

Location of Description of Mismanagement Indicators  
In the Direct Testimony of  
Lena M. Mantle

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3	Tariff sheets filed 226 days after 60 day notice
3	Reason for delay: filing letter states “a number of factors”; Mr. Wilsons states one factor: to give employees time to learn how to navigate new IT system.
4	Misrepresented rate increase impact to residential customers
4	Error of \$60.7 million; an 66% increase to initial request
5	Three different estimates of impact of fuel on rate increase
5	Minimal workpapers for fuel adjustment clause costs
6	Incorrectly calculated impact of increase in FAC costs to Missouri customers
7	Incorrect calculation of actual total fuel costs in test year
7	Incorrect comparison of actual total fuel costs incurred and FAC revenues collected
7	“Error” of \$38 million in calculating the impact of fuel related cost portion of increase
8	Case as originally filed would not recover enough revenue to meet the cost to serve Empire was requesting.
12	Filed “substitute” tariff sheets with effectuating a major change from the rates originally filed to try to stay on the same procedural schedule
13	Filing letter states that an increase of 66% in the amount requested would only increase the impact on the residential customer bill from 15.66% to 18.69%
14	Filed testimony on February 26 of two witnesses that are no longer employees of Liberty
16	Current bill inflated due to double counting fuel costs paid
16	Incorrectly labeled a mechanism that recovers a regulatory asset a “fuel” charge
16	Liberty assumes the FAC rate will be set to zero with effective date of rates in this case