

**MISSOURI PUBLIC SERVICE COMMISSION**

**STAFF REPORT**

**REVENUE REQUIREMENT  
COST OF SERVICE**

**APPENDIX 1**

**Staff Credentials**

**UNION ELECTRIC COMPANY  
d/b/a Ameren Missouri**

**CASE NO. ER-2016-0179**

*Jefferson City, Missouri  
December 2016*

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

I graduated from the University of Missouri - Columbia with a Bachelor of Science degree in Electrical Engineering in December 1995. Concurrent with my studies, I was employed as an Engineering Assistant in the Energy Management Department of the University of Missouri - Columbia from the Fall of 1992 through the Fall of 1995. Prior to this, I completed a tour of duty in the United States Navy, completing a course of study at the Navy Nuclear Power School and a Navy Nuclear Propulsion Plant. Following my graduation from the University of Missouri - Columbia, I was employed by The Empire District Electric Company (Empire or Company) as a Staff Engineer until August 1999, at which time I began my employment with the Staff of the Missouri Public Service Commission (Staff). I am a member of the Institute of Electrical/Electronic Engineers (IEEE).

TESTIMONY AND REPORTS  
BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION

BY ALAN J. BAX

<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
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

ALAN J. BAX cont'd

<u>COMPANY</u>	<u>CASE NUMBER</u>
Union Electric Company d/b/a AmerenUE	EO-2006-0096
West Central Electric Cooperative	EO-2006-0339
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
Kansas City Power and Light – GMO	EO-2011-0137
Kansas City Power and Light – GMO	ER-2010-0356
Empire District Electric Company	ER-2011-0004
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/ Ameren Missouri	ER-2012-0121
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/ Ameren Missouri	EO-2005-0180

ALAN J. BAX cont'd

<u>COMPANY</u>	<u>CASE NUMBER</u>
Union Electric Company d/b/a/ Ameren Missouri	EO-2013-0418
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
Empire District Electric Company	ER-2014-0351
Empire District Electric Company	EO-2016-0192
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	EC-2016-0235
Union Electric Company d/b/a/ Ameren Missouri	ER-2014-0258
Empire District Electric Company	ER-2016-0023
Union Electric Company d/b/a/ Ameren Missouri	EO-2017-0044
Kansas City Power and Light Company	ER-2014-0370
Kansas City Power and Light Company	ER-2016-0285
Kansas City Power and Light – GMO	ER-2016-0156

**KOFI A. BOATENG**

**EDUCATIONAL BACKGROUND AND EXPERIENCE**

In May 2004, I received a Master's of Business Administration (MBA) degree with emphasis in Accounting from Lincoln University in Jefferson City, Missouri. I graduated from Ho Polytechnic, Ghana in September 2000, and received a Higher National Diploma (HND) in Accountancy. I commenced employment with the Missouri Public Service Commission Staff (Staff) in my current position of Utility Regulatory Auditor in September of 2004. Prior to employment with the Commission, I worked with the Missouri Department of Revenue, Scholastic Group, Inc., ACS-BPS (Ghana) Limited, and the Controller & Accountant General's Department, Ghana.

I am a Certified Public Accountant (CPA) licensed in the state of Missouri. I also hold Certified Internal Auditor (CIA), and Certified Fraud Examiner (CFE) designations.

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

**CASE PROCEEDING PARTICIPATION**

**KOFI A. BOATENG**

PARTICIPATION		
COMPANY	CASE NO.	FILING TYPE/ISSUES
Union Electric Company d/b/a Ameren Missouri	ER-2014-0258	Staff Cost of Service Report (Direct, Rebuttal, Surrebuttal & Evidentiary Hearing) Issues: Retail Revenues; Other Revenues & Miscellaneous Revenues; Cash Working Capital; Unbilled Revenues; Gross Receipt Taxes; Removal of FAC, Disposition of Allowances; Storm Tracker, Storm Costs & Amortizations; Bad Debt Expense; Pension & OPEB Tracker, Amortization & Expense.
Missouri-American Water Company	WR-2015-0301	Staff Cost of Service Report (Direct) Issues: Pension & OPEB Expense; Income Taxes, ADIT, Amortization of ITC, Staff Accounting Schedules – EMS runs. (All stipulated)
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	GR-2014-0152	Staff Cost of Service Report (Direct & Rebuttal) Issues: Retail Revenues; Cash Working Capital; Legal Expense; Removal of Gas Cost; Postage; Bad Debt Expense; Pension & OPEB Expense. (All stipulated)
Peaceful Valley Service Company	SR-2014-0153 WR-2014-0154	Issues: Water Availability Charge; Tap on/Connection Fees; Electricity Expense; Outside Services; System Repairs & Maintenance; Property & Liability Insurance; Property Taxes; Income Taxes. Submitted Staff Memo. Stipulation and Agreement.
Lincoln County Sewer & Water, LLC	SR-2013-0321 WR-2013-0322	Staff Cost of Service Report (Surrebuttal & Evidentiary Hearing) Issues: Chemical Expense; Electricity Expense; Outside Services; Testing Expense; Telephone & Internet Expense; Office Building Expense
Laclede Gas Company/Missouri Gas Energy (MGE)	GM-2013-0254	Acquisition Case (Stipulated)
Laclede Gas Company	GR-2013-0171	Issues: Prepaid Pension Asset; OPEB; Incentive Compensation, Pension & OPEB Expense; SERP. (No Staff Cost of Service Report or Testimony filed)
Cedar Green Land Acquisition, LLC	WA-2013-0117	Certificate of Convenience and Necessity (CCN) application – Staff Memo. Stipulation & Agreement.



**CASE PROCEEDING PARTICIPATION**

**KOFI A. BOATENG**

<b>PARTICIPATION</b>		
<b>COMPANY</b>	<b>CASE NO.</b>	<b>FILING TYPE/ISSUES</b>
Union Electric Company d/b/a Ameren Missouri	ER-2012-0166	Staff Cost of Service Report (Direct, Rebuttal, & Surrebuttal): Maryland Height Energy Ctr. Plant; Entergy Case – Legal Fees & Refunds; Leases; Injuries & Damages; Insurance Expense; SO <sub>2</sub> Tracker Adj.; Corporate Allocation; Storm Costs-Annualization & Amortization; Cash Working Capital (CWC)
Atmos Energy Corporation/Liberty Energy (Midstates) Corporation	GM-2012-0037	Acquisition Case
Union Electric Company d/b/a Ameren Missouri	ER-2011-0028	Staff Cost of Service Report (Direct & Rebuttal): Electric Revenue (Customer Growth), MISO Day Revenues & Expenses; Gross Receipt Taxes (GRT); Pension & OPEB Trackers & Expenses; Uncollectible Accounts, FAC Elimination; and Unbilled Revenues ( All Stipulated)
Union Electric Company d/b/a AmerenUE	GR-2010-0363	Direct Report: Gas Revenues (growth), Other Revenues, Pension & OPEB Expense, Incentive Compensation, Gross Receipt Taxes, Unbilled Revenues
KMB Utility Corporation	SR-2010-0345 WR-2010-0346	Staff Memorandum/ Expenses
Union Electric Company d/b/a AmerenUE	GO-2010-0257	Staff Recommendation: Infrastructure System Replacement Surcharge (ISRS) Application
Union Electric Company d/b/a AmerenUE	ER-2010-0036	Direct Report: Electric Revenues (growth), Other Revenues – MISO related Revenues and Expenses, Bad Debt, Pension & OPEB, Incentive Compensation
Kansas City Power & Light Company	ER-2009-0089	Direct Report: Electric Revenues (growth), Other Revenues, Bad Debt Expense, Forfeited Discount, Gross Receipt Taxes, Electronic Card Acceptance Program, Fly Ash Sales

**CASE PROCEEDING PARTICIPATION**

**KOFI A. BOATENG**

<b>PARTICIPATION</b>		
<b>COMPANY</b>	<b>CASE NO.</b>	<b>FILING TYPE/ISSUES</b>
KCP&L Greater Missouri Operation Company – MPS & L&P	ER-2009-0090	Direct Report: Electric Revenues (growth), Other Revenues, Bad Debt Expense, Forfeited Discount, Gross Receipt Taxes, Electronic Card Acceptance Program, Inter-Company Off-System Sales Revenue and Off-System Fuel & Purchased Power
Missouri-American Water Company	WR-2008-0311	Testimony: Revenues, Gross Receipt Taxes, Bad Debt Expense, Chemical Expense, Uncountable-For-Water
Gladlo Water & Sewer Company	WR-2009-0418 SR-2009-0419	Staff Memorandum
Missouri Gas Utility	GR-2008-0060	Testimony: Materials & Supplies, Gas Inventory, Prepayments, Customer Deposits, Payroll, Advertising, Property Taxes, Rate Case Expense.
Roy-L Utilities, Inc.	QS-2008-0001 QW-2008-0002	Staff Memorandum
Laclede Gas Company	GR-2007-0208	Testimony: Customer Deposits, Payroll & Payroll Taxes, Incentive Compensation, Dues & Donations, Miscellaneous Expenses, Lobbying, Equity Plan, Directors' Fees, and Customer Deposit Interest
Bilyeu Water Co. LLC	WA-2007-0270	Certificate Case: No Staff Memorandum
Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Testimony: Materials and Supplies, Prepayments, Customer Deposits, Advertising, Dues & Donations, Postage, PSC Assessment, Rate Case Expense, Customer Deposit Interest Expense
Gladlo Water & Sewer Company	QS-2007-0001 QW-2007-0002	Staff Memorandum (Case Still Pending)
Algonquin Water Resources of Missouri, LLC	WR-2006-0425	Testimony: Revenues, Electric Expense, Office Rents, Postage, Telephone Expense, Rate Case Expense

**CASE PROCEEDING PARTICIPATION**

**KOFI A. BOATENG**

PARTICIPATION		
COMPANY	CASE NO.	FILING TYPE/ISSUES
The Empire District Electric Company	ER-2006-0315	Testimony: Plant and Depreciation, Reserve, Cash Working Capital, Property Taxes, Advertising, Dues and Donations, Outside Services, Banking Fees, Promotional Giveaways, Transmission Billing Adjustment, Maintenance
New Florence Telephone Company	TC-2006-184	Stipulation and Agreement
Cedar Green Land Acquisition, LLC	WA-2013-0117 SA-2013-0354	Certificate Case (Still Pending)
Suburban Water and Sewer Company	WR-2005-0455	Staff Memorandum
Noel Water Company, Inc.	WR-2005-0452	Staff Memorandum
Aquila, Inc., d/b/a Aquila Networks-L&P	HR-2005-0450	Testimony: Materials and Supplies, Prepayments, Customer Deposits, Customer Deposits Interests, Customer Advances, PSC Assessments, Rate Case Expense
Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Testimony: Materials and Supplies, Prepayments, PSC Assessments, Rate Case Expense
Public Service Commission of the State of Missouri v. Cass County Telephone Company Limited Partnership	TC-2005-0357	Stipulation and Agreement
Southtown Utilities, Inc.	WA-2005-0268	Staff Memorandum
Aqua Missouri Company, Inc. (Water and Sewer)	QS-2005-0008 QW-2005-0009 QS-2005-0010 QW-2005-0011	Staff Memorandum

## **KORY BOUSTEAD**

### **Present Position**

I am currently employed as a Rate & Tariff Examiner II with the Tariff & Rate Design Unit within the Commission Staff Division, Operational Analysis Department of the Missouri Public Service Commission (Commission). The Tariff & Rate Design Unit 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**

In December 2008, 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.

I have been employed at the Missouri Public Service Commission as a Rate & Tariff Examiner II since July 2012. 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 different Jefferson City companies in the fields of advertising and wireless phone service.

