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Witness: *Mark L. Oligschlaeger*
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MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

REBUTTAL TESTIMONY

OF

MARK L. OLIGSCHLAEGER

MISSOURI GAS ENERGY

CASE NO. GR-2006-0422

Jefferson City, Missouri
November 2006

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Missouri Gas Energy's Tariff Sheets Designed to Increase Rates for Gas Service in the Company's Missouri Service Area	)))	Case No. GR-2006-0422

AFFIDAVIT OF MARK L. OLIGSCHLAEGER

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

Mark L. Oligschlaeger, of lawful age, on his oath states: that he has participated in the preparation of the foregoing Rebuttal Testimony in question and answer form, consisting of 15 pages to be presented in the above case; that the answers in the foregoing Rebuttal Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.

Mark L. Oligschlaeger

Subscribed and sworn to before me this 20 day of November 2006

NOTARY PUBLIC NOTARY SEAL STATE OF MISSOURI

ASHLEY M. HARRISON
My Commission Expires
August 31, 2010
Cole County
Commission #06898978

Notary Public

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Q. Please state your name and business address.

A. Mark L. Oligschlaeger, P.O. Box 360, Suite 440, Jefferson City, MO 65102.

Q. Please describe your educational background and work experience.

A. I attended Rockhurst College in Kansas City, Missouri, and received a Bachelor of Science degree in Business Administration, with a major in Accounting, in 1981. I have been employed by the Missouri Public Service Commission (Commission) since September 1981 within the Auditing Department. In November 1981, I passed the Uniform Certified Public Accountant (CPA) examination and, since February 1989, have been licensed in the state of Missouri as a CPA.

Q. Have you previously filed testimony before this Commission?

A. Yes, numerous times. A listing of the cases in which I have previously filed testimony before this Commission, and the issues I have addressed in testimony in cases from 1990 to current, is attached as Schedule 1 to this direct testimony.

Q. What knowledge, skills, experience, training and education do you have in the areas of which you are testifying as an expert witness?

A. I have been employed by this Commission as a Regulatory Auditor for over 20 years, and have submitted testimony on ratemaking matters numerous times before the Commission. I have also been responsible for the supervision of other Commission employees in rate cases and other regulatory proceedings many times. I have received training at in-house and outside seminars on technical ratemaking matters since I began my employment at the Commission.

Q. What is the purpose of your rebuttal testimony?

A. The purpose of my rebuttal testimony is to address the Company's proposed "unrecovered cost of service" adjustment sponsored by Company witness Michael R. Noack in his direct testimony in this proceeding. I will also address certain policy matters raised by Missouri Gas Energy (MGE or Company) witness Robert J. Hack in his direct testimony.

EXECUTIVE SUMMARY

Q. Please summarize your rebuttal testimony in this proceeding.

A. In this rebuttal testimony, I provide reasons why the Commission should reject the Company's proposed "unrecovered cost of service" amortization adjustment.

I also critique certain analyses performed by the Company and discussed in its direct testimony that purport to demonstrate MGE's overall management efficiency and cost effectiveness as a utility supplier of natural gas. I will point out some flaws in these analyses, and place these analyses in a proper context for the Commission's consideration.

UNRECOVERED COST OF SERVICE

Q. What is MGE's proposed "unrecovered cost of service" adjustment?

A. This adjustment is discussed at pages 21-22 of Company witness Noack's direct testimony in this proceeding. The proposed adjustment consists of a five-year amortization of an alleged revenue deficiency caused by a shortfall in actual average gas use by customers for the months of January-June 2006, compared to the average customer gas use assumed when rates were last set by this Commission for MGE in Case No. GR-2004-0209.

