Storm Costs Customer Programs Amortizations Current Income Taxes Deferred Income taxes Jurisdictional Allocations Corporate Allocations
Missouri Gas Energy, a Division of Southern Union Company	GR-2009-0355	Staff Report Cost of Service Revenues-Customer Growth Corporate Allocations Other Rate Base Items Amortization Expense Interest expense on customer Deposits Rents and Leases
Missouri-American Water Company	WR-2010-0131	Staff Report Cost of Service Corporate and District Allocations Lobbying Costs Net Negative Salvage Amortization of Regulatory Assets Belleville Lab Expenses Comprehensive Planning Study Payroll Payroll Taxes

**Continued Amanda C. McMellen  
Summary of Rate Case Testimony Filed**

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
Kansas City Power & Light Company	ER-2010-0355	Staff Report Cost of Service Revenues-Customer Growth In-Field Service Fees Gross Receipts Taxes Forfeited Discounts Other Revenues Credit Card Acceptance Program Bad Debts
KCP&L Greater Missouri Operations Company	ER-2010-0356	Staff Report Cost of Service Revenues-Customer Growth Other Revenues Credit Card Acceptance Program Bad Debts
Empire District Electric Company	ER-2011-0004	Staff Report Cost of Service Plant in Service Depreciation Reserve Depreciation Expense Pensions & OPEBs Customer Programs Amortizations Carrying Costs Revenue Annualizations
Empire District Electric Company	ER-2012-0345	Staff Report Cost of Service Plant in Service Depreciation Reserve Depreciation Expense Prepayments Materials and Supplies Customer Demand Programs Amortization of Electric Plant Customer Deposits Customer Advances Carrying Costs Customer Programs Customer Deposit Interest Expense Franchise Taxes Amortizations Banking Fees Lease Expense Pay Station Fees Amortizations
Summit Natural Gas Company of Missouri, Inc.	ER-2014-0086	Corporate Allocations Capitalization Policy MGU Purchase Price SMNG Legacy Asset Valuation Energy Efficiency Programs

**Continued Amanda C. McMellen  
Summary of Rate Case Testimony Filed**

<u>COMPANY</u>	<u>CASE NO.</u>	<u>ISSUES</u>
Empire District Electric Company	ER-2016-0023	Staff Report Cost of Service Test Year/Update/True-Up Accumulated Deferred Income Taxes SWPA Hydro Reimbursement SPP Revenues and Expenses SPP Transmission Expenses ASM Revenue and Expense Miscellaneous SPP Related Revenues and Expenses Off-System Sales Revenue and Expense Current Income Taxes Deferred Income Taxes Rate Case Expense-Sharing Advertising Dues and Donations SWPA Amortization Tornado AAO Amortization Corporate Expenses Capitalized Depreciation Proposed Acquisition
Terre Du Lac utilities Corporation	WR-2017-0110	Rate Base
Spire Missouri, Inc.	GR-2017-0215 GR-2017-0216	Bad Debts
Missouri-American Water Company	WR-2017-0285	Plant in Service Contributions in Aid of Construction Regulatory Deferrals Depreciation Reserve Depreciation Expense Amortization Expense Customer owned Lead Service Lines
Empire District Electric Company	ER-2019-0374	Fuel Inventories Fuel and Purchased Power
Missouri-American Water Company	WR-2020-0344	Plant in Service Contributions in Aid of Construction Other Rate Base Regulatory Deferrals Depreciation Reserve Depreciation Expense Amortization Expense Property Tax Tracker Customer owned Lead Service Lines

**CAROLINE NEWKIRK**

**CREDENTIALS AND CASE PARTICIPATION**

**POSITION:**

I am a Senior Utility Regulatory Auditor (former title Utility Regulatory Auditor IV) in the Auditing Department, Financial and Business Analysis Division for the Missouri Public Service Commission (Commission). I was promoted to a Utility Auditor IV on March 1, 2020.

**EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:**

In December 2011, I received a Bachelor of Science Degree in Business Administration in Accounting from the University of Central Missouri in Warrensburg, MO. I joined the Commission Staff in October of 2016. Prior to my employment at the Commission, I worked in tax accounting, cost accounting, and bookkeeping.

**CASE PARTICIPATION:**

<b>Company Name</b>	<b>Case Number(s)</b>	<b>Testimony/Issues</b>
MAWC	WO-2021-0343	ISRS Recommendation
Carl Mills	WR-2021-0177	Rate Base
Middlefork	WM-2021-0003	Merger, Sale, or Transfer
MAWC	WO-2020-0344	Office Supply Expense Insurance (Other than Group) Rate Case Policy AWWS Support Services Central Lab Allocations Corporate Allocations Bad Debt Expense Reconciliation

Company Name	Case Number(s)	Testimony/Issues
Empire	ER-2019-0374	DSM/MEEIA Bad Debt Expense Incentive Compensation Revenues Solar Rebates
Spire	GA-2020-0235	Application for Certificate
Confluence Rivers	WR-2020-0053	Bank Fees Billing Expense Chemicals DNR Fees Operations, Pumping, Treatment Repairs and Maintenance Outside Services Uncollectibles PSC Assessment Rate Case Expense Misc. Expense
Ameren	EA-2019-0181	CCN
SK&M	SR-2019-0157	Accounting Schedules (EMS) Accounting Schedules (Revenue) Memo Compilation Affiliate Transactions Repairs and Maintenance Rate Base
Middlefork	WR-2018-0328	Accounting Schedules (EMS) Accounting Schedules (Revenue) Memo Compilation Revenues Dues and Donations Employee Benefits Payroll/Salaries Postage Expense Transportation Expense Taxes Rate Base