List of Previous Testimony Filed  
Kory Boustead

Date Filed	Issue	Case Number	Case Name
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, Weatherization	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	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
02/06/2015	<b>Surrebuttal -</b> Keeping Current Pilot Program	ER-2014-0258	Ameren Missouri
04/03/2015	<b>Direct - Staff Report -</b> Economic Relief Pilot Program, Low Income Weatherization	ER-2014-0370	Kansas City Power & Light Company
03/25/2016	<b>Direct - Staff Report -</b> Low Income Programs, Low Income Weatherization	ER-2016-0023	The Empire District Electric Company

Date Filed	Issue	Case Number	Case Name
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-2016-0285	Kansas City Power & Light Company

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

**Present Position:**

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

**Educational Background and Work Experience:**

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

**Case Summary  
Of  
Erin M. Carle**

<b>Company</b>	<b>Case No.</b>	<b>Issues</b>
Rex Deffenderfer Enterprises	WR-2016-0267	Payroll, Rate Base, Maintenance, Telephone Expense, Outside Services, Office Supplies, Accounting Expense, Testing Expense, Membership Expense, Misc. Expenses, License and Permits, Corporate Registration, R.E. & P.P. Taxes, Rent, Sewer Expense, Rate Case Expense, Transportation Expense, Employee Benefits, Liability Insurance, Postage Expense
Missouri American	WR-2015-0301 SR-2015-0302	Chemicals, Electricity, Heating Oil, Operating Revenues, Misc. Revenues, Postage, Purchased Water, Uncollectibles
Laclede Gas Company	GO-2015-0341	ISRS Filing
MGE	GO-2015-0343	ISRS Filing
TUK, LLC	WA-2015-0169 and SA-2015-0170	Certificate of Convenience and Necessity Case
Ameren Missouri	ER-2014-0258	Construction Audit for Labadie ESP's and Construction Audit for Callaway Reactor Vessel Closure Head Replacement
Laclede Gas Company	GO-2014-0212	ISRS Filing
Lake Region Water and Sewer Company	WR-2013-0461 and SR-2013-0459	Bad Debt Expense, Building Rental Expense, Customer Refunds, Equipment Rental Expense, Water and Sewer Rate Revenues, Miscellaneous Revenues, PSC/OPC Assessment, Rate Case Expense, Water and Sewer Maintenance, Miscellaneous Expense, Accounting Schedules
Laclede Gas Company	GR-2013-0171	900 Account Analysis, Advertising, Corporate Franchise Tax, Dues and Donations, Environmental Expense, Injuries and Damages, Legal Fees, Lobbying, Promotional Giveaways, Property and Liability Insurance, TAS Accounts
Laclede Gas Company	GO-2013-0352	ISRS Filing



**cont'd Case Summary of  
Erin M. Carle**

<b>Company</b>	<b>Case No.</b>	<b>Issues</b>
Rex Deffenderfer Enterprises	WR-2016-0267	Payroll, Rate Base, Maintenance, Telephone Expense, Outside Services, Office Supplies, Accounting Expense, Testing Expense, Membership Expense, Misc. Expenses, License and Permits, Corporate Registration, R.E. & P.P. Taxes, Rent, Sewer Expense, Rate Case Expense, Transportation Expense, Employee Benefits, Liability Insurance, Postage Expense
Missouri American	WR-2015-0301 SR-2015-0302	Chemicals, Electricity, Heating Oil, Operating Revenues, Misc. Revenues, Postage, Purchased Water, Uncollectibles
Ameren Missouri	ER-2012-0166	Dues and Donations, Corporate Franchise Tax, Cyber Security, Interest on Customer Deposits, Misc. Expense, Other Rate Base Items, Plant, Depreciation Reserve, Property Tax, Property Tax Refund, PSC/OPC Assessment
Meramec Sewer Company	SR-2012-0309	Accounting Schedules, Accounting Exp., Customer Billing Exp., Office Supplies, Chemicals, Contract Services, Registration Fees, PSC Assessment, R.E. and Prop. Taxes, Outside Services, Payroll, Payroll Taxes, Postage, Rate Case Exp., Rent Exp., Sludge Hauling, Utility Expenses, Staff Memorandum
Lincoln County Sewer & Water	WA-2012-0018 SA-2012-0019	Revenues, Accounting Exp., Billing Exp., Chemicals, Electric Annualization, Insurance, Misc. Revenues, Office Supplies, Postage, PSC Assessment, RE Taxes, Rate Case Expense, Utility Expense
Laclede Gas Company	GO-2011-0361	ISRS Filing
TBJ Sewer Systems, Inc.	SR-2011-0182	Accounting Schedules, Staff Memorandum, Repairs and Maintenance, Electric Annualization, Revenues, Payroll, Insurance Exp., Plant, Depreciation Reserve, CIAC, Postage, PSC Assessment, Expenses
Ameren Missouri	ER-2011-0028	Taum Sauk construction audit
Ameren UE	GR-2010-0363	Injuries and Damages, Insurance Exp., Uncollectibles, Leases
Laclede Gas Company	GR-2010-0171	Plant in Service, Depreciation Reserve, Incentive Compensation, Bonus/Equity Plan, PSC Assessment, Property Tax, Materials and Supplies, Payroll, Payroll Taxes, Other Employee Benefits, Advertising Exp., Dues and Donations, Leases, Rent Exp., Director's Fees, Capitalized Depreciation Expense, Amorization of Non-Depreciated Accounts

**cont'd Case Summary of  
Erin M. Carle**

<b>Company</b>	<b>Case No.</b>	<b>Issues</b>
Rex Deffenderfer Enterprises	WR-2016-0267	Payroll, Rate Base, Maintenance, Telephone Expense, Outside Services, Office Supplies, Accounting Expense, Testing Expense, Membership Expense, Misc. Expenses, License and Permits, Corporate Registration, R.E. & P.P. Taxes, Rent, Sewer Expense, Rate Case Expense, Transportation Expense, Employee Benefits, Liability Insurance, Postage Expense
Missouri American	WR-2015-0301 SR-2015-0302	Chemicals, Electricity, Heating Oil, Operating Revenues, Misc. Revenues, Postage, Purchased Water, Uncollectibles
Aqua Missouri	SC-2010-0150 SC-2010-0152 WC-2010-0151 WC-2010-0153	Complaint Case
Aqua Missouri	SR-2010-0026 SR-2010-0023 WR-2010-0025 WR-2010-0027	Outside Services, Transportation Exp., Payroll, Payroll Taxes, Employee Benefits, Leases, Accounting Schedules, Lab Testing, PSC Assessment, Property Tax, Supplies and Expenses, Tank Painting, General Insurance, Legal Expenses, Rate Case Exp., Chemicals, Expenses, Purchased Water, Maintenance
Ameren UE	GT-2009-0413	ISRS Filing
Oakbrier Water	WR-2009-0229	Outside Services, Revenues, Vehicle Expense, Rent Exp., Payroll, Plant, PSC Assessment, Repairs, Sludge Hauling, Office Expense, Utility Bills, Meter Reads, Accounting Schedules
Whispering Hills Water	WR-2009-0228	Outside Services, Revenues, Vehicle Expense, Rent Exp., Payroll, Plant, PSC Assessment, Repairs, Sludge Hauling, Office Expense, Utility Bills, Meter Reads, Accounting Schedules
Lakeland Heights Water	WR-2009-0227	Outside Services, Revenues, Vehicle Expense, Rent Exp., Payroll, Plant, PSC Assessment, Repairs, Sludge Hauling, Office Expense, Utility Bills, Meter Reads, Accounting Schedules
RD Sewer	SR-2009-0226	Outside Services, Revenues, Vehicle Expense, Rent Exp., Payroll, Plant, PSC Assessment, Repairs, Sludge Hauling, Office Expense, Utility Bills, Accounting Schedules

**cont'd Case Summary of  
Erin M. Carle**

<b>Company</b>	<b>Case No.</b>	<b>Issues</b>
Rex Deffenderfer Enterprises	WR-2016-0267	Payroll, Rate Base, Maintenance, Telephone Expense, Outside Services, Office Supplies, Accounting Expense, Testing Expense, Membership Expense, Misc. Expenses, License and Permits, Corporate Registration, R.E. & P.P. Taxes, Rent, Sewer Expense, Rate Case Expense, Transportation Expense, Employee Benefits, Liability Insurance, Postage Expense
Missouri American	WR-2015-0301 SR-2015-0302	Chemicals, Electricity, Heating Oil, Operating Revenues, Misc. Revenues, Postage, Purchased Water, Uncollectibles
Ameren UE	ER-2008-0318	Plant in Service, Depreciation Reserve, 900 Account Analyses, Advertising, Cash Working Capital, Vacation Payroll, Outside Services, Customer Advances, Dues and Donations, Interest on Customer Deposits, Leases, Materials and Supplies, Prepayments, Property Taxes, PSC Assessment, Rate Case Expense

## **JOHN P. CASSIDY**

### **EDUCATIONAL AND EMPLOYMENT BACKGROUND AND CREDENTIALS**

#### **Position**

I am a Utility Regulatory Auditor V in the Auditing Department, Commission Staff Division. My business address is 111 North Seventh Street, Suite 105, St. Louis, Missouri 63101. Since joining the Missouri Public Service Commission's Auditing Department Staff in 1990, I have assisted with, directed and coordinated audits and examinations of the books and records of utility companies operating within the State of Missouri. I have participated or sponsored testimony in rate cases, earnings complaint cases, mergers and acquisitions cases, accounting authority order applications and certificate of convenience and necessity applications. I have also conducted numerous audits of small water and sewer companies in conjunction with the Commission's informal rate proceedings. Please refer to the following pages of this schedule for a list of rate case proceedings in which I have previously filed testimony.

#### **Education**

Southeast Missouri State University

Cape Girardeau, Missouri

Bachelor of Science Degree in Business Administration

Double Major: Marketing 1989 and Accounting 1990

**RATE CASE PROCEEDING PARTICIPATION**  
**JOHN P. CASSIDY**

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

**cont'd John P. Cassidy**

**COMPANY**

**CASE NO.**

**The Empire District Electric Company**

**ER-95-279**

Revenues  
Uncollectibles Expense  
Municipal Franchise Taxes  
Postage Expense  
Emission Credits

Type of Testimony Filed: Direct

**Imperial Utility Corporation**

**SC-96-247**

Rate Base  
Depreciation Reserve  
Depreciation Expense  
CIAC  
Property Taxes  
Property Insurance  
Lab Testing Expense  
Sludge Removal Expense

Type of Testimony Filed: Rebuttal

**St. Louis County Water Company**

**WR-97-382**

Payroll and Payroll Taxes  
Employee Benefits  
Employee Savings  
Shared Employees

Type of Testimony Filed: Direct

**Laclede Gas Company**

**GR-98-374**

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

Type of Testimony Filed: Direct

**cont'd John P. Cassidy**

**COMPANY**

**CASE NO.**

**United Water Missouri, Inc.**

**WR-99-326**

Payroll and Payroll Taxes

401 (K)

Health Care Costs

Employee Relocation

Corporation Franchise Tax

Advertising Expense

Dues and Donations

Miscellaneous Expenses

Type of Testimony Filed: Direct

**Union Electric Company**

**EC-2000-795**

Injuries and Damages

Legal Expense

Environmental Expense

Type of Testimony Filed: Direct

**Union Electric Company**

**GR-2000-512**

Revenues

Uncollectibles Expense

Customer Deposits

Type of Testimony Filed: Direct

**Laclede Gas Company**

**GR-2001-629**

Revenues

Gross Receipts Tax

Gas Supply Incentive Plan

Gas Costs

Uncollectibles Expense

Non-Utility Operations

Type of Testimony Filed: Direct

**cont'd John P. Cassidy**

**COMPANY**

**CASE NO.**

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

**EC-2002-01**

Fuel Expense  
Callaway Refueling  
Legal Expense  
Environmental Expense  
Capacity Purchases  
Midwest ISO  
Payroll and Related  
Incremental Overtime