Q. How was this adjustment quantified?

A. The quantification for this adjustment in shown on Schedule H-21, attached to Mr. Noack's updated test year direct testimony, filed in August 2006. This schedule shows that MGE believes it experienced a total loss of revenues of approximately $15.6 million from January through June of 2006, due to lower customer usage than assumed in MGE's last rate proceeding. Based upon its proposal to amortize this loss over five years, MGE is seeking an approximate $3.125 million of additional rate relief in this case through its unrecovered cost of service adjustment.

Q. What is the basis for MGE's unrecovered cost of service adjustment?

A. The basis for this adjustment appears to be that MGE believes it should receive prospective recovery of the financial loss it allegedly suffered during the first half of 2006 due to its actual experience of average customer usage differing from the usage levels earlier assumed when its rates were previously set.

Q. What is the Staff's position on MGE's proposed adjustment?

A. The Staff opposes this adjustment, on the basis that it is contrary to fundamental ratemaking principles.

Q. How does this proposal violate fundamental ratemaking principles, in the Staff's view?

A. One of the fundamental principles that has long governed ratemaking in this jurisdiction is the axiom that ratemaking is and should be a forward-looking and prospective process. In accordance with this axiom, utilities should bear the financial risk that its actual incurred cost of service may exceed the levels presumed in its rates until the time that its rates are changed by the Commission to reflect the utility's higher cost of service. Likewise, customers should bear the financial risk that a utility's incurred cost of service may be lower than the levels presumed in its rates, until the time that its rates are changed by the Commission to reflect the utility's lower cost of service.

Q. What is "retroactive ratemaking?"

A. "Retroactive ratemaking" is the setting of rates to allow a utility to recover the specific costs of past events incurred by the utility so as to make utility shareholders "whole" or, conversely, it is the setting of rates to reimburse customers related to past over-earnings of a utility so as to make the customers "whole." Both of these instances contrast with normal ratemaking practices, which are intended to allow a utility to recover a normal ongoing level of costs. My legal counsel informs me that retroactive ratemaking is prohibited in the state of Missouri.

Q. Is MGE's unrecovered cost of service adjustment an example of retroactive ratemaking?

A. Yes, it is. MGE is not only seeking to have its rates adjusted based upon new estimates of average customer usage (among other things), it is also seeking prospective reimbursement from customers of the shortfall in revenues it alleges was caused by reduced customer gas usage in the first six months of 2006 through its proposed unrecovered cost of service amortization.

Q. Aside from questions of legality, are there other reasons why retroactive ratemaking is ill-advised from a ratemaking perspective?

A. Yes. Allowing a utility to recoup past losses in forward-looking rates is a significant disincentive to utility efficiency, in that such a practice would presumably reduce a utility's desire to avoid such financial losses in the first place. Similarly, allowing utility customers to derive the past benefit of utility gains in forward-looking rates would also be a significant disincentive to utility efficiency, in that such a practice would presumably reduce a utility's desire to achieve the financial gains in the first place.

Q. What "costs" exactly are proposed to be amortized by MGE through its unrecovered cost of service adjustment?

A. The subject of MGE's proposed adjustment are not "costs" at all, as normally defined in the ratemaking process (i.e., expenses). Instead, the amounts to be amortized would be "lost revenues," or revenues that would have been received by MGE if its average gas use by customers in the first six months of 2006 had equaled the assumed average usage reflected in the rates set in Case No. GR-2006-0422. The financial impact of revenues not received by a utility is ultimately reflected as reduced earnings to that utility or, more exactly, a lower return on equity (ROE) experienced by the utility. ROE can be thought of as "profit" assignable to a utility's shareholders. In short, MGE's proposed adjustment is designed to compensate it prospectively for a lower level of profits it experienced in the first half of 2006 compared to the level of profits MGE believes it should have earned in that period.

Q. Is prospective recovery of past profit shortfalls an appropriate ratemaking aim?

A. Absolutely not. The purpose of regulation as traditionally employed in this State is to allow a utility an opportunity to earn its authorized rate of return. There is no explicit or implied guarantee that a utility will earn its authorized rate of return, after its new rates go into effect. A utility assumes the risk that it will not be able to earn its authorized

ROE under traditional ratemaking practices, and in fact is compensated for that risk in the ROE granted to it by the Commission.