**Case Participation cont'd**

Caroline Newkirk

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<b>Company Name</b>	<b>Case Number(s)</b>	<b>Testimony/Issues</b>
SEGES	SR-2017-0099	Memo Rate Case Expense Payroll and Taxes Telephone Expense Maintenance Expense PSC Assessment Bank Service Charges Insurance Accounting Fees Office Fees
Spire	GO-2018-0309	ISRS Recommendation/Direct Testimony
Missouri American Water Company	WO-2018-0059	ISRS Recommendation/Direct Testimony
Missouri American Water Company	SR-2018-0019	Acquisition
Missouri American Water Company	WR-2017-0285	Advertising Cash Working Capital Contract Services Employee Awards Injuries and Damages Insurance Payroll Promotional Expense Telephone Expense Waste Disposal
Missouri American Water Company	WO-2017-0297	ISRS Recommendation
Missouri Gas Energy	GO-2017-0201	ISRS Recommendation
Missouri Gas Energy	GO-2016-0332	ISRS Recommendation/Direct Testimony

**Case Participation cont'd**

**Caroline Newkirk**

**Page 4 of 4**

<b>Company Name</b>	<b>Case Number(s)</b>	<b>Testimony/Issues</b>
Terre Du Lac Utilities Corporation	WR-2017-0110	Chemical Expense Insurance Postage Expense Real Estate and Personal Property Tax Outside Services Uncollectible Permits and Licenses MoPSC Assessment Fuel Expense Billing and Collections Expense Electric Expense Dues

**Angela Niemeier**

**Present Position:**

I am a Senior Utility Regulatory Auditor, Auditing Department, Financial & Business Analysis Division of the Missouri Public Service Commission. As a Utility Regulatory Auditor, I assist in research and analysis of the financial aspects of public utility operations.

**Educational Credentials and Work Experience:**

I completed a Bachelor of Health Science- Radiologic Science from the University of Missouri in 2000. In February 2020 I completed an MBA through Columbia College. I have completed 78 credit hours in business related classes; of these, 36 credit hours are specific to accounting and 48 credit hours are graduate level coursework.

**Case Participation:**

<b>Company Name</b>	<b>Case Number(s)</b>	<b>Testimony/Issues</b>
Liberty Utilities	WA-2019-0036	Certificate of Convenience and Necessity
Missouri American Water Company	WO-2019-0389	ISRS Recommendation
Confluence Rivers	WR-2020-0053	Fuel expense, Revenue, Miscellaneous Revenues, Property Tax, Payroll
Empire District Electric Company	ER-2019-0374	Advertising, Amortization of Ice Storm, Customer Advances, Customer Deposits, Customer Deposits Interest, Materials and Supplies, Postage, Prepayments, PSC Assessments, Rate Case Expense, SWPA Payment Amortization

Company Name	Case Number(s)	Testimony/Issues
Elm Hills	WR-2020-0275	Fuel expense, Revenue, Miscellaneous Revenues, Property Tax, Payroll, Plant, Prepayments
Missouri American Water Company	WR-2020-0344	Building Maintenance and Services, Main Break Expense, Maintenance Supplies & Services Expense, Tank Painting, PSC Assessment

# **MARK L. OLIGSCHLAEGER**

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

I graduated from Rockhurst College in Kansas City, Missouri in 1981, with a Bachelor of Science degree in Business Administration, with a major in Accounting.

In November 1981, I passed the Uniform Certified Public Accountant examination and, since February 1989, have been licensed in the state of Missouri as a CPA.

I have been employed by the Missouri Public Service Commission (“Commission”) since September 1981. Until 2019, all of my Commission experience was within the Auditing Department. In October 2019, I assumed the position of Director of the Financial and Business Analysis Division of the Commission.

I have been employed by this Commission for approximately 40 years and have submitted testimony on 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. As Director of the Financial and Business Analysis Division, I am responsible for management oversight of all cases assigned to the Auditing, Financial Analysis, Customer Experience, and Procurement Analysis Departments.

The cases in which I have submitted written testimony for the Commission Staff are shown in the following table:

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

<b>Company Name</b>	<b>Case Number</b>	<b>Issues</b>
Union Electric Company, d/b/a Ameren Missouri	GR-2021-0241	<b>Rebuttal:</b> Rate Case Expense
Union Electric Company, d/b/a Ameren Missouri	ER-2021-0240	<b>Rebuttal:</b> Rate Case Expense
Missouri-American Water Company	WO-2020-0190	<b>Direct:</b> Net Operating Losses <b>Rebuttal:</b> Net Operating Losses
The Empire District Electric Company	ER-2019-0374	<b>Direct Report:</b> Amortization <b>Rebuttal:</b> Affiliated Transactions <b>Surrebuttal:</b> Stub Period Amortization <b>Sur-Surrebuttal:</b> Policy <b>Supplemental:</b> Background of Stipulation and Agreement; Asbury AAO
Union Electric Company, d/b/a Ameren Missouri	ER-2019-0335	<b>Rebuttal:</b> Affiliate Transactions <b>Surrebuttal:</b> Affiliate Transactions
KCP&L Greater Missouri Operations Company	EC-2019-0200	<b>Cross-Rebuttal:</b> Sibley Retirement Deferral
Missouri-American Water Company	WO-2019-0184	<b>Rebuttal:</b> Infrastructure System Replacement Surcharge (ISRS)
Spire Missouri, Inc., d/b/a Spire	GU-2019-0011	<b>Rebuttal:</b> Commission Assessment AAO
The Empire District Electric Company	EA-2019-0010	<b>Rebuttal Report:</b> Economic Feasibility
Missouri-American Water Company	WO-2018-0373	<b>Direct:</b> Net Operating Loss
The Empire District Electric Company	ER-2018-0366	<b>Rebuttal:</b> Tax Reform
Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company	ER-2018-0145 and ER-2018-0146	<b>Surrebuttal:</b> Tax Cuts and Jobs Act
Union Electric Company, d/b/a Ameren Missouri	ET-2018-0132	<b>Rebuttal:</b> Accounting and Ratemaking
Empire District, a Liberty Utilities Company	EO-2018-0092	<b>Rebuttal:</b> Asbury Regulatory Asset; Affiliate Transaction Variance