Type of Testimony Filed: Direct and Surrebuttal

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

**EC-2002-1025**

Legal Expense  
Environmental Expense  
Midwest ISO

Type of Testimony Filed: Direct

**Laclede Gas Company**

**GR-2002-356**

Revenues  
Gross Receipts Tax  
Gas Supply Incentive Plan  
Gas Costs  
Uncollectibles Expense  
Income Taxes

Type of Testimony Filed: Direct

**Laclede Gas Company**

**GT-2003-0117**

Financial Aspects

Type of Testimony Filed: Direct



**cont'd John P. Cassidy**

**COMPANY**

**CASE NO.**

**Missouri-American Water Company**

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

Allocation of Belleville Labs Cost to MAWC  
National Call Center  
Compensation for Services Provided from MAWC to AWR  
Information Technology Services  
Capitalization of Shared Services  
Transition Costs  
Cost Allocation Manual  
Affiliate Transactions  
Severance Costs  
National Call Center Transition Costs  
National Shared Services Transition Costs

Type of Testimony Filed: Direct & Surrebuttal

**Missouri-American Water Company**

**SM-2004-0275**

Acquisition Adjustment

Type of Testimony Filed: Direct

**The Empire District Electric Company**

**ER-2004-0572**

Interim Energy Charge  
Fuel Expense  
Purchased Power  
Off System Sales  
KCPL Transmission Expense  
Income Taxes

Type of Testimony Filed: Direct & Surrebuttal

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

**GR-2007-0003**

Environmental Expense

Type of Testimony Filed: Direct

**cont'd John P. Cassidy**

**COMPANY**

**CASE NO.**

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

**ER-2007-0002**

Fuel Expense  
Fuel Inventories  
Callaway Refueling Costs  
Combustion Turbine Maintenance Expense  
Environmental Expense  
Gains on the Sale of Sulfur Dioxide Emission Allowances

Type of Testimony Filed: Direct, Rebuttal and Surrebuttal

**Missouri-American Water Company**

**WR-2007-0216**

Belleville Labs Allocation  
Compensation for Services MAWC Provided to AWR  
Income Taxes

Type of Testimony Filed: Direct

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

**ER-2008-0318**

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

Type of Testimony Filed: Direct and Surrebuttal

**cont'd John P. Cassidy**

**COMPANY**

**CASE NO.**

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

**ER-2010-0036**

Corporate Allocations  
Potential Refundable Entergy Charges  
Payroll and Payroll Taxes  
Employee Benefits  
Voluntary Separation Election  
Involuntary Separation Program  
Severance Costs  
Callaway Security Force

Type of Testimony Filed: Direct

**Laclede Gas Company**

**GR-2010-0171**

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

Type of Testimony Filed: Direct, Rebuttal and Surrebuttal

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

**ER-2011-0028**

Accumulated Deferred Income Taxes  
Potential Refundable Entergy Charges  
Payroll  
Payroll Taxes  
Voluntary Separation Election Plan  
Involuntary Separation Program  
Test Year Severance Costs  
Amortization of Severance Costs  
Other Employee Benefits  
Test Year Storm Costs  
Storm Cost AAO Case Nos. EU-2008-0141 and ER-2008-0318  
Rebranding Costs  
Income Tax

Type of Testimony Filed: Direct and Surrebuttal

**cont'd John P. Cassidy**

**COMPANY**

**CASE NO.**

**Union Electric Company d/b/a Ameren Missouri**

**ER-2012-0166**

Report on Revenue Requirement Cost of Service  
Overview of Staff's Filing  
Plant-in-Service Accounting  
Accumulated Deferred Income Taxes  
Employee Stock Ownership Plan Deduction  
Income Taxes  
Missouri Jurisdictional Allocation Factors  
Lake of the Ozarks Shoreline Management Program  
Storm Assistance Revenues and Expenses  
Renewable Energy Standard Costs

Type of Testimony Filed: Direct, Rebuttal and Surrebuttal

**Union Electric Company d/b/a Ameren Missouri**

**EA-2012-0281**

Costs Associated with Labadie Energy Center Expansion  
Alternative Site Studies

Type of Testimony Filed: Rebuttal, Cross-Surrebuttal and  
Supplemental-Surrebuttal

**Union Electric Company d/b/a Ameren Missouri**

**EC-2014-0223**

Complaint Case – Rate Levels

Type of Testimony Filed: Rebuttal and Surrebuttal

**cont'd John P. Cassidy**

**COMPANY**

**CASE NO.**

**Union Electric Company d/b/a Ameren Missouri**

**ER-2014-0258**

Report on Revenue Requirement Cost of Service  
Overview of Staff's Filing  
Demand Side Management Costs in Rate Base  
Netting of Regulatory Assets and Liability Amortizations  
New and Continuing Regulatory Asset and  
Regulatory Liability Amortizations  
Noranda Accounting Authority Order Lost Revenue Deferral  
Energy Efficiency Regulatory Asset Amortizations  
Renewable Energy Standard Costs  
Renewable Energy Standard Accounting Authority Order –  
Regulatory Asset/Liability Amortizations  
Maryland Heights Energy Center Fuel Costs  
Pioneer Prairie Wind Contract  
Solar Rebates  
Removal of Missouri Energy Efficiency Investment Act  
Costs in Test Year  
Callaway Nuclear Power Plant Relicensing Costs  
Jurisdictional Allocations

Type of Testimony Filed: Direct, Rebuttal and Surrebuttal

**Missouri-American Water Company**

**WR-2015-0301**

Report on Revenue Requirement Cost of Service  
Overview of Staff's Filing  
True-Up Audit  
ISRS Collections  
Metering Issues

Type of Testimony Filed: Direct and Surrebuttal

**DANA EAVES**  
**CAREER EXPERIENCE**

**Missouri Public Service Commission, Jefferson City, Missouri**

**Utility Regulatory Auditor IV** January 1, 2013 – Present  
**Utility Regulatory Auditor III** April 23, 2003– December 31, 2012  
**Utility Regulatory Auditor II** April, 2002 – April, 2003  
**Utility Regulatory Auditor I** April, 2001 – April, 2002

Perform rate audits and prepare miscellaneous filings as ordered by the Commission. Review all exhibits and testimony on assigned issues from the most recent previous case and the current case. Develop accounting adjustments and issue positions which are supported by workpapers and written testimony. Prepare Staff Recommendation Memorandum for filings that do not require prepared testimony. As a Utility Regulatory Auditor IV, in the Energy Resource Analysis Department, I am the lead Auditor for Fuel Adjustment Clause Prudence Reviews and Missouri Energy Efficiency Investment Act Prudence Reviews and perform other tasks as assigned by management. I have testified under cross-examination as an expert witness for litigated rate cases.

**Midwest Block and Brick, Jefferson City, Missouri**

**Accountant** December 2000 – March 2001  
**CIS/Accounting Assistant** July 2000 – December 2000

**Practice Management Plus, Inc., Jefferson City, Missouri**

**Vice President Operations** October 1998 – May 2000

**Capital City Medical Associates (CCMA), Jefferson City, Missouri**

**Director of Finance** March, 1995-October, 1998

**ADDITIONAL EXPERIENCE**

Wright Camera Shop/Sales 1987-1995  
Movies To Go, Inc/Store Manager 1984-1987  
Butler Shoe Corp./Store Manager 1982-1984  
Southeastern Illinois College/Student 1979-1982  
Kassabaum's Bicycle Shop/Store Manager 1977-1979

**EDUCATION**

**Bachelor of Science, Business Administration; Emphasis Accounting (1995)**  
COLUMBIA COLLEGE, JEFFERSON CITY, MO

**CASE PROCEEDING PARTICIPATION**

**DANA E. EAVES**

<b>PARTICIPATION</b>		<b>TESTIMONY</b>
<b>COMPANY</b>	<b>CASE NO.</b>	<b>ISSUES</b>
Ameren Missouri	ER-2016-0179	Fuel Adjustment Clause
KCPL GMO	EO-2015-0180	MEEIA Prudence Review Program costs and TD-NSB Share, Software system costs, Contractors, Interest Costs
Ameren Missouri	EO-2015-0029	MEEIA Prudence Review Program costs and TD-NSB Share, Software system costs, Contractors, Interest Costs
Empire District Electric Company	EO-2014-0057	FAC Prudence Review Risk Management
AmerenUE	EO-2013-0407	FAC Prudence Review Risk Management
KCP&L Greater Missouri Operations (GMO)	EO-2013-0325	FAC Prudence Review Purchased Power Agreements & Costs, Hourly weighted Transfer Pricing, Off- system sales revenue
Empire District Electric Company	EO-2013-0114	FAC Prudence Review Financial Hedges, Off-system sales revenue
Ameren Missouri	EO-2012-0074	FAC Prudence Review Direct/Rebuttal Requirements Contracts
KCP&L Greater Missouri Operations (GMO)	EO-2011-0390	FAC Prudence Review Direct/Rebuttal Hedging Purchased Power
Empire District Electric Company	EO-2011-0285	FAC Prudence Review FAC Components

PARTICIPATION		TESTIMONY
COMPANY	CASE NO.	ISSUES
AmerenUE	EO-2010-0255	FAC Prudence Review Direct/Rebuttal Requirements Contracts
Empire District Electric Company	EO-2010-0084	FAC Prudence Review Fuel Cost, Off-System Sales, Interest Cost
Missouri American Water Company	WR-2008-0311	Surrebuttal; Pension and Other Post-Retirement Employee Benefits Costs, Annual Incentive Plan Pay-out Based Upon Meeting Financial Goals and Customer Satisfaction Survey, Labor and Labor-Related Expenses, Rate Case Expenses, Insurance Other than Group, and Waste Disposal Expense
Empire District Electric Company	ER-2008-0093	Fuel and Purchased Power, Fuel Inventories, FAS 87 (pension), FAS 106 (OPEBS), Expenses and Regulatory Assets, Off System Sales, Transmission Revenue, SO2 Allowances, Maintenance Expense
Laclede Gas Company	GR-2007-0208	Accounting Schedules Reconciliation
Aquila, Inc d/b/a Aquila Networks-MPS & L&P	ER-2007-0004	Payroll Expense, Payroll Taxes and Employee Benefits
Empire District Electric Company	ER-2006-0315	Direct - Jurisdictional Allocations Factors, Revenue, Uncollectible Expense, Pensions, Prepaid Pension Asset, Other Post-Employment Benefits  Rebuttal - Updated: Pension Expense, Updated Prepaid Pension Asset, OPEB's Tracker, Minimum Pension Liability
Missouri Gas Energy (Gas)	GR-2004-0209	Direct – Cash Working Capital, Payroll, Payroll Taxes, Incentive Compensation, Bonuses, Materials and Supplies, Customer Deposits and Interest, Customer Advances and Employee Benefits  Surrebuttal – Incentive Compensation