Q. Does the Company specify the reason why customer gas usage was lower in the first half of 2006 than what had been assumed in rates?

A. No. Mr. Noack mentions the impact of warm weather during this time in his direct testimony discussing this adjustment, but does not attempt to list or quantify other factors that may have influenced usage levels by customers in early 2006. In any case, utilities assume the risk that unfavorable weather patterns may affect the usage patterns of their customers, and are compensated for that risk in the ROE granted to it by the Commission.

Q. At page 22 of his direct testimony, Mr. Noack mentions the possibility that an accounting authority order (AAO) may need to be granted by the Commission in order to allow adoption of the Company's unrecovered cost of service adjustment. Please comment on this idea.

A. An AAO is a device that allows the Commission to order special or unique accounting treatment for certain utility costs. It is most commonly used to defer the expenses associated with extraordinary events for possible future rate recovery.

The Staff opposes this suggested use of AAOs by MGE in conjunction with its unrecovered cost of service amortization proposal for several reasons. First, AAOs have always been authorized in the past by the Commission to allow a utility to defer expenses, and should not be used to track the financial impact of lost revenues or lost profit. Second, there was no extraordinary event or situation in early 2006 that gave rise to MGE's "unrecovered cost of service." Mr. Noack mentions the "extraordinary warm weather experienced so far in

2006 in MGE's service territory" in his testimony, but fails to explain how warmer than normal average temperatures over a period of time can be reasonably or logically thought of as being "extraordinary" in nature. No special accounting measures are justified by this situation.

Q. Are there alternative courses of action MGE can take to address its concerns about the ratemaking assumptions used by the Commission relating to average gas use by customers that presumably underlie its proposed unrecovered cost of service adjustment?

A. Yes. To the extent MGE believes there are methodological problems with how its rates have been set in the past, concerning estimates of customer usage or other items, the proper course of action would be to propose prospective solutions to those concerns. In fact, MGE has done just that in this proceeding. What is not appropriate is for MGE to also attempt to make customers responsible for past shortfalls in MGE's earnings associated with these alleged methodological problems. For all of the reasons outlined in this testimony, the Staff recommends that the Commission reject the Company's proposed unrecovered cost of service adjustment.

POLICY

Q. Please summarize Mr. Hack's testimony on policy matters.

A. In his direct testimony, Mr. Hack makes a claim that MGE is currently providing its customers with high quality service at very reasonable prices. However, he also criticizes a number of the ratemaking techniques utilized by the Commission in the past to set rates for MGE, on the grounds that such techniques have impaired the Company's ability to earn its authorized rate of return.

Q. What does Mr. Hack present in his direct testimony to justify his claim that MGE provides utility service on a very cost effective basis?

A. Mr. Hack provides analyses that purport to compare MGE's performance in the areas of operation and maintenance (O&M) expense per customer for the years 1998-2004 to other Missouri local distribution companies (LDCs), and MGE's current annual residential rate level per customer to other Missouri LDCs. Both the comparative O&M and rate analyses reflected in Mr. Hack's direct testimony are based upon work actually performed by Company witness Noack.

Q. What conclusion has the Staff reached concerning MGE's claims that its residential customer rate levels are lower than other Missouri LDCs?

A. The Staff does not dispute that MGE's current residential rate levels are lower than the other Missouri LDCs considered in MGE's analysis. However, Mr. Hack does not directly address what the impact of MGE's current rate increase request would be on these comparative rate levels.

Q. What would be the impact of MGE's current rate request on its comparative rate levels?

A. The Staff believes that if the Commission were to grant the full amount of MGE's rate request in this case, then MGE would have slightly higher rates residential rates than Laclede Gas Company (Laclede), the next lowest LDC depicted in Mr. Hack's testimony. This conclusion is supported by the Company's response to Staff Data Request No. 254. In other words, MGE is effectively seeking to eliminate in this rate increase case the comparative rate advantage it otherwise touts as evidence of its superior management efficiency.