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

<b>Company Name</b>	<b>Case Number</b>	<b>Issues</b>
Liberty Utilities (Midstates Natural Gas) Corp., d/b/a Liberty Utilities	GR-2018-0013	<b>Rebuttal:</b> Tracker Proposals <b>Surrebuttal:</b> Tracker Proposals; Pensions/OPEBs
Missouri-American Water Company	WU-2017-0351	<b>Rebuttal:</b> Property Tax AAO <b>Surrebuttal:</b> Property Tax AAO
Missouri-American Water Company	WR-2017-0285	<b>Direct:</b> Future Test Year <b>Rebuttal:</b> Future Test Year New Tax Legislation
Spire Missouri, Inc., d/b/a Spire (Laclede Gas Company / Missouri Gas Energy)	GR-2017-0215 and GR-2017-0216	<b>Rebuttal:</b> Tracker Proposals; Other Policy Proposals; Software Costs
Union Electric Company, d/b/a Ameren Missouri	EO-2017-0176	<b>Direct:</b> CAM Approval
Missouri Gas Energy and Laclede Gas Company	GO-2016-0332 and GO-2016-0333	<b>Rebuttal:</b> ISRS Updates; Capitalized Incentive Compensation; Hydrostatic Testing
Kansas City Power & Light Company	ER-2016-0285	<b>Rebuttal:</b> Tracker Proposals; Use of Projected Expenses; Expense Trackers in Rate Base
Laclede Gas Company and Missouri Gas Energy	GO-2016-0196 and GO-2016-0197	<b>Rebuttal:</b> ISRS True-ups
Union Electric Company, d/b/a Ameren Missouri	ER-2016-0179	<b>Rebuttal:</b> Transmission Tracker; Noranda Deferral; Regulatory Reform
KCP&L Greater Missouri Operations Company	ER-2016-0156	<b>Rebuttal:</b> Tracker Proposals; Use of Projected Expenses; Tracker Balances in Rate Base; Deferral Policy
Missouri-American Water Company	WR-2015-0301	<b>Rebuttal:</b> Environmental Coast Adjustment Mechanism; Energy Efficiency and Water Loss Reduction Deferral Mechanism Tracker
Laclede Gas Company	GO-2015-0178	<b>Direct:</b> ISRS True-ups
Kansas City Power & Light Company	EU-2015-0094	<b>Direct:</b> Accounting Order – Department of Energy Nuclear Waste Fund Fees
Union Electric Company, d/b/a Ameren Missouri (2018)	EO-2015-0055	<b>Rebuttal:</b> MEEIA Accounting Conditions

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

<b>Company Name</b>	<b>Case Number</b>	<b>Issues</b>
Union Electric Company, d/b/a Ameren Missouri (2015)	EO-2015-0055	<b>Rebuttal:</b> Demand-Side Investment Mechanism
Kansas City Power & Light Company	ER-2014-0370	<b>Rebuttal:</b> Trackers <b>Surrebuttal:</b> Trackers; Rate Case Expense
Kansas City Power & Light Company	EO-2014-0255	<b>Rebuttal:</b> Continuation of Construction Accounting
Union Electric Company, d/b/a Ameren Missouri	EC-2014-0223	<b>Rebuttal:</b> Complaint Case – Rate Levels
Kansas City Power & Light Company	EO-2014-0095	<b>Rebuttal:</b> DSIM
Union Electric Company, d/b/a Ameren Missouri	ET-2014-0085	<b>Surrebuttal:</b> RES Retail Rate Impact
Kansas City Power & Light Company & KCP&L Greater Missouri Operations Co.	EU-2014-0077	<b>Rebuttal:</b> Accounting Authority Order
Kansas City Power & Light Company	ET-2014-0071	<b>Rebuttal:</b> RES Retail Rate Impact <b>Surrebuttal:</b> RES Retail Rate Impact
KCP&L Greater Missouri Operations Company	ET-2014-0059	<b>Rebuttal:</b> RES Retail Rate Impact <b>Surrebuttal:</b> RES Retail Rate Impact
Missouri Gas Energy, A Division of Laclede Gas Company	GR-2014-0007	<b>Surrebuttal:</b> Pension Amortizations
The Empire District Electric Company	ER-2012-0345	<b>Direct (Interim):</b> Interim Rate Request <b>Rebuttal:</b> Transmission Tracker, Cost of Removal Deferred Tax Amortization; State Income Tax Flow-Through Amortization <b>Surrebuttal:</b> State Income Tax Flow-Through Amortization
KCP&L Greater Missouri Operations Company	ER-2012-0175	<b>Surrebuttal:</b> Transmission Tracker Conditions
Kansas City Power & Light Company	ER-2012-0174	<b>Rebuttal:</b> Flood Deferral of off-system sales <b>Surrebuttal:</b> Flood Deferral of off-system sales, Transmission Tracker conditions
Union Electric Company, d/b/a Ameren Missouri	ER-2012-0166	<b>Responsive:</b> Transmission Tracker
Union Electric Company, d/b/a Ameren Missouri	EO-2012-0142	<b>Rebuttal:</b> DSIM