PARTICIPATION		TESTIMONY
COMPANY	CASE NO.	ISSUES
Aquila, Inc. d/b/a Aquila Networks-MPS & L&P (Natural Gas)	GR-2004-0072	Direct - Payroll Expense, Employee Benefits, Payroll Taxes Rebuttal – Payroll Expense, Incentive Compensation, Employer Health, Dental and Vision Expense
Aquila, Inc. d/b/a Aquila Networks-MPS (Electric)	ER-2004-0034	Direct - Payroll Expense, Employee Benefits, Payroll Taxes Rebuttal – Payroll Expense, Incentive Compensation, Employer Health, Dental and Vision Expense
Aquila, Inc. d/b/a Aquila Networks-L&P (Electric & Steam)	HR-2004-0024	Direct - Payroll Expense, Employee Benefits, Payroll Taxes
Osage Water Company	ST-2003-0562 WT-2003-0563	Direct - Plant Adjustment, Operating & Maintenance Expense Adjustments
Empire District Electric Company	ER-2002-0424	Direct - Cash Working Capital, Property Tax, Tree Trimming, Injuries and Damages, Outside Services, Misc. Adjustments
Citizens Electric Corporation	ER-2002-0297	Direct - Depreciation Expense, Accumulated Depreciation, Customer Deposits, Material & Supplies, Prepayments, Property Tax, Plant in Service, Customer Advances in Aid of Construction
UtiliCorp United Inc, d/b/a Missouri Public Service	ER-2001-672	Direct - Advertising, Customer Advances, Customer Deposits, Customer Deposit Interest Expense, Dues and Donations, Material and Supply, Prepayments, PSC Assessment, Rate Case Expense

**PROCEEDING PARTICIPATION**

**DANA E. EAVES**

<b>PARTICIPATION – No direct testimony filed or NON-Case (Informal) proceeding</b>		
<b>COMPANY</b>	<b>CASE or Tracking No.</b>	<b>ISSUES</b>
Osage Water Company Camden County Circuit Court	APCV102627CC	Legal Fees
RDG Sanitation	SA-2010-0096	Certificate Case
Mid Mo Sanitation	SR-2009-0153	Informal General Rate Case
Highway H Utilities, Inc.	SR-2009-0392 and WR-2009-0393	Informal General Rate Case Lead Auditor
Osage Water Company	SR-2009-0149 WR-2009-0152	General Rate Case Lead Auditor
Hickory Hills	SR-2009-0151 WR-2009-0154	General Rate Case Lead Auditor
Missouri Utilities	SR-2009-0153 WR-2009-0150	General Rate Case Lead Auditor
Roy L. Utilities	QS-2008-0001 and QW-2008-0002	General Informal Rate Case Lead Auditor
IH Utilities, Inc.	QW-2007-0003	General Rate Case Lead Auditor
W.P.C. Sewer Company	QS-2007-0005	Rate Case Lead Auditor

cont'd Dana E. Eaves

<b>PARTICIPATION – No direct testimony filed or NON-Case (Informal) proceeding</b>		
<b>COMPANY</b>	<b>CASE or Tracking No.</b>	<b>ISSUES</b>
West 16 <sup>th</sup> Street Sewer Company, Inc.	QS-2007-0004	Rate Case Lead Auditor
Gladlo Water & Sewer Company, Inc.	QS-2007-0001 and QW-2007-0002	Rate Case Lead Auditor Supervised: Kofi Boateng
Taneycomo Highlands, Inc.	QS-2006-0004	Rate Case Lead Auditor
Empire District Electric	QW-2005-0013	Informal General Rate Case
Cass County Telephone Company	TO-2005-0237	Cash Flow Analysis, LEC Invoices, Bank Reconciliations, Expense Analysis
LTA Water Company	WM-2005-0058	Merger Case with Missouri American Main Issue: Plant Valuation Lead Auditor
Noel Water Company, Inc.	QW-2005-0002	Rate Case Lead Auditor Supervised: Kofi Boateng
Suburban Water and Sewer Company, Inc.	QW-2005-0001	Rate Case Lead Auditor Supervised: Kofi Boateng
Osage Water Company	WC-2003-0134	Customer Refund Review
Noel Water Company, Inc.	QW-2003-0022	Rate Case Lead Auditor Supervised: Trisha Miller
AquaSource	WR-2003-0001 and SR-2003-0002	Plant in Service, Construction Work in Progress, Payroll, Depreciation Expense
Warren County Water and Sewer Company	WC-2002-155	Pump Repair/replacement, Revenue, Salary
Environmental Utilities, LLC	WA-2002-65	Certificate Case

**cont'd Dana E. Eaves**

<b>PARTICIPATION – No direct testimony filed or NON-Case (Informal) proceeding</b>		
<b>COMPANY</b>	<b>CASE or Tracking No.</b>	<b>ISSUES</b>
Meadows Water Company	WR-2001-966 and SR-2001-967	Expense Items

**CLAIRE M. EUBANKS, PE**

**PRESENT POSITION:**

I am a Utility Regulatory Engineer I in the Engineering Analysis Unit, Operational Analysis Department, of the Commission Staff 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 referred to as 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. My primary responsibility in my current position is related to the Renewable Energy Standard. Additionally, over the past two years I have served on work groups related to the Clean Power Plan.

**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-2014-0287	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
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-2016-0156	KCP&L GMO	Rebuttal	RESRAM Prudence Review
EA-2016-0208	Ameren	Rebuttal	Certificate of Convenience and Necessity
ER-2016-0285	KCPL	Cost of Service Report	In-Service

## **Lisa M. Ferguson**

### **Present Position:**

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

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

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

**Lisa M. Ferguson**

**Past Rate Case Proceedings:**

<u>Company Name</u>	<u>Case No.</u>	<u>Issue</u>
Rex Deffenderfer Enterprises	WR-2016-0267	Lead Auditor
House Springs Sewer Co.	SM-2016-0204	Sale of Company Assets to Jefferson County Public Sewer District
Missouri American	WR-2015-0301 & SR-2015-0302	Amortizations, Arnold Acquisition, Belleville Labs, Capitalized O&M Depreciation, Regulatory Assets & Liabilities, Flood Costs, Regulatory Deferrals, Hickory Hills Receivership Costs  Accounting Schedules
Missouri American	WO-2016-0054	Asset Purchased Case; Missouri American Acquisition of Jaxson Estates
House Springs Sewer Co.	Earnings Investigation	Operations & Maintenance Contract, Legal Fees, Office Rent & Electric, Plant/Reserve/CIAC, Repairs & Maintenance, Sludge Hauling, City of Byrnes Mill Expense, Garnishment
Ameren Missouri (ELEC)	ER-2014-0258	Fuel, NBEC, Fuel Additives, Fuel Inventory, Off System Sales, Purchased Power, Callaway Refueling, Coal Car Depreciation, Low Level Radioactive Waste Expense
Liberty Gas (MNG)	GR-2014-0152	Board of Directors Fees, Payroll, Employee Benefits, Incentive Compensation, Environmental Expense, Fleet Fuel Expense, Property Tax, Relocation Expense



## Lisa M. Ferguson

### Past Rate Case Proceedings:

<u>Company Name</u>	<u>Case No.</u>	<u>Issue</u>
Terre Du Lac Utility Co.	WR-2014-0104 SR-2014-0105	Revenues, Uncollectibles, Water Loss Adjustment
Laclede Gas Co.	GR-2013-0171	Revenue, Energy Wise and Insulation Revenues and Ratebase, Gas Costs, Gross Receipts Tax, ISRS Revenue, OSS and Capacity Release, Postage Expense, Unbilled Revenues, Uncollectibles
Lincoln County Water & Sewer	SR-2013-0321	Revenues, Bank Fees, Billing Expense, DNR Fees, Office Supplies, Postage Expense, PSC Assessment, SOS Fees, Uncollectibles
Gladlo Water and Sewer Co.	SR-2013-0258 WR-2013-0259	Informal Rate Case – All Issues
Missouri American	SO-2013-0260	Asset Purchased Case; Missouri American Acquisition of Meramec Sewer Co; Rate Base Determination
Ameren Missouri	EO-2013-0044	Asset Sale Case
Meramec Sewer Co	SR-2012-0309	Rate Base, Revenues, Uncollectibles

**Lisa M. Ferguson**

**Past Rate Case Proceedings:**

<u>Company Name</u>	<u>Case No.</u>	<u>Issue</u>
Ameren Missouri (ELEC)	ER-2012-0166	Advertising, AMS Allocations, Capitalized O&M Depreciation, Distribution Training, Employee Benefits other than Pensions, Environmental Expense, Incentive Compensation, Legal Expense, Name Change/Branding Expense, Payroll, Payroll Taxes, Production Training Expense, Severance, Underground Training Expense, VSE/ISP Amortization  EMS Accounting Schedules  Filed Direct and Surrebuttal Testimony  Deposed on Severance and Advertising  Testified on Severance
Missouri American	SO-2012-0091	Asset Purchased Case; Missouri American Acquisition of Meramec Sewer Co; Rate Base Determination
House Springs Sewer Co.	SR-2011-0274	Revenues, Billing Supplies Expense, Bank Fees, Dues & Donations, Outside Services, Miscellaneous Expense, Rent Expense, Postage Expense, PSC Assessment, Rate Case Expense, Secretary of State Fees, EMS Accounting Schedules
Missouri American	WO-2011-0106	ISRS Filing; Extending data to Effective Date; Retirements; Deferred Taxes; Accumulated Depreciation

**Lisa M. Ferguson**

**Past Rate Case Proceedings:**

<u>Company Name</u>	<u>Case No.</u>	<u>Issue</u>
Ameren Missouri (ELEC)	ER-2011-0028	EMS Runs, Capitalized O&M Depreciation, Dues & Donations, 900 Account analysis, Property Taxes, Other Rate Base Items, Corporate Franchise Taxes, CWC, Plant and Reserve, PSC Assessment, Rate Case Expense, Advertising, Interest on Customer Deposits, Outside Contractors/Services, Allocations  Reconciliation  Filed Direct and Surrebuttal Testimony  Deposed on Advertising  Testified on Property Tax
AmerenUE (GAS)	GR-2010-0363	EMS Runs, Capitalized O&M Depreciation, Dues & Donations, 900 Account analysis, Property Taxes, Other Rate Base Items, Corporate Franchise Taxes, CWC, Plant and Reserve, PSC Assessment, Rate Case Expense, Advertising, Interest on Customer Deposits, Outside Contractors/Services  Reconciliation  Filed Direct Testimony
KMB Utility Corporation	WR-2010-0345 & SR-2010-0346	Revenues, Late Fees, Electric Bills, Lost Water Adjustment, Uncollectibles, Master meter reads  Filed Staff Recommendation

**Lisa M. Ferguson**

**Past Rate Case Proceedings:**

<u>Company Name</u>	<u>Case No.</u>	<u>Issue</u>
Ameren UE (ELEC)	ER-2010-0036	Advertising, Capitalized O&M Depreciation, Dues & Donations, 900 Account Analysis, Property Taxes, Other Rate Base Items, Corp. Franchise Taxes, Leases, CWC, Plant, Depreciation/ Reserve, PSC Assessment, Rate Case Expense, Interest on Customer Deposits, Insurance Expenses, Accounting Runs, Injuries and Damages  Reconciliation  Filed Direct and Surrebuttal Testimony
Peaceful Valley	SR-2009-0146 WR-2009-0145	Informal Small Water and Sewer Request for Rate Increase
Cannon Home Association	SR-2009-0144	Informal Small Water Request for Rate Increase
Atmos Energy	GO-2009-0046	Assisted on ISRS Filing; Extending data to Effective Date; Retirements; Deferred Taxes; Accumulated Depreciation; Removal of Meters
Ameren UE (GAS)	GT-2009-0038	Assisted on ISRS Filing; Extending data to Effective Date; Additions/Retirements; Deferred Taxes; Accumulated Depreciation
Laclede Gas Company	GO-2009-0029	Assisted on Abandonment Case – Recommendation Submission
Mill Creek	SR-2005-0116	Quarterly Reviews; Procedural Schedule; A/P Billing Calendar; Conference Calls; Discussion Notes; Revenues

**Brad J. Fortson**

**Education and Employment Background**

I am a Regulatory Economist in the Energy Resources Department, Commission Staff Division of the Missouri Public Service Commission. I have been employed at the Missouri Public Service Commission as a Regulatory Economist from December 2012 through March 2015 and August 2015 through current.