Q. Do you agree with Mr. Hack's conclusion that MGE's O&M expenses are lower than Laclede's, AmerenUE's and Aquila Inc.'s (Aquila's) gas O&M expenses, when measured on a per customer basis?

A. I do not disagree with the data shown at page 10 of Mr. Hack's direct testimony. However, one must be cautious when making direct cost comparisons between different utilities. Each utility faces unique circumstances that may cause different cost levels from other regional utilities of its type. For example, both AmerenUE and Aquila have been primarily electric utilities in Missouri, with their natural gas operations being a relatively small percentage of their total business in this state. (Of course, Aquila has recently sold its Missouri natural gas operations to The Empire District Electric Company). This fact alone may make direct historic gas O&M cost comparisons between AmerenUE and Aquila on one hand, and MGE (a 100% gas utility) on the other, not particularly meaningful.

Laclede is on the surface more like MGE than AmerenUE or Aquila, in that both are entirely gas utilities that serve, among other areas, Missouri's two largest cities. Even in this case, however, there may be significant differences between Laclede's service territory and MGE's that may cause differences in comparative cost levels. MGE has not performed the detailed analysis of Laclede and MGE necessary to determine whether the two companies are truly comparable enough to justify MGE's conclusions regarding its cost levels compared to Laclede's. Laclede has not had an opportunity to present its view on this matter. It is not likely that Laclede would agree that the MGE management outperforms its management.

Q. Mr. Hack states in his testimony at page 14 that MGE "has consistently failed to earn its authorized rate of return." What is the basis for this statement?

A. This statement appears to be based upon an analysis performed by Mr. Noack. Mr. Noack attached a copy of this analysis to his "Updated Test Year Direct Testimony" filed in August 2006 as Schedule G-4.

Q. What is the nature of Mr. Noack's rate of return analysis?

A. Mr. Noack takes the per book revenue and expense numbers for MGE for its fiscal years ending in June 1996 through December 2005, and compares the resulting net operating income amounts to the last rate base amount reflected in its rates, updated for the change in net plant in service (gross plant in service, less depreciation reserve) since the time of its last rate proceeding. The resulting earned rate of returns demonstrate, according to Mr. Hack, that MGE has consistently failed to earn its authorized rate of return over the time period examined.

Q. Do you have any concerns with how Mr. Noack conducted his analysis shown on his Schedule G-4?

A. Yes, the Staff has several concerns with Mr. Noack's approach to this analysis.

Q. What is your first concern with Mr. Noack's analysis?

A. One problem in how this analysis is presented is that Mr. Noack compares net operating income (NOI) amounts derived from a 12-month period to an "end-of-period" rate base amount. Such a methodology will always understate the earned rate of return because the calculation in effect assumes that a company is underearning if the company has not earned 12 months of return on investment that has actually been in service less than 12 months. If one wants to calculate an accurate earnings number for a 12-month period, one should compare 12 months of net operating income to an average rate base for the 12-month period examined. Conversely, if one desires to use an end-of-period rate base to compare to NOI, then one should adjust the revenues and expenses to an end-of-period perspective.

As long as rate base is increasing over time (which is true of MGE), comparison of 12 months of NOI to an end-of-period rate base will only serve to mathematically understate the true earned rate of return of the utility.

Q. Do you have any other concerns with MGE's earnings analysis?

A. Yes. As previously mentioned, Mr. Noack simulates the growth in MGE's rate base over time by inputting in his analysis the increase in net plant since the time of MGE's last rate proceeding in determining each fiscal year's earnings result for the Company.