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

<b>Company Name</b>	<b>Case Number</b>	<b>Issues</b>
Union Electric Company, d/b/a Ameren Missouri	EU-2012-0027	<b>Rebuttal:</b> Accounting Authority Order <b>Cross-Surrebuttal:</b> Accounting Authority Order
KCP&L Greater Missouri Operations Company	EO-2012-0009	<b>Rebuttal:</b> DSIM
Missouri Gas Energy, a Division of Southern Union	GU-2011-0392	<b>Rebuttal:</b> Lost Revenues <b>Cross-Surrebuttal:</b> Lost Revenues
Missouri-American Water Company	WR-2011-0337	<b>Surrebuttal:</b> Pension Tracker
The Empire District Electric Company	ER-2011-0004	<b>Staff Report on Cost of Service: Direct:</b> Report on Cost of Service; Overview of the Staff's Filing <b>Surrebuttal:</b> SWPA Payment, Ice Storm Amortization Rebasing, SO2 Allowances, Fuel/Purchased Power and True-up
The Empire District Electric Company	ER-2010-0130	<b>Staff Report Cost of Service: Direct</b> Report on Cost of Service; Overview of the Staff's Filing; Regulatory Plan Amortizations; <b>Surrebuttal:</b> Regulatory Plan Amortizations
Missouri Gas Energy, a Division of Southern Union	GR-2009-0355	<b>Staff Report Cost of Service: Direct</b> Report on Cost of Service; Overview of the Staff's Filing; <b>Rebuttal:</b> Kansas Property Taxes/AAO; Bad Debts/Tracker; FAS 106/OPEBs; Policy; <b>Surrebuttal:</b> Environmental Expense, FAS 106/OPEBs
KCP&L Greater Missouri Operations Company	EO-2008-0216	<b>Rebuttal:</b> Accounting Authority Order Request
The Empire District Electric Company	ER-2008-0093	Case Overview; Regulatory Plan Amortizations; Asbury SCR; Commission Rules Tracker; Fuel Adjustment Clause; ROE and Risk; Depreciation; True-up; Gas Contract Unwinding
Missouri Gas Utility	GR-2008-0060	Report on Cost of Service; Overview of Staff's Filing
Laclede Gas Company	GR-2007-0208	Case Overview; Depreciation Expense/Depreciation Reserve; Affiliated Transactions; Regulatory Compact
Missouri Gas Energy	GR-2006-0422	Unrecovered Cost of Service Adjustment; Policy
The Empire District Electric Company	ER-2006-0315	Fuel/Purchased Power; Regulatory Plan Amortizations; Return on Equity; True-Up
Missouri Gas Energy	GR-2004-0209	Revenue Requirement Differences; Corporate Cost Allocation Study; Policy; Load Attrition; Capital Structure

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

<b>Company Name</b>	<b>Case Number</b>	<b>Issues</b>
Aquila, Inc., d/b/a Aquila Networks-MPS-Electric and Aquila Networks-L&P-Electric and Steam	ER-2004-0034 and HR-2004-0024 (Consolidated)	Aries Purchased Power Agreement; Merger Savings
Laclede Gas Company	GA-2002-429	Accounting Authority Order Request
Union Electric Company	EC-2002-1	Merger Savings; Criticisms of Staff's Case; Injuries and Damages; Uncollectibles
Missouri Public Service	ER-2001-672	Purchased Power Agreement; Merger Savings/Acquisition Adjustment
Gateway Pipeline Company	GM-2001-585	Financial Statements
Ozark Telephone Company	TC-2001-402	Interim Rate Refund
The Empire District Electric Company	ER-2001-299	Prudence/State Line Construction/Capital Costs
Missouri Gas Energy	GR-2001-292	SLRP Deferrals; Y2K Deferrals; Deferred Taxes; SLRP and Y2K CSE/GSIP
KLM Telephone Company	TT-2001-120	Policy
Holway Telephone Company	TT-2001-119	Policy
Peace Valley Telephone	TT-2001-118	Policy
Ozark Telephone Company	TT-2001-117	Policy
IAMO Telephone Company	TT-2001-116	Policy
Green Hills Telephone	TT-2001-115	Policy
UtiliCorp United & The Empire District Electric Company	EM-2000-369	Overall Recommendations
UtiliCorp United & St. Joseph Light & Power	EM-2000-292	Staff Overall Recommendations
Missouri-American Water	WM-2000-222	Conditions
Laclede Gas Company	GR-99-315 (remand)	Depreciation and Cost of Removal
United Water Missouri	WA-98-187	FAS 106 Deferrals
Western Resources & Kansas City Power & Light	EM-97-515	Regulatory Plan; Ratemaking Recommendations; Stranded Costs

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

<b>Company Name</b>	<b>Case Number</b>	<b>Issues</b>
Missouri Public Service	ER-97-394	Stranded/Transition Costs; Regulatory Asset Amortization; Performance Based Regulation
The Empire District Electric Company	ER-97-82	Policy
Missouri Gas Energy	GR-96-285	Riders; Savings Sharing
St. Louis County Water	WR-96-263	Future Plant
Union Electric Company	EM-96-149	Merger Savings; Transmission Policy
St. Louis County Water	WR-95-145	Policy
Western Resources & Southern Union Company	GM-94-40	Regulatory Asset Transfer
Generic Electric	EO-93-218	Preapproval
Generic Telephone	TO-92-306	Revenue Neutrality; Accounting Classification
Missouri Public Service	EO-91-358 and EO-91-360	Accounting Authority Order
Missouri-American Water Company	WR-91-211	True-up; Known and Measurable
Western Resources	GR-90-40 and GR-91-149	Take-Or-Pay Costs

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

<u>COMPANY NAME</u>	<u>CASE NUMBER</u>
Kansas City Power and Light Company	ER-82-66
Kansas City Power and Light Company	HR-82-67
Southwestern Bell Telephone Company	TR-82-199
Missouri Public Service Company	ER-83-40
Kansas City Power and Light Company	ER-83-49
Southwestern Bell Telephone Company	TR-83-253
Kansas City Power and Light Company	EO-84-4
Kansas City Power and Light Company	ER-85-128 & EO-85-185
KPL Gas Service Company	GR-86-76
Kansas City Power and Light Company	HO-86-139
Southwestern Bell Telephone Company	TC-89-14

**Charles T. Poston, P.E.**

**Current Position**

I am currently employed as a Senior Professional Engineer in the Engineering Analysis Department of the Missouri Public Service Commission.

**Education and Prior Work Experience**

I received a Bachelor of Science degree in Civil Engineering from the University of Missouri-Columbia in 2006 and a Master of Science degree in Nuclear Engineering from the same institution in 2008.

From May 2008 through August 2013 I was employed by Ameren Missouri as an engineer in the Safety Analysis and Reactor Engineering Departments at the Callaway Energy Center. My duties consisted of post-accident thermo-hydraulic analyses, radiation dose calculations, atmospheric dispersion estimates for radiological and chemical hazards, and root cause determinations.