I received an Associate of Applied Science degree in Computer Science in May 2003, Bachelor of Science degree in Business Administration in May 2009, and Master of Business Administration degree with an emphasis in Management in May 2012, all from Lincoln University, Jefferson City, Missouri.

Prior to first joining the Commission, I worked in various accounting positions within four state agencies of the State of Missouri. I was employed as an Account Clerk II for the Inmate Finance Section of the Missouri Department of Corrections; as an Account Clerk II for the Accounts Payable Section of the Missouri Department of Health and Senior Services; as a Contributions Specialist for the Employer Accounts Section of the Missouri Department of Labor and Industrial Relations; and as an Accountant I for the Payroll Section of the Missouri Office of Administration. From April 1 through July 31, 2015, I worked for the Missouri Office of the Public Counsel before joining the Commission once again.

**Brad J. Fortson**

**Case Participation History**

<b>Case Number</b>	<b>Company</b>	<b>Issue</b>	<b>Exhibit</b>
HT-2013-0456	KCP&L Greater Missouri Operations Company	Quarterly Cost Adjustment	Staff Memorandum
HR-2014-0066	Veolia Energy Kansas City	Revenue by Class and Rate Design	Staff Report
HR-2014-0066	Veolia Energy Kansas City	Recommendation of tariff approval	Staff Memorandum
GR-2014-0086	Summit Natural Gas of Missouri, Inc.	Large Volume Service Revenue	Staff Report
HT-2014-0286	KCP&L Greater Missouri Operations Company	Quarterly Cost Adjustment	Staff Memorandum
ER-2015-0132	Union Electric Company d/b/a Ameren Missouri	Recommendation of tariff approval	Staff Memorandum
ER-2014-0258	Union Electric Company d/b/a Ameren Missouri	Revenue by Class and Rate Design	Staff Report
ER-2014-0258	Union Electric Company d/b/a Ameren Missouri	Revenue by Class and Rate Design	Rebuttal & Surrebuttal
ER-2014-0351	The Empire District Electric Company	Revenue by Class and Rate Design	Staff Report
ER-2014-0351	The Empire District Electric Company	Revenue by Class and Rate Design	Rebuttal
EO-2015-0240	Kansas City Power & Light Company	Custom Program Incentive Level	Direct Testimony
EO-2015-0241	KCP&L Greater Missouri Operations Company	Custom Program Incentive Level	Direct Testimony
ET-2016-0145	Kansas City Power & Light Company	Recommendation of tariff approval	Staff Memorandum
ET-2016-0146	KCP&L Greater Missouri Operations Company	Recommendation of tariff approval	Staff Memorandum
ET-2016-0152	Union Electric Company d/b/a Ameren Missouri	Recommendation of tariff approval	Staff Memorandum
EO-2015-0240	Kansas City Power & Light Company	Recommendation of tariff approval	Staff Memorandum
EO-2015-0241	KCP&L Greater Missouri Operations Company	Recommendation of tariff approval	Staff Memorandum
ER-2016-0023	The Empire District Electric Company	DSM Programs and MEEIA Filings	Staff Report
ER-2016-0023	The Empire District Electric Company	DSM Programs and MEEIA Filings	Rebuttal & Surrebuttal
ET-2016-0268	Kansas City Power & Light Company	Recommendation of tariff approval	Staff Memorandum
ET-2016-0269	KCP&L Greater Missouri Operations Company	Recommendation of tariff approval	Staff Memorandum
JE-2016-0344	Kansas City Power & Light Company	Recommendation of tariff approval	Staff Memorandum
EM-2016-0213	The Empire District Electric Company (merger case)	DSM Programs and MEEIA Filings	Rebuttal & Surrebuttal
JE-2017-0043	Kansas City Power & Light Company	Recommendation of tariff approval	Staff Memorandum
JE-2017-0044	KCP&L Greater Missouri Operations Company	Recommendation of tariff approval	Staff Memorandum
JG-2017-0038	Missouri Gas Energy (Laclede)	Recommendation of tariff approval	Staff Memorandum
ER-2016-0156	KCP&L Greater Missouri Operations Company	MEEIA summary and LED street lighting	Staff Report
EO-2016-0183	Kansas City Power & Light Company	MEEIA prudence review	Staff Report
EO-2016-0223	The Empire District Electric Company	Triennial compliance filing	Staff Report
ER-2016-0285	Kansas City Power & Light Company	LED street lighting	Staff Report

## Sarah L. Kliethermes

### **MOPSC EMPLOYMENT EXPERIENCE**

#### Regulatory Economist III (July 2013 – Present)

Tariff and Rate Design Unit, Operational Analysis Department, Commission Staff Division, of the Missouri Public Service Commission. In this position my duties include providing analysis and recommendations in the areas of RTO and ISO transmission, rate design, class cost of service, tariff compliance and design, and energy efficiency mechanism and tariff design. I also continue to provide legal advice and assistance regarding generating station and environmental control construction audits and electric utility regulatory depreciation.

My prior positions in the Commission's General Counsel's Office, which was reorganized as the Staff Counsel's Office, consisted of leading major rate case litigation and settlement and presenting Staff's position to the Commission, and providing legal advice and assistance primarily in the areas of depreciation, cost of service, class cost of service, rate design, tariff issues, resource planning, accounting authority orders, construction audits, rulemakings and workshops, fuel adjustment clauses, document management and retention, and customer complaints. Those positions were:

Senior Counsel (September 2011 – July 2013)

Associate Counsel (September 2009 – September 2011)

Legal Counsel (September 2007 – September 2009)

Legal Intern (May 2006 – September 2007)

### **TESTIMONY**

Provided at on the record presentations, as well as contributor to Contributor to Class Cost of Service and Rate Design Report and prefiled Rebuttal, and Compliance Tariff Recommendation regarding Rate Design, billing determinants, tariff issues, low income rates, and tail block rate designs in Case No. ER-2016-0156, In the Matter of KCP&L Greater Missouri Operations Company's Request for Authority to File Tariffs to Increase Rates.

Provided Staff Recommendation to Approve Tariff Sheet in Case No. ET-2017-0097, concerning KCP&L Greater Missouri Operations Company's Renewable Energy Standard Rate Adjustment Mechanism.

Provided Staff Recommendation to Approve Tariff Sheets, and Staff Recommendation to Approve Tariff Sheets in Case No. ER-2016-0325, concerning Kansas City Power & Light Company's Demand Side Investment Mechanism.

Provided initial Staff Recommendation to reject Kansas City Power & Light Company's proposed tariff sheets to modify its Demand Side Investment Mechanism, and subsequent Staff Recommendation to approve tariff sheet in Case No. ER-2014-0095.

**cont'd Sarah L. Kliethermes**

Provided at on the record presentations, as well as contributor to Contributor to Staff Cost of Service Report; and Staff Class Cost of Service and Rate Design Report; prefiled Direct, Rebuttal, and Surrebuttal; and Compliance Tariff Recommendation, regarding special contract revenues, Class Cost of Service, Rate Design, tariff issues, low income rates, and tail block rate designs in Case No. ER-2016-0023, In the Matter of The Empire District Electric Company's Request for Authority to File Tariffs to Increase Rates.

Provided at hearing, as well as prefiled Rebuttal concerning retail rate impact and public interest concerning Case No. EA-2015-0146, 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 Associated Substation near Kirksville, Missouri.

Contributor to Staff recommendations concerning Case No. EA-2015-0145, 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 in Marion County, Missouri and an Associated Switching Station Near Palmyra, Missouri.

Contributor to Staff Class Cost of Service and Rate Design Report, regarding Class Cost of Service; prefiled Rebuttal and Surrebuttal, regarding Class Cost of Service and marginal energy cost, in Case No. ER-2014-0370, In the Matter of Kansas City Power & Light Company's Request for Authority to File Tariffs to Increase Rates.

Provided at hearing, as well as deposed, as well as prefiled Rebuttal, Supplemental Direct, and Rebuttal to Supplemental Direct, regarding marginal revenue calculation, throughput disincentive, earnings opportunity and performance incentive, and customer-related issues, in Case No. ER-2015-0055, Union Electric Company d/b/a Ameren Missouri application under the Missouri Energy Efficiency Investment Act.

Provided at hearing, as well as contributor to contributor to Staff Cost of Service Report, regarding special contract tariff revenues, and Staff Class Cost of Service and Rate Design Report, regarding Class Cost of Service and miscellaneous tariff issues; prefiled Rebuttal and Surrebuttal, regarding Class Cost of Service and special contracts, in Case No. ER-2014-0351, In the Matter of The Empire District Electric Company's Request for Authority to File Tariffs to Increase Rates.

Provided at hearing and deposed, as well as contributor to Staff Cost of Service Report, regarding Noranda revenues, and Staff Class Cost of Service and Rate Design Report, regarding Class Cost of Service; prefiled Rebuttal and Surrebuttal, regarding Class Cost of Service, incremental cost of energy, and Noranda rate design, in Case No. ER-2014-0258, In the Matter of Union Electric Company d/b/a Ameren Missouri for Authority to File Tariffs to Increase Rates.



**cont'd Sarah L. Kliethermes**

Provided at hearing, as well as prefiled Rebuttal and Surrebuttal, regarding energy price efficiency and transmission, in Case No. EA-2014-0207, Application of Grain Belt Express Clean Line LLC for a Certificate of Convenience and Necessity.

Contributor to Staff recommendation concerning Ameren Missouri municipal lighting, in Case No. EC-2014-0316, City of O'Fallon, Missouri, and City of Ballwin, Missouri, Complainants v. Union Electric Company d/b/a Ameren Missouri, Respondent.

Contributor to Staff Report, regarding a requested Certificate of Convenience and Necessity, a requested Special Contract tariff sheet, and tariff review, in Case No. HR-2014-0066, In the Matter of Veolia Energy Kansas City, Inc for Authority to File Tariffs to Increase Rates.

Provided at hearing, as well as prefiled Rebuttal and Surrebuttal, regarding average wholesale energy prices, in Case No. EC-2014-0224, Noranda Aluminum, Inc., et al., Complainants, v. Union Electric Company d/b/a Ameren Missouri, Respondent.

Rebuttal, regarding DSIM tariff design, margin rate calculation, and customer-related issues, in Case No. ER-2014-0095, Kansas City Power & Light application under the Missouri Energy Efficiency Investment Act. Case resolved by stipulation.

Contributor to Staff recommendation concerning KCP&L Greater Missouri Operations Company's Application for a Renewable Energy Standard Rate Adjustment Mechanism, in Case No. EO-2014-0151, addressing issues of customer notice and tariff design. Staff recommendation to approve compliance tariffs.

**RELATED TRAINING AND EXPERIENCE**

2015, participant in Missouri's Comprehensive Statewide Energy Plan working group on Energy Pricing and Rate Setting Processes.

Presented:

*Support for Low Income and Income Eligible Customers, Cost-Reflective Tariff Training, in cooperation with U.S.A.I.D. and NARUC, Addis Ababa, Ethiopia (February 23 - 26, 2016)*

*Fundamentals of Ratemaking at the MoPSC (October 8, 2014)*

*Ratemaking Basics (Sept. 14, 2012)*

Attended:

## **cont'd Sarah L. Kliethermes**

*Using Deemed Savings and Technical Reference Manuals for Efficiency Programs and Projects Evaluation, Measurement and Verification for Energy Efficiency* (June 27, 2016)  
*Demand Charges: Pathway or Detour?* (December 10, 2015)  
*Net Metering presented by Ralph Zarumba* (December 9, 2014)  
*Fourth Annual Public Utility Law Symposium* (October 17, 2014)  
*Electricity Energy Storage Sources* (August 29, 2014)  
*Combined Heat & Power: Planning, Design and Operation* (August 11, 2014)  
*Today's U.S. Electric Power Industry, the Smart Grid, ISO Markets & Wholesale Power Transactions* (July 29-30, 2014)  
*MISO Markets & Settlements Training for OMS and ERSC Commissioners & Staff* (Jan. 27 – 28, 2014)  
*Validating Settlement Charges in New SPP Integrated Marketplace* (July 22, 2013)  
*PSC Transmission Training* (May 14 – 16, 2013)  
*Grid School* (March 4 – 7, 2013)  
*Specialized Technical Training - Electric Transmission* (April 18 – 19, 2012)  
*Legal Practice Before the Missouri Public Service Commission* (Sept. 1, 2011)  
*Renewable Energy Finance Forum* (Sept. 29 – Oct 3, 2010)  
*The New Energy Markets: Technologies, Differentials and Dependencies* (June 16, 2011)  
*Mid-American Regulatory Conference Annual Meeting* (June 5 – 8, 2011)  
*Utility Basics* (Oct. 14 – 19, 2007)

## **EDUCATION**

Studied Energy Transmission at Bismarck State College, online (2014 – 2015).  
Licensed to Practice Law in Missouri, MoBar # 60024 (Summer 2007).  
Juris Doctorate, University of Missouri, Columbia, Missouri (2004 – 2007).  
Bachelor of Science in Historic Preservation, Cum Laude, minor in Architectural Design, Southeast Missouri State University, Cape Girardeau, Missouri (2002 – 2004).  
2000 – 2002: Studied Architecture and English Literature at Drury University, Springfield, Missouri.  
2013 Economics courses at Columbia College, Jefferson City campus.

## **OTHER EMPLOYMENT EXPERIENCE**

Law Clerk, Contracting and Organization Research Institute. Performed legal research; analyzed, described, and categorized contracts.  
Paid Intern, Southeast Missouri State University. Accessioned and organized artifact collections for the Missouri Department of Natural Resources, Division of State Parks and Historic Sites.  
Intermediate Clerk, Missouri Department of Elementary and Secondary Education. Responsibilities included organizing and managing various forms of data.

**JASON KUNST, CPA**

**Utility Regulatory Auditor III**

**Educational Background and Experience**

I graduated from the University of Missouri – St. Louis with a Bachelor’s of Science degree in Accounting in December 2007. I am a Certified Public Accountant (CPA) licensed in the state of Missouri.

Prior to joining the Commission in May 2014, I was employed as an Unemployment Insurance Auditor II with the Missouri Department of Labor and Industrial Relations, Division of Employment Security. As an Unemployment Insurance Auditor, I reviewed employer’s books, payroll records, and other related records to determine accuracy and compliance with Missouri Employment Security Law.

**CASE PROCEEDING PARTICIPATION**

<b>Company Name</b>	<b>Case/File Number</b>	<b>Issue(s)</b>
Ameren Missouri/UE	ER-2014-0258	Formal Rate Case: Advertising, Misc. Expenses, Board of Directors Fees, Dues & Donations, Property Taxes, Property Tax Refund Tracker, Customer Accounting Expense to reflect new full page bill format, Plant in Service, Depreciation Reserve, Materials & Supplies, Prepayments, Customer Deposits, Customer Advances, Interest on Customer Deposits
Laclede Gas Company	GO-2015-0269	ISRS Filing
Missouri American Water Company	WR-2015-0301 SR-2015-0302	Formal Rate Case: Payroll & Related Expenses, Employee Benefits, Tank Painting and Inspection Expense Tracker, Waste Disposal, Transportation Expenses, Leases & Rents, Incentive Compensation, Severance Expense, PSC Assessment

**SHAWN E. LANGE**

**PRESENT POSITION:**

I am a Utility Engineering Specialist III in the Engineering Analysis Section, Operational Analysis Department, Commission Staff 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 Engineer-in-Training in the State of Missouri. I have spoke at NCDC’s workshop on alternative climate normals.

**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
ER-2009-0089	Kansas City Power & Light Company	Staff Report	Net System Input

<b>Case Number</b>	<b>Utility</b>	<b>Testimony</b>	<b>Issue</b>
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
EA-2014-0223	Complaint of Noranda Aluminum	Rebuttal	Weather Normalization
EA-2014-0207	Grain Belt Express CCN	Rebuttal	Safety Interconnection Studies
		Surrebuttal	Environmental Impacts

<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	Variable Fuel Costs Net System Input
ER-2014-0351	Empire District Electric Company	Staff Report	Variable Fuel Costs Net System Input
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-2016-0179	Empire District Electric Company	Staff Report	Net System Input Variable Fuel Costs
		Surrebuttal	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 includes three years of regulatory work as an Environmental Engineer II for the Air Pollution Control Program of the Missouri Department of Natural Resources.

I am currently employed as a Utility Engineering Specialist III in the Engineering Resources Department of the Commission Staff Division of the Missouri Public Service Commission. I have been employed at the Missouri Public Service Commission since March 2016 and am responsible for preparing staff recommendations regarding electric utility resource planning, demand-side management programs, and fuel adjustment clauses.

<b>Case Number</b>	<b>Company</b>	<b>Issues</b>
ER-2016-0285	Kansas City Power & Light Company	Heat Rate Testing

**Erin L. Maloney, P.E.**

Missouri Public Service Commission, Jefferson City, MO  
January 2005 – Present  
Utility Regulatory Engineer I  
Commission Staff/Utility Operations/ Engineering Analysis

**Previous Position**

Electronic Data Systems, Kansas City, Missouri  
August 1995 – November 2002  
System Engineer

**Education**

Bachelor of Science Mechanical Engineering  
University of Las Vegas, Nevada, May 1992

**Previous Testimony Filed Before the Commission**

File Number	Type of Testimony	Issue
ER-2016-0285	Staff Report	Purchased Power Prices
ER-2016-0156	Staff Report	Purchased Power Prices
ER-2016-0023	Staff Report	Construction Audit, In-Service Criteria, Riverton 12 Combined Cycle Conversion
ER-2016-0023	Staff Report	Purchased Power Prices
ER-2014-0351	Staff Report	Purchased Power Prices
ER-2014-0258	Staff Report	Purchased Power Prices
HR-2014-0066	Direct, Rebuttal	Production Adjustment Clause
EO-2012-0135	Rebuttal	Kansas City Power & Light Company Application for Continued Participation in Southwest Power Pool Inc. Regional Transmission Organization
EO-2012-0136	Rebuttal	KCP&L Greater Missouri Operations Inc. Application for Continued Participation in Southwest Power Pool Inc. Regional Transmission Organization
ER-2012-0175	Staff Report	GMO Rate District Fuel Allocation
ER-2012-0174	Staff Report, Rebuttal	Purchased Power Prices, Missouri Flood AAO



cont'd Maloney  
Previous Testimony Filed Before the Commission

File Number	Type of Testimony	Issue
ER-2012-0166	Staff Report	Fuel and Purchased Power Prices
ER-2011-0028	Rebuttal	Fuel and Purchased Power Prices
ER-2011-0028	Staff Report	Fuel and Purchased Power Prices
ER-2010-0356	Staff Report	Purchased Power Prices
ER-2010-0355	Staff Report, Surrebuttal	Purchased Power Prices
ER-2010-0036	Staff Report, Rebuttal	Fuel and Purchased Power Prices
ER-2009-0089	Staff Report	Allocation Factor for Fuel & Purchased Power
ER-2009-0090	Staff Report	Purchased Power Prices
ER-2008-0318	Staff Report, Rebuttal, Surrebuttal	Fuel and Purchased Power Prices
ER-2008-0093	Staff Report	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0291	Staff Report	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0004	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2007-0002	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2006-0314	Direct, Rebuttal, Surrebuttal, True-up Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2006-0315	Direct	System Losses and Jurisdictional Demand and Energy Allocation
ER-2005-0436	Direct	Reliability

## **DAVID MURRAY**

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

I am currently the Utility Regulatory Manager of the Financial Analysis Unit for the Missouri Public Service Commission (Commission). I accepted the position of a Public Utility Financial Analyst in June 2000 and my position was reclassified in August 2003 to an Auditor III. I was promoted to the position of Auditor IV, effective July 1, 2006. I was employed by the Missouri Department of Insurance in a regulatory position before I began my employment at the Missouri Public Service Commission.

I was authorized in October 2010 to use the Chartered Financial Analyst (CFA) designation. The use of the CFA designation requires the passage of three rigorous examinations addressing many investment related areas such as valuation analysis, portfolio management, statistical analysis, economic analysis, financial statement analysis and ethical standards. In addition to the passage of the examinations a CFA charterholder must have four years of relevant professional work experience.

In May 1995, I earned a Bachelor of Science degree in Business Administration with an emphasis in Finance and Banking, and Real Estate from the University of Missouri-Columbia. I earned a Masters in Business Administration from Lincoln University in December 2003.

I have been awarded the professional designation Certified Rate of Return Analyst (CRRA) by the Society of Utility and Regulatory Financial Analysts (SURFA). This designation is awarded based upon experience and successful completion of a written examination, which I completed during my attendance at a SURFA conference in April 2007. I served as a board member on the SURFA Board of Directors from 2008 through 2016.

**CASE PROCEEDING PARTICIPATION**

**DAVID MURRAY**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
3/04/2016	WR-2015-0301	Missouri-American Water Company	Surrebuttal	Rate of Return Capital Structure
2/11/2016	WR-2015-0301	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
12/23/2015	WR-2015-0301	Missouri-American Water Company	Cost of Service Report	Rate of Return Capital Structure
10/21/2015	EA-2015-0146	Ameren Transmission Company of Illinois	Rebuttal	Financial Ability
8/24/2015	GF-2015-0181	Laclede Gas Company	Rebuttal	Financing
3/20/15	EO-2015-0055	Union Electric Company d/b/a Ameren Missouri	Rebuttal	Demand-Side Programs
2/6/2015	ER-2014-0258	Union Electric Company d/b/a Ameren Missouri	Surrebuttal	Rate of Return Capital Structure
1/16/2015	ER-2014-0258	Union Electric Company d/b/a Ameren Missouri	Rebuttal	Rate of Return Capital Structure
12/5/2014	ER-2014-0258	Union Electric Company d/b/a Ameren Missouri	Cost of Service Report	Rate of Return Capital Structure
9/15/2014	EA-2014-0207	Grain Belt Express Clean Line, LLC	Rebuttal	Financing
8/8/2014	GR-2014-0086	Summit Natural Gas of Missouri	Surrebuttal	Rate of Return Capital Structure
7/11/2014	GR-2014-0086	Summit Natural Gas of Missouri	Rebuttal	Rate of Return Capital Structure
5/30/2014	GR-2014-0086	Summit Natural Gas of Missouri	Cost of Service Report	Rate of Return Capital Structure
4/29/2013	SR-2013-0016	Emerald Pointe Utility Company	Surrebuttal	Rate of Return
1/30/2013	EA-2013-0098	KCP&L; KCP&L Greater Missouri Operations; Transource Missouri, LLC	Rebuttal	Financing
11/13/2012	ER-2012-0175	KCP&L Greater Missouri Operations Company	True-up Rebuttal	Rate of Return Capital Structure
11/13/2012	ER-2012-0174	Kansas City Power & Light Company	True-up Rebuttal	Rate of Return Capital Structure