From September 2013 to March 2015, I worked in the Safety Engineering Unit of the Missouri Public Service Commission. In that capacity I conducted comprehensive gas safety inspections and participated in incident investigations following natural gas explosions. After March 2015 I was employed by the Commission in the Engineering Analysis Department where I was assigned to cases for both electric and natural gas utilities. I have provided testimony before the Commission on topics including natural gas incident investigations, power plant cost allocations, gas distributions system allocations, ISRS cost recovery, and production cost modeling.

I have been a licensed professional engineer in the State of Missouri since January 2015.

Case Number	Utility	Testimony	Issue
GS-2014-0226	Laclede Gas Company	Staff Report	Staff investigation following natural gas explosion
EO-2015-0320	Union Electric Company d/b/a Ameren Missouri	Staff Recommendation	SO <sub>2</sub> and NO <sub>x</sub> emission allowance trading and reporting
ER-2016-0023	Empire District Electric Company	Staff Report	Heat Rate Testing
EC-2016-0230	KCP&L Greater Missouri Operations Company	Staff Report	Consumer Complaint in reference to “Smart Meter” installation
		Staff Investigation	
ER-2016-0156	KCP&L Greater Missouri Operations Company	Staff Report	Variable Fuel Costs, Lake Road Allocations, Heat Rate Testing
		Rebuttal	Lake Road Allocations
		Surrebuttal	Lake Road Allocations
ER-2016-0285	Kansas City Power & Light Company	Staff Report	Variable Fuel Costs
		Rebuttal	
		True-Up Direct	
		True-Up Rebuttal	
ER-2018-0146	KCP&L Greater Missouri Operations Company	Staff Report	Variable Fuel Cost Lake Road Allocations
		Rebuttal	Lake Road Allocations
		Surrebuttal	Greenwood Solar Allocation, Lake Road Allocations, Variable Fuel Costs
		True-Up Direct	
GO-2019-0115 GO-2019-0116	Spire Missouri, Inc.	Staff Recommendation	Avoided Cost Studies
Staff Direct Report			
GO-2019-0356 GO-2019-0357	Spire Missouri, Inc.	Staff Recommendation	Engineering Review
AO-2021-0264 <sup>1</sup> EO-2021-0359 EO-2021-0360	Evergy Missouri West, Inc., Evergy Missouri Metro, Inc.	Staff Report(s)	February 2021 Cold Weather Event

<sup>1</sup> This case contained a Staff report concerning the response of numerous Missouri utilities to the cold weather event of February 2021. I was a contributor only to the sections concerning Evergy Missouri West and Evergy Missouri Metro.

Case Number	Utility	Testimony	Issue
GR-2021-0108	Spire Missouri, Inc.	Class Cost of Service Report	Allocation of Distribution Costs
		Rebuttal	Meters/Services/Mains Allocators and Therms vs. CCF Billing
ER-2021-0240	Union Electric Company d/b/a Ameren Missouri	Cost of Service Report	Callaway Energy Center Forced Outages
GR-2021-0241	Union Electric Company d/b/a Ameren Missouri	Class Cost of Service Report	CCOS Sponsorship Testimony
			Allocation of Service Lines, Meters, and Regulators

## **Joseph P. Roling**

### **Present Position:**

I am a Regulatory Economist in the Tariff and Rate Design Unit, Operational Analysis Department, Commission Staff Division, of the Missouri Public Service Commission. I have been employed by the Missouri Public Service Commission since March of 2016.

### **Educational Background and Work Experience:**

I have a Bachelor of Science degree in Business Administration, Finance & Banking with a minor in Economics from the University of Missouri – Columbia in 1991, and a Master of Business Administration from Lincoln University in 1995. Prior to joining the Commission, I was employed in the Financial Service Industry.

Additionally, I completed Financial Planning Certificate Program from Bryant University in October, 2015.

### **Regulatory Training while at PSC:**

5/19/16 – Carbon Markets 101 – Keys to Effective Design & Management

6/27/16 – Evaluation, Measurement & Verification (EM&V) for Energy Efficiency

6/29/16 – Long Term Gas Hedging Why and How

7/2/16 – Setting Baselines for Planning & Evaluation of Efficiency Programs EMV

8/25/16 - Leveraging Power Markets to Achieve a Reliable, Least-Cost Transition to a Low-Carbon Power System Regulatory Assistance Project

9/21/16 – FRI Symposium Attendance - “Managing the Triple Threat to Public Utility Profitability: Safety, Reliability & Affordability.”

10/13/16 - Gas Efficiency Programs – What does it take to pass cost-effectiveness tests?

11/3/16 - More is Less - Environmentally Beneficial Electrification

cont'd Joseph P. Roling

**cont'd Regulatory Training while at PSC:**

01-17-17 Harness the Momentum of Power Sector Transformation - Regulatory Assistance Project (RAP) Webinar

01-25-17 New Study on Demand Charge Savings from Residential Solar – Electric Markets & Policy Group, Lawrence Berkeley National Laboratory.

01-31-17 Energy Efficiency - Consistency and Coordination of Energy Efficiency EM&V and Reporting

02-21-17 Assessment of Benefits Derived from Improved Reliability & Resiliency in Utility-owned Microgrid

03-01-17 Flexible & Customizable – Designing Decoupling for your State Regulatory Assistance Project

03-23-17 Part 1 Lessons Learned from Energy Efficiency Programs

03-30-17 Part 2 Lessons Learned from Energy Efficiency Programs

11-17-17 MISO 101 Overview for MPSC

02-06-18 One Size Does Not Fit All – Complexities, Use Case, Trends in Energy Storage

02-13-18 Clean Energy States Alliance-State of the US Energy Storage Industry 2017 Year on Review