**cont'd CASE PROCEEDING PARTICIPATION  
DAVID MURRAY**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
10/10/2012	ER-2012-0175	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
10/8/2012	ER-2012-0174	Kansas City Power & Light Company	Surrebuttal	Rate of Return Capital Structure
9/12/2012	ER-2012-0175	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
9/7/2012	ER-2012-0166	Union Electric Company d/b/a Ameren Missouri	Surrebuttal	Rate of Return Capital Structure
9/5/2012	ER-2012-0174	Kansas City Power & Light Company	Rebuttal	Rate of Return Capital Structure
8/14/2012	ER-2012-0166	Union Electric Company d/b/a Ameren Missouri	Rebuttal	Rate of Return Capital Structure
8/9/2012	ER-2012-0175	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
8/2/2012	ER-2012-0174	Kansas City Power & Light Company	Cost of Service Report	Rate of Return Capital Structure
7/6/2012	ER-2012-0166	Union Electric Company d/b/a Ameren Missouri	Cost of Service Report	Rate of Return Capital Structure
04/15/2011	ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Surrebuttal	Rate of Return Capital Structure
03/25/2011	ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Rebuttal	Rate of Return Capital Structure
02/28/2011	ER-2010-0356	KCP&L Greater Missouri Operations Company	True-up Rebuttal	Rate of Return Capital Structure
02/28/2011	ER-2010-0355	Kansas City Power & Light Company	True-up Rebuttal	Rate of Return Capital Structure
02/22/2011	ER-2010-0356	KCP&L Greater Missouri Operations Company	True-up Direct	Rate of Return Capital Structure
02/22/2011	ER-2010-0355	Kansas City Power & Light Company	True-up Direct	Rate of Return Capital Structure
02/08/2011	ER-2011-0028	Union Electric Company d/b/a Ameren Missouri	Cost of Service Report	Rate of Return Capital Structure

**cont'd CASE PROCEEDING PARTICIPATION  
DAVID MURRAY**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
1/12/2011	ER-2010-0356	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
1/05/2011	ER-2010-0355	Kansas City Power & Light Company	Surrebuttal	Rate of Return Capital Structure
12/15/2010	ER-2010-0356	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
12/08/2010	ER-2010-0355	Kansas City Power & Light Company	Rebuttal	Rate of Return Capital Structure
11/17/2010	ER-2010-0356	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
11/10/2010	ER-2010-0355	Kansas City Power & Light Company	Cost of Service Report	Rate of Return Capital Structure
05/06/2010	WR-2010-0131	Missouri-American Water Company	Surrebuttal	Rate of Return Capital Structure
04/15/2010	WR-2010-0131	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
03/09/2010	WR-2010-0131	Missouri-American Water Company	Cost of Service Report	Rate of Return Capital Structure
03/05/2010	ER-2010-0036	Union Electric Company d/b/a AmerenUE	Surrebuttal	Rate of Return Capital Structure
02/11/2010	ER-2010-0036	Union Electric Company d/b/a AmerenUE	Rebuttal	Rate of Return Capital Structure
12/18/2009	ER-2010-0036	Union Electric Company d/b/a AmerenUE	Cost of Service Report	Rate of Return Capital Structure
10/14/2009	GR-2009-0355	Missouri Gas Energy	Surrebuttal	Rate of Return Capital Structure
09/28/2009	GR-2009-0355	Missouri Gas Energy	Rebuttal	Rate of Return Capital Structure
08/21/2009	GR-2009-0355	Missouri Gas Energy	Cost of Service Report	Rate of Return Capital Structure
04/09/2009	HR-2009-0092	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure

**cont'd CASE PROCEEDING PARTICIPATION  
DAVID MURRAY**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
04/09/2009	ER-2009-0090	KCP&L Greater Missouri Operations Company	Surrebuttal	Rate of Return Capital Structure
04/07/2009	ER-2009-0089	Kansas City Power & Light Company	Surrebuttal	Rate of Return Capital Structure
03/13/2009	HR-2009-0092	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
03/13/2009	ER-2009-0090	KCP&L Greater Missouri Operations Company	Rebuttal	Rate of Return Capital Structure
03/11/2009	ER-2009-0089	Kansas City Power & Light Company	Rebuttal	Rate of Return Capital Structure
02/13/2009	HR-2009-0092	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
02/13/2009	ER-2009-0090	KCP&L Greater Missouri Operations Company	Cost of Service Report	Rate of Return Capital Structure
02/11/2009	ER-2009-0089	Kansas City Power & Light Company	Cost of Service Report	Rate of Return Capital Structure
08/01/2008	HR-2008-0300	Trigen-Kansas City Energy Corporation	Cost of Service Report	Rate of Return Capital Structure
01/18/2008	GR-2008-0060	Missouri Gas Utility, Inc.	Cost of Service Report	Rate of Return Capital Structure
07/31/2007	WR-2007-0216	Missouri-American Water Company	Surrebuttal	Rate of Return Capital Structure
07/13/2007	WR-2007-0216	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
06/05/2007	WR-2007-0216	Missouri-American Water Company	Direct	Rate of Return Capital Structure
12/27/2006	GR-2006-0422	Missouri Gas Energy	True-up Direct	Rate of Return Capital Structure
12/11/2006	GR-2006-0422	Missouri Gas Energy	Surrebuttal	Rate of Return Capital Structure
11/21/2006	GR-2006-0422	Missouri Gas Energy	Rebuttal	Rate of Return Capital Structure

**cont'd CASE PROCEEDING PARTICIPATION  
DAVID MURRAY**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
10/13/2006	GR-2006-0422	Missouri Gas Energy	Direct	Rate of Return Capital Structure
08/18/2006	ER-2006-0315	Empire District Electric Co.	Surrebuttal	Rate of Return Capital Structure
07/28/2006	ER-2006-0315	Empire District Electric Co.	Rebuttal	Rate of Return Capital Structure
06/23/2006	ER-2006-0315	Empire District Electric Co.	Direct	Rate of Return Capital Structure
12/13/2005	ER-2005-0436	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Surrebuttal	Rate of Return Capital Structure
11/18/2005	ER-2005-0436	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Rebuttal	Rate of Return Capital Structure
10/14/2005	ER-2005-0436	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Direct	Rate of Return Capital Structure
11/24/2004	ER-2004-0570	Empire District Electric Co.	Surrebuttal	Rate of Return Capital Structure
11/04/2004	ER-2004-0570	Empire District Electric Co.	Rebuttal	Rate of Return Capital Structure
09/20/2004	ER-2004-0570	Empire District Electric Co.	Direct	Rate of Return
07/19/2004	GR-2004-0209	Missouri Gas Energy	True-Up Direct	Rate of Return Capital Structure
06/14/2004	GR-2004-0209	Missouri Gas Energy	Surrebuttal	Rate of Return Capital Structure
05/24/2004	GR-2004-0209	Missouri Gas Energy	Rebuttal	Rate of Return Capital Structure
04/15/2004	GR-2004-0209	Missouri Gas Energy	Direct	Rate of Return Capital Structure
03/11/2004	IR-2004-0272	Fidelity Telephone Company	Direct	Rate of Return Capital Structure
02/13/2004	GR-2004-0072	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Rebuttal	Rate of Return Capital Structure

**cont'd CASE PROCEEDING PARTICIPATION  
DAVID MURRAY**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
02/13/2004	ER-2004-0034	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Surrebuttal	Rate of Return Capital Structure
02/13/2004	HR-2004-0024	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Surrebuttal	Rate of Return Capital Structure
01/26/2004	HR-2004-0024	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks L&P	Rebuttal	Rate of Return Capital Structure
01/26/2004	ER-2004-0034	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks L&P	Rebuttal	Rate of Return Capital Structure
01/09/2004	WT-2003-0563	Osage Water Company	Rebuttal	Rate of Return Capital Structure
01/09/2004	ST-2003-0562	Osage Water Company	Rebuttal	Rate of Return Capital Structure
01/06/2004	GR-2004-0072	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/19/2003	ST-2003-0562	Osage Water Company	Direct	Rate of Return Capital Structure
12/19/2003	WT-2003-0563	Osage Water Company	Direct	Rate of Return Capital Structure
12/09/2003	ER-2004-0034	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/09/2003	HR-2004-0024	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/05/2003	WC-2004-0168	Missouri-American Water Co	Surrebuttal	Rate of Return Capital Structure
12/05/2003	WR-2003-0500	Missouri-American Water Co	Surrebuttal	Rate of Return Capital Structure
11/10/2003	WR-2003-0500	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
11/10/2003	WC-2004-0168	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
10/03/2003	WC-2004-0168	Missouri-American Water Company	Direct	Rate of Return Capital Structure



**cont'd CASE PROCEEDING PARTICIPATION  
DAVID MURRAY**

<b>Date Filed</b>	<b>Case Number</b>	<b>Company Name</b>	<b>Testimony Type</b>	<b>Issue(s)</b>
10/03/2003	WR-2003-0500	Missouri-American Water Company	Direct	Rate of Return Capital Structure
03/17/2003	GM-2003-0238	Southern Union Co. dba Missouri Gas Energy	Rebuttal	Insulation
10/16/2002	ER-2002-424	The Empire District Electric Company	Surrebuttal	Rate of Return Capital Structure
09/24/2002	ER-2002-424	The Empire District Electric Company	Rebuttal	Rate of Return Capital Structure
08/16/2002	ER-2002-424	The Empire District Electric Company	Direct	Rate of Return Capital Structure
08/06/2002	TC-2002-1076	BPS Telephone Company	Direct	Rate of Return Capital Structure
01/22/2002	ER-2001-672	UtiliCorp United Inc. dba Missouri Public Service	Surrebuttal	Rate of Return Capital Structure
01/22/2002	EC-2002-265	UtiliCorp United Inc. dba Missouri Public Service	Surrebuttal	Rate of Return Capital Structure
01/08/2002	ER-2001-672	UtiliCorp United Inc. dba Missouri Public Service	Rebuttal	Rate of Return Capital Structure
01/08/2002	EC-2002-265	UtiliCorp United Inc. dba Missouri Public Service	Rebuttal	Rate of Return Capital Structure
12/06/2001	ER-2001-672	UtiliCorp United Inc. dba Missouri Public Service	Direct	Rate of Return Capital Structure
12/06/2001	EC-2002-265	UtiliCorp United Inc. dba Missouri Public Service	Direct	Rate of Return Capital Structure
05/22/2001	GR-2001-292	Missouri Gas Energy, A Division of Southern Union Company	Rebuttal	Rate of Return Capital Structure
04/19/2001	GR-2001-292	Missouri Gas Energy, A Division of Southern Union Company	Direct	Rate of Return Capital Structure
03/01/2001	TT-2001-328	Oregon Farmers Mutual Telephone Company	Rebuttal	Rate of Return Capital Structure
02/28/2001	TR-2001-344	Northeast Missouri Rural Telephone Company	Direct	Rate of Return Capital Structure
01/31/2001	TC-2001-402	Ozark Telephone Company	Direct	Rate of Return Capital Structure

## **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

**Testimony of Joseph P. Roling**

<b>Case No.</b>	<b>Company</b>	<b>Type of Filing</b>	<b>Issue</b>
ER-2016-0179	Ameren Missouri	Cost of Service / Revenue Requirement Report	Revenues

## **Jerry Scheible, P.E.**

### **Education**

Bachelor of Science Degree in Agricultural Engineering  
University of Missouri – Columbia, 1995

Associate of Arts Degree in General Studies  
East Central College – Union, MO 1991

Courses toward a Masters Degree in Public Administration  
University of Missouri – Columbia

### **Professional Experience**

Utility Regulatory Engineer II, Commission Staff Division- Operational Analysis Department-  
Engineering Analysis Unit - Missouri Public Service Commission (October 2013 – Present)

Utility Regulatory Engineer I, Regulatory Review Division- Utility Operations Department-  
Water and Sewer Department - Missouri Public Service Commission (October 2001 – October  
2013)

Environmental Engineer II, Water Pollution Control Program - Missouri Department of Natural  
Resources - Land Application Unit (May 2001 – October 2001)

Environmental Engineer II, Water Pollution Control Program - Missouri Department of Natural  
Resources - State Revolving Fund Unit (February 1998 – May 2001)

Environmental Engineer I & II, Water Pollution Control Program - Missouri Department of  
Natural Resources - Concentrated Animal Feeding Operations (October 1994 - February 1998)

Farm Manager/Custom Cabinet Design and Construction - (May 1987-August 1995)

### **Professional Certification**

Registered Professional Engineer in the State of Missouri  
Registration Number: 2001018805

Missouri Department of Natural Resources Public Drinking Water Program  
Drinking Water Treatment- Certification Level D

Missouri Department of Natural Resources Clean Water Commission  
Wastewater Treatment- Certification Level D

Jerry Scheible, P.E.