05-02-18 Income Trends of Residential Solar Adopters

**Previous filed Testimony of Joseph P. Roling**

<b>Case No.</b>	<b>Company</b>	<b>Type of Filing</b>	<b>Issue</b>
ER-2019-0375	Kansas City Power & Light Company	Staff Recommendation	MEEIA
ER-2019-0397	KCPL Greater Missouri Operations Company	Staff Recommendation	MEEIA
GR-2019-0077	Ameren Missouri	Cost of Service Report	Revenues
EC-2018-0066	Ameren Missouri	Tariff Investigation Report	Customer Complaint
EC-2018-0097	Ameren Missouri	Tariff Investigation Report	Customer Complaint
GR-2018-0013	Liberty Utilities	Cost of Service Report	Revenues
GR-2021-0108	Spire Missouri, Inc., d/b/a Spire	Cost of Service Report	Revenues
GC-2017-0348	Spire Missouri, Inc., d/b/a Spire (Laclede Gas Company and Missouri Gas Energy)	Tariff Investigation Report	Customer Complaint
GR-2017-0215 and GR-2017-0216	Spire Missouri, Inc., d/b/a Spire (Laclede Gas Company and Missouri Gas Energy)	Cost of Service Report	Revenues
ER-2016-0179	Ameren Missouri	Cost of Service / Revenue	Revenues

Case No.	Company	Type of Filing	Issue
		Requirement Report	
HO-2017-0211	Veolia Energy Kansas City, Inc.-(Steam/Heat)	Staff Recommendation	PACC Filing
ER-2019-0335	Ameren Missouri	Lighting Revenue	Revenues
ER-2019-0374	Liberty (Empire)-Investor(Electric)	Low Income Pilot Information	Revenues
ER-2021-0240	Ameren Missouri	Large Primary Service Revenue	Revenues
GA-2019-0210	Spire Missouri, Inc.-Investor(Gas) Spire-Investor(Gas)	Staff Recommendation	CCN Expansion
GA-2019-0214	Spire Missouri, Inc.-Investor(Gas) Spire-Investor(Gas)	Staff Recommendation	CCN Expansion
ER-2020-0154	Evergy Metro, Inc.-Investor(Electric) Evergy Missouri Metro-Investor(Electric)	Staff Recommendation	MEEIA
ER-2020-0388	Evergy Metro, Inc.-Investor(Electric) Evergy Missouri Metro-Investor(Electric)	Staff Recommendation	MEEIA
ET-2020-0133	Evergy Metro, Inc.-Investor(Electric) Evergy Missouri Metro-Investor(Electric) Evergy Missouri West, Inc.-Investor(Electric) Evergy Missouri West-Investor(Electric)	Staff Recommendation	Request for a variance from the Commission's billing and payment standards

<b>Case No.</b>	<b>Company</b>	<b>Type of Filing</b>	<b>Issue</b>
GA-2020-0235	Spire Missouri, Inc.- Investor(Gas) Spire-Investor(Gas)	Staff Recommendation	CCN Expansion
GO-2020-1820	Spire Missouri, Inc.- Investor(Gas) Spire-Investor(Gas)	Staff Investigation	Investigation into the Customer Service and Billing Recordkeeping Practices of Spire Missouri, Inc. d/b/a Spire
GA-2021-0010	Spire Missouri, Inc.- Investor(Gas) Spire-Investor(Gas)	Staff Recommendation	CCN Expansion

# Ashley Sarver

## Educational, Employment Background and Credentials

I am currently a Senior Utility Regulatory Auditor (former title Utility Regulatory Auditor IV) in the Auditing Department, Financial and Business Analysis Division for the Missouri Public Service Commission (Commission). I transferred to the position January 2017. I promoted to a Utility Regulatory Auditor IV in August 2016 in the Energy Resources Department, Commission Staff Division for the Commission. I accepted the position of the Utility Regulatory Auditor I/II/III in July 2013 with the Auditing Department.

I earned a Bachelor of Science degree in Accounting from Missouri State University in Springfield, MO in July 2009. In earning this degree I completed numerous core Accounting and business classes. Prior to joining the Commission, I was employed by the State of Missouri - Department of Corrections from 2009 to 2013 as an Auditor.

## Case Participation

<b>Company Name</b>	<b>Case Number(s)</b>	<b>Testimony/Issues</b>
Liberty Utilities (Missouri Water) LLC d/b/a Liberty Utilities to acquire a water and sewer system in Bolivar Missouri	WA-2020-0397	Certificates of Convenience and Necessity
Carl Richard Mills	WR-2021-0177	Revenue and Expenses
Missouri-American Water Company	WR-2020-0344	Revenues, Chemical Expense, Power Expense, Purchased Water Expense, Water Loss Adjustment
Empire District Electric Company	ER-2019-0374	FAS 106 OPEBs, FAS 87 & 88 Costs, SERP, Fuel and Purchased Power, Operation and Maintenance (non-labor) Normalization, Riverton 12 O&M Tracker, Software Maintenance Expense
Elm Hills Utility Operating Company, Inc.	WR-2020-0275 SR-2020-0274	Lead Staff
Confluence Rivers Utility Operating Company, Inc.	WR-2020-0053 SR-2020-0054	Lead Staff

Company Name	Case Number(s)	Testimony/Issues
Carl Richard Mills (Water)	WA-2018-0370	Certificate of Convenience and Necessity
Branson Cedars Resort Utility Company LLC-(Sewer & Water)	WR-2018-0356	Lead Staff
Elm Hills Utility Operating Company, Inc., to Acquire Rainbow Acres and Twin Oakes or The Preserve	SA-2018-0313	Certificate of Convenience and Necessity
Missouri-American Water Company	WR-2017-0285 SR-2017-0286	Uncollectible Expense, Chemical Expense, Fuel and Power Expense, Purchased Water Expense, Tank Painting Expense/Tracker, Water Loss, Revenues
Environmental Utilities, LLC	WR-2018-0001	Lead Staff
Indian Hills Utility Operating Company, Inc.	WR-2017-0259	Revenue and Expenses
Elm Hills Utility Operating Company, Inc. to Acquire Missouri Utilities Company	SM-2017-0150 WM-2017-0151	Certificate of Convenience and Necessity
KCP&L Greater Missouri Operations Company	ER-2017-0189	Semi-Annual Fuel Adjustment Clause True-up
Empire District Electric Company	EO-2017-0065	Sixth Prudence Review of Fuel Adjustment Clause
Kansas City Power & Light Company	ER-2016-0285	Fuel Adjustment Clause Base Factor
KCP&L Greater Missouri Operations Company	ER-2016-0156	Miscellaneous Revenues and Customer Growth
Hillcrest Utility Operating Company, Inc.	WR-2016-0064 SR-2016-0065	Revenue, Expenses, and Rate Base
The Empire District Electric Company	ER-2016-0023	Property Tax Expense, Rate Case Expense, Injuries and Damages, Workman's Compensation, Bad Debt Expense, Amortization of Stock Issuance Expense Amortization, Lease Expense, DSM/PRE-MEEIA, Solar Rebate, Revenue, Customer Growth

Company Name	Case Number(s)	Testimony/Issues
Indian Hills Utility Operating Company, Inc. to Acquire I.H. Utilities, Inc.	WO-2016-0045	Acquisition Case: Rate Base determination
The Empire District Electric Company	ER-2014-0351	Revenue, Customer Growth, Common Stock Issuance Expense Amortization, Uncollectible Accounts, Cash Working Capital, Injuries and Damages, Workman's Compensation, Insurance Expense, Lease Expense, Property Tax Expense, Regulatory Commission Expense
Summit Natural Gas of Missouri, Inc.	GR-2014-0086	Plant in Service, Depreciation Reserve, Gas Stored Inventory, Prepayments and Materials and Supplies Inventory, Customer Advances, Customer Deposits, Payroll, Payroll Taxes, 401(k), and Other Employee Benefit Costs, Incentive Compensation and Bonuses, Customer Deposit Interest Expense, Maintenance Normalization Adjustments, Advertising Expense, Regulatory Expenses, Dues, Rent Expense
Lake Region Water and Sewer	WR-2013-0461  SR-2013-0459	Plant in Service, Depreciation Reserve, Materials and Supplies Inventory, Customer Advances, Contributions in Aid of Construction, Purchase Power, Chemicals, Testing Expense, Supplies and Materials, Tools and Shop Supplies, Insurance, Office Supplies, Telephone, License and Permits, Property Tax

## **Michael L. Stahlman**

### **Education, Employment Background and Credentials**

#### **Education**

- 2009 M. S., Agricultural Economics, University of Missouri, Columbia.  
2007 B.A., Economics, Summa Cum Laude, Westminster College, Fulton, MO.

#### **Professional Experience**

- 2010 - Regulatory Economist, Missouri Public Service Commission  
2007 – 2009 Graduate Research Assistant, University of Missouri  
2008 Graduate Teaching Assistant, University of Missouri  
2007 American Institute for Economic Research (AIER) Summer Fellowship Program  
2006 Price Analysis Intern, Food and Agricultural Policy Research Institute (FAPRI), Columbia, MO  
2006 Legislative Intern for State Representative Munzlinger  
2005 – 2006 Certified Tutor in Macroeconomics, Westminster College, Fulton, MO  
1998 – 2004 Engineering Watch Supervisor, United States Navy

#### **Expert Witness Testimony**

- Union Electric Company d/b/a AmerenUE GR-2010-0363  
In the Matter of Union Electric Company d/b/a AmerenUE for Authority to File Tariffs Increasing Rates for Natural Gas Service Provided to Customers in the Company's Missouri Service Area
- Union Electric Company d/b/a Ameren Missouri GT-2011-0410  
In the Matter of the Union Electric Company's (d/b/a Ameren Missouri) Gas Service Tariffs Removing Certain Provisions for Rebates from Its Missouri Energy Efficient Natural Gas Equipment and Building Shell Measure Rebate Program
- KCP&L Great Missouri Operations Company EO-2012-0009  
In the Matter of KCP&L Greater Missouri Operations Company's Notice of Intent to File an Application for Authority to Establish a Demand-Side Programs Investment Mechanism
- Union Electric Company d/b/a Ameren Missouri EO-2012-0142  
In the Matter of Union Electric Company d/b/a Ameren Missouri's Filing to Implement Regulatory Changes Furtherance of Energy Efficiency as Allowed by MEEIA
- Kansas City Power & Light Company EO-2012-0323  
In the Matter of the Resource Plan of Kansas City Power & Light Company

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KCP&L Great Missouri Operations Company In the Matter of the Resource Plan of KCP&L Greater Missouri Operations Company	EO-2012-0324
Kansas City Power & Light Company, KCP&L Great Missouri Operations Company, and Transource Missouri	EA-2013-0098 EO-2012-0367
In the Matter of the Application of Transource Missouri, LLC for a Certificate of Convenience and Necessity Authorizing it to Construct, Finance, Own, Operate, and Maintain the Iatan-Nashua and Sibley-Nebraska City Electric Transmission Projects	

**cont'd Expert Witness Testimony**  
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Kansas City Power & Light Company	EO-2012-0135
KCP&L Great Missouri Operations Company	EO-2012-0136
In the Matter of the Application of Kansas City Power & Light Company [KCP&L Great Missouri Operations Company] for Authority to Extend the Transfer of Functional Control of Certain Transmission Assets to the Southwest Power Pool, Inc.	
Kansas City Power & Light Company	EU-2014-0077
KCP&L Great Missouri Operations Company	
In the Matter of the Application of Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company for the Issuance of an Accounting Authority Order relating to their Electrical Operations and for a Contingent Waiver of the Notice Requirement of 4 CSR 240-4.020(2)	
Kansas City Power & Light Company	EO-2014-0095
In the Matter of Kansas City Power & Light Company's Notice of Intent to File an Application for Authority To Establish a Demand-Side Programs Investment Mechanism	
Veolia Energy Kansas City, Inc	HR-2014-0066
In the Matter of Veolia Energy Kansas City, Inc for Authority to File Tariffs to Increase Rates	
Grain Belt Express Clean Line, LLC	EA-2014-0207
In the Matter of the Application of Grain Belt Express Clean Line LLC for a Certificate of Convenience and Necessity Authorizing It to Construct, Own, Operate, Control, Manage, and Maintain a High Voltage, Direct Current Transmission Line and an Associated Converter Station Providing an Interconnection on the Maywood - Montgomery 345 kV Transmission Line	
Union Electric Company d/b/a Ameren Missouri	ER-2014-0258
In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariff to Increase Its Revenues for Electric Service	
Empire District Electric Company	ER-2014-0351
In the Matter of The Empire District Electric Company for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Company's Missouri Service Area	
Kansas City Power & Light Company	ER-2014-0370
In the Matter of Kansas City Power & Light Company's Request for Authority to Implement a General Rate Increase for Electric Service	
Kansas City Power & Light Company	EO-2014-0240
In the Matter of Kansas City Power & Light Company's Filing for Approval of Demand-Side Programs and for Authority to Establish a Demand-Side Programs Investment Mechanism	
KCP&L Great Missouri Operations Company	EO-2014-0241
In the Matter of KCP&L Greater Missouri Operations Company's Filing for Approval of Demand-Side Programs and for Authority to Establish a Demand-Side Programs Investment Mechanism	