Page 2 of 2

**Previous Testimony Before the Commission**

Case Number WC-2007-0303: Plant Capacity - Evidentiary Hearing/Live Testimony

Case Number WC-2006-0248: Billing Complaint - Evidentiary Hearing/Live Testimony

Case Number WC-2008-0311: Customer Water Usage Normalization- Written Testimony

Case Number WR-2010-0131: Customer Water Usage Normalization- Written Testimony

Case Number WR-2011-0337: Customer Water Usage Normalization- Written Testimony

Case Number WC-2013-0010: Billing Complaint – Evidentiary Hearing/Live Testimony

Case Number ER-2014-0258: In-Service Criteria- Written Testimony

Case Number ER-2016-0156: AMI/Smart Meter Opt-Out Provision- Written Testimony

## Michael L. Stahlman

### 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
- KCP&L Great Missouri Operations Company EO-2012-0324  
In the Matter of the Resource Plan of KCP&L Greater Missouri Operations Company
- 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**

**Michael L. Stahlman**

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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**

**Michael L. Stahlman**

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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

### **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 Amoral 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.

### **Non-Peer-Reviewed Works**

- Poole-King, Contessa, Henry Warren, and Michael Stahlman. "Forecasters Predicting Cold, Wet Winter For Most Of Midwest." *PSConnection* (Fall 2013) 3(7):3-4.
- Poole-King, Contessa, Henry Warren, and Michael Stahlman. "Low Income Weatherization Programs Provides Services To Help Consumers." *PSConnection* (Fall 2013) 3(7):5-6.



**Brian Wells**  
**Utility Regulatory Auditor**

**Present Position**

I am currently employed as a Utility Regulatory Auditor in the Auditing Department, Commission Staff Division of the Missouri Public Service Commission. I have held this position since August 11, 2014.

**Educational Background, Certifications, and Work Experience**

I earned a Bachelor of Science degree in Accounting at Truman State University in August of 2013 and earned a Master of Accountancy degree at the same institution in May of 2014. I am also a Certified Public Accountant, licensed in the state of Missouri. Prior to working with the Public Service Commission, I interned with Fitzgerald & Floyd, CPAs for eighteen months; and I was also employed as the Budget and Finance Director for KTRM radio for two years.

**Case Summary**

<b>Company</b>	<b>Case Number</b>	<b>Issues</b>
Ameren Missouri	ER-2014-0258	<u>Formal Rate Case</u> : Payroll, Payroll Taxes, Insurance, Rents and Leases, Benefits Other Than Pensions and OPEBs, PSC Assessment, Lockbox Discontinuation, Snow Removal Costs, and Capitalized Depreciation
Missouri Gas Energy	GO-2015-0270	ISRS filing
House Springs Sewer Co.	N/A	<u>Earnings Investigation Case</u> : Payroll, Employee Benefits, Vehicle Expense, Revenues, Workers' Compensation
Missouri American Water Co.	WR-2015-0301	<u>Formal Rate Case</u> : Plant in Service, Depreciation Reserve, Other Rate Base Items, Advertising Expense, Rate Case Expense, Property Tax Expense, Main Break Expense, Legal Expense
Laclede Gas Co.	GO-2016-0196	ISRS Filing

## **Credentials and Background of**

### **Seoung Joun Won**

I am currently employed as a Regulatory Economist III in the Tariff/Rate Design Unit of the Operational Analysis Department, Commission Staff Division of the Missouri Public Service Commission. I have been employed at the Missouri Public Service Commission since May 2010.

I received my Bachelor of Arts, Master of Arts, and Doctor of Philosophy in Mathematics from Yonsei University in Seoul, South Korea, and earned my Doctor of Philosophy in Economics from the University of Missouri - Columbia. Also, I passed several certificate examinations for Finance Specialist in South Korea such as Enterprise Resource Planning Consultant, Financial Risk Management, Derivatives Consultant, and Financial Planner.

Prior to joining the Commission, I taught both undergraduate and graduate level mathematics at the Korean Air Force Academy and Yonsei University for 13 years. I served as the director of the Education and Technology Research Center in NeoEdu for 5 years.

My duties at the Commission include managing weather data, calculating normal weather, weather normalization and analyzing revenues and developing rate designs.

## List of Previous Testimony Filed

### Seoung Joun Won

<b>Case/File Number</b>	<b>Company</b>	<b>Issue</b>
ER-2010-0355	Kansas City Power & Light Co.	Weather Variables Revenue
ER-2010-0356	KCP&L Greater Missouri Operations Co.	Weather Variables
GR-2010-0363	Union Electric Co., d/b/a Ameren Missouri	Weather Variables
ER-2011-0028	Union Electric Co., d/b/a Ameren Missouri	Weather Variables Revenue
ER-2011-0004	Empire District Electric Co.	Weather Variables Revenue
HR-2011-0028	Veolia Energy Kansas City, Inc.	Weather Variables
ER-2012-0166	Union Electric Co., d/b/a Ameren Missouri	Weather Variables Revenue
ER-2012-0174	Kansas City Power & Light Co.	Weather Variables Revenue
ER-2012-0175	KCP&L Greater Missouri Operations Co.	Weather Variables
ER-2012-0345	Empire District Electric Co.	Weather Variables Revenue
GR-2013-0171	Laclede Gas Co.	Weather Variables
HR-2014-0066	Veolia Energy Kansas City, Inc.	Weather Variables Weather Normalization

cont'd List of Previous Testimony Filed

**Seoung Joun Won**

<b>Case/File Number</b>	<b>Company</b>	<b>Issue</b>
GR-2014-0086	Summit Natural Gas of Missouri, Inc.	Weather Variables
GR-2014-0152	Liberty Utilities (Midstates Natural Gas) Corp.	Weather Variables
EC-2014-0223	Noranda Aluminum, Inc., et al, Complaint v. Union Electric Co., d/b/a Ameren Missouri	Weather Variables
ER-2014-0258	Union Electric Co., d/b/a Ameren Missouri	Weather & Normalization Net System Input
ER-2014-0351	Empire District Electric Co.	Weather & Normalization Net System Input
ER-2014-0370	Kansas City Power & Light Co	Weather & Normalization Net System Input
ER-2016-0023	Empire District Electric Co.	Weather & Normalization Net System Input
ER-2016-0156	KCP&L Greater Missouri Operations Co.	Weather & Normalization Net System Input
ER-2016-0285	Kansas City Power & Light Co	Weather & Normalization Net System Input

**Work Related Publication**

Won, Seoung Joun, X. Henry Wang, and Henry E. Warren. "Climate normals and weather normalization for utility regulation." *Energy Economics* (2016).

## **Educational Background, Research, and Related Business Experience**

### **J. Randall Woolridge**

J. Randall Woolridge is a Professor of Finance and the Goldman, Sachs & Co. and Frank P. Smeal Endowed Faculty Fellow in Business Administration in the College of Business Administration of the Pennsylvania State University in University Park, PA. In addition, Professor Woolridge is Director of the Smeal College Trading Room and President and CEO of the Nittany Lion Fund, LLC.

Professor Woolridge received a Bachelor of Arts degree in Economics from the University of North Carolina, a Master of Business Administration degree from the Pennsylvania State University, and a Doctor of Philosophy degree in Business Administration (major area-finance, minor area-statistics) from the University of Iowa. He has taught Finance courses including corporation finance, commercial and investment banking, and investments at the undergraduate, graduate, and executive MBA levels.

Professor Woolridge's research has centered on empirical issues in corporation finance and financial markets. He has published over 35 articles in the best academic and professional journals in the field, including the *Journal of Finance*, the *Journal of Financial Economics*, and the *Harvard Business Review*. His research has been cited extensively in the business press. His work has been featured in the *New York Times*, *Forbes*, *Fortune*, *The Economist*, *Barron's*, *Wall Street Journal*, *Business Week*, *Investors' Business Daily*, *USA Today*, and other publications. In addition, Dr. Woolridge has appeared as a guest to discuss the implications of his research on CNN's *Money Line*, CNBC's *Morning Call* and *Business Today*, and Bloomberg's *Morning Call*.

Professor Woolridge's stock valuation book, *The StreetSmart Guide to Valuing a Stock* (McGraw-Hill, 2003), was released in its second edition. He has also co-authored *Spinoffs and Equity Carve-Outs: Achieving Faster Growth and Better Performance* (Financial Executives Research Foundation, 1999) as well as a textbook entitled *Basic Principles of Finance* (Kendall Hunt, 2011).

Professor Woolridge has also consulted with corporations, financial institutions, and government agencies. In addition, he has directed and participated in university- and company-sponsored professional development programs for executives in 25 countries in North and South America, Europe, Asia, and Africa.

Over the past twenty-five years Dr. Woolridge has prepared testimony and/or provided consultation services in regulatory rate cases in the rate of return area in following states: Alaska, Arizona, Arkansas, California, Colorado, Connecticut, Delaware, Florida, Hawaii, Indiana, Kansas, Kentucky, Maryland, Massachusetts, Missouri, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Oklahoma, Pennsylvania, South Carolina, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, and Washington, D.C. He has also testified before the Federal Energy Regulatory Commission.

## **J. Randall Woolridge**

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### **Home Address**

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### **Academic Experience**

**Professor of Finance**, the Smeal College of Business Administration, the Pennsylvania State University (July 1, 1990 to the present).

**President, Nittany Lion Fund LLC**, (January 1, 2005 to the present)

**Director, the Smeal College Trading Room** (January 1, 2001 to the present)

**Goldman, Sachs & Co. and Frank P. Smeal Endowed University Fellow in Business Administration** (July 1, 1987 to the present).

**Associate Professor of Finance**, College of Business Administration, the Pennsylvania State University (July 1, 1984 to June 30, 1990).

**Assistant Professor of Finance**, College of Business Administration, the Pennsylvania State University (September, 1979 to June 30, 1984).

### **Education**

**Doctor of Philosophy in Business Administration**, the University of Iowa (December, 1979).  
Major field: Finance.

**Master of Business Administration**, the Pennsylvania State University (December, 1975).

**Bachelor of Arts**, the University of North Carolina (May, 1973) Major field: Economics.

### **Books**

James A. Miles and J. Randall Woolridge, *Spinoffs and Equity Carve-Outs: Achieving Faster Growth and Better Performance* (Financial Executives Research Foundation), 1999

Patrick Cusatis, Gary Gray, and J. Randall Woolridge, *The StreetSmart Guide to Valuing a Stock* (2<sup>nd</sup> Edition, McGraw-Hill), 2003.

J. Randall Woolridge and Gary Gray, *The New Corporate Finance, Capital Markets, and Valuation: An Introductory Text* (Kendall Hunt, 2003).

### **Research**

Dr. Woolridge has published over 35 articles in the best academic and professional journals in the field, including the *Journal of Finance*, the *Journal of Financial Economics*, and the *Harvard Business Review*.