**cont'd Expert Witness Testimony**

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- Ameren Transmission Company of Illinois EA-2015-0146  
In the Matter of the Application of Ameren Transmission Company of Illinois for Other Relief or, in the Alternative, a Certificate of Public Convenience and Necessity Authorizing it to Construct, Install, Own, Operate, Maintain and Otherwise Control and Manage a 345,000-volt Electric Transmission Line from Palmyra, Missouri to the Iowa Border and an Associated Substation Near Kirksville, Missouri
- Empire District Electric Company ER-2016-0023  
In the Matter of The Empire District Electric Company's Request for Authority to Implement a General Rate Increase for Electric Service
- KCP&L Great Missouri Operations Company ER-2016-0156  
In the Matter of KCP&L Greater Missouri Operations Company's Request for Authority to Implement a General Rate Increase for Electric Service
- Kansas City Power & Light Company ER-2016-0285  
In the Matter of Kansas City Power & Light Company's Request for Authority to Implement A General Rate Increase for Electric Service
- Union Electric Company d/b/a Ameren Missouri ER-2016-0179  
In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariff to Increase Its Revenues for Electric Service
- Grain Belt Express Clean Line, LLC EA-2016-0358  
In the Matter of the Application of Grain Belt Express Clean Line LLC for a Certificate of Convenience and Necessity Authorizing it to Construct, Own, Operate, Control, Manage and Maintain a High Voltage, Direct Current Transmission Line and an Associated Converter Station Providing an Interconnection on the Maywood-Montgomery 345kV transmission line.
- Spire Missouri, Inc. GR-2017-0215 and GR-2017-0216  
In the Matter of Spire Missouri, Inc.'s Request to Increase Its Revenues for Gas Service
- Liberty Utilities GR-2018-0013  
In the Matter of Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities' Tariff Revisions Designed to Implement a General Rate Increase for Natural Gas Service in the Missouri Service Areas of the Company
- Spire Missouri, Inc. GO-2019-0058 and GO-2019-0059  
In the Matter of Spire Missouri, Inc. d/b/a Spire's Request to Decrease [Increase] WNAR
- Grain Belt Express Clean Line LLC EM-2019-0150  
Invenergy Transmission LLC  
Invenergy Investment Company LLC  
In the Matter of the Joint Application of Invenergy Transmission LLC, Invenergy Investment Company LLC, Grain Belt Express Clean Line LLC and Grain Belt Express Holding LLC for an Order Approving the Acquisition by Invenergy Transmission LLC of Grain Belt Express Clean Line LLC

## cont'd Expert Witness Testimony

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- Union Electric Company d/b/a Ameren Missouri GR-2019-0077  
In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to  
Increase its Revenues for Natural Gas Service
- Union Electric Company d/b/a Ameren Missouri ER-2019-0335  
In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to  
Decrease Its Revenues for Electric Service
- Empire District Electric Company ER-2019-0374  
In the Matter of The Empire District Electric Company's Request for Authority to  
File Tariffs Increasing Rates for Electric Service Provided to Customers in its  
Missouri Service Area
- Union Electric Company d/b/a Ameren Missouri EA-2020-0371  
In the Matter of the Application of Union Electric Company d/b/a Ameren  
Missouri for Permission and Approval and a Certificate of Public Convenience  
and Necessity Under 20 CSR 4240-3.105
- Spire Missouri, Inc. GR-2021-0108  
In the Matter of Spire Missouri Inc.'s d/b/a Spire Request for Authority to  
Implement a General Rate Increase for Natural Gas Service Provided in the  
Company's Missouri Service Areas
- Union Electric Company d/b/a Ameren Missouri ER-2021-0240  
In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to  
Adjust Its Revenues for Electric Service
- Union Electric Company d/b/a Ameren Missouri GR-2021-0241  
In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to  
Adjust Its Revenues for Natural Gas Service

### Selected Manuscripts

Stahlman, Michael and Laura M.J. McCann. "Technology Characteristics, Choice Architecture and Farmer Knowledge: The Case of Phytase." *Agriculture and Human Values* (2012) 29: 371-379.

Stahlman, Michael. "The Amorality of Signals." Awarded in top 50 authors for SEVEN Fund essay competition, "The Morality of Profit."

### Selected Posters

Stahlman, Michael, Laura M.J. McCann, and Haluk Gedikoglou. "Adoption of Phytase by Livestock Farmers." Selected poster at the American Agricultural Economics Association Annual Meeting, Orlando, FL, July 27-29, 2008. Also presented at the USDA/CSREES Annual Meeting in St. Louis, MO in February 2009.

McCann, Laura, Haluk Gedikoglu, Bob Broz, John Lory, Ray Massey, and Michael Stahlman. "Farm Size and Adoption of BMPs by AFOs." Selected poster at the 5<sup>th</sup> National Small Farm Conference in Springfield, IL in September 2009.