Q. Is this an appropriate method to simulate MGE's growth in rate base over time?

A. No. The Staff acknowledges that the trend of increase or decrease in net plant over time will almost always be the primary driver of the increase or decrease over time in total rate base. However, Mr. Noack's approach totally ignores an offset to rate base that almost always serves to reduce rate base over time: deferred income taxes. While this item is smaller in value than net plant in utility rate base, it is still a significant and material rate base item, and for almost all utilities the balance of deferred income taxes grows larger over time. For a valid simulated rate base calculation, MGE should have offset the increase over time in deferred income taxes against the increase in net plant shown on Noack Schedule G-4.

Q. How has MGE's deferred income tax balance changed since the mid-1990s?

A. In MGE's first Missouri rate case, Case No. GR-96-285, the deferred tax offset balance in rate base was valued at approximately $9 million. In the current rate proceeding, MGE's deferred tax offset is valued by the Staff at more than $88 million. To reiterate, growth in the Company's deferred income tax balance over time serves to reduce its revenue requirement, all other things being equal.

Q. What is your final concern with Mr. Noack's earnings analysis?

A. At page 25 of his direct testimony, Mr. Noack states that he adjusted MGE's calendar year 2005 earnings shown on his Schedule G-4 by eliminating the impact of certain sizeable property tax refunds MGE received in that year. Mr. Noack indicates he eliminated the refunds from his calculation because they were "non-recurring".

Q. Do you agree with Mr. Noack's elimination of any consideration of MGE's property tax refunds from his historical earnings analysis?

A. No, because Mr. Noack did not appear to eliminate the impact of the higher property tax payments in previous years that gave rise to the 2005 refunds in his Schedule. By including the excessive property tax expense amounts in previous years' financial results, but excluding the later refund of those property taxes, Mr. Noack has overstated MGE's overall earnings deficiency for the last several years.

Q. If the Staff's concerns on Mr. Noack's Schedule G-4 were to be corrected, what would be the impact on MGE's earnings analysis?

A. All of these corrections (use of an "average period" rate base, offsetting of deferred taxes against net plant, consistent treatment of property taxes and refunds) would have the impact of increasing MGE's calculated historical earnings levels shown on Noack Schedule G-4.

Q. Your last point notwithstanding, do you disagree that MGE has had a tendency to underearn in its short history to date?

A. No. Given the fact that MGE has added much plant in service to its rate base in recent years, and the nature of the ratemaking process in Missouri, that phenomenon is not unexpected.

Q. Please explain.

A. In Missouri, the traditional ratemaking process gives a utility an opportunity to recover its costs and earn a reasonable return on its investment. To the extent a utility's costs increase above the level upon which rates were set, all other things being equal, the utility's earnings will then decline. If the decline in earnings were significant enough, the utility would be expected to file for rate relief to have the opportunity to restore its earnings to a reasonable level.

Q. Has MGE's costs increased over the time depicted in Mr. Noack's earnings analysis?

A. Yes, especially its capital costs. In particular, note that in Mr. Noack's Schedule G-4 net plant in service is shown as increasing from approximately $360 million in 1996 to approximately $546 million in 2005. (As mentioned previously, the increase in net plant should be offset by the increase in deferred income taxes, in order to depict more accurately MGE's capital cost growth over time.). This increase in net plant over a nine-year period, and the associated increases in MGE's return requirements and depreciation expense, may be assumed to be a key driver in both MGE's alleged earnings deficiencies over that time, and in MGE's decisions to seek periodic rate relief from the Commission.

Q. Has the Commission provided some measure of earnings protection to MGE on account of its past plant additions?

A. Yes. For plant expenditures associated with the Service Line Replacement Program (SLRP), the Commission has had a past policy of granting Accounting Authority Orders (AAOs), which served to protect the earnings of MGE from earnings detriment associated with SLRP plant additions until rates could be adjusted to include the SLRP additions in rates. AAOs allow this protection by authorizing the deferral of depreciation expense and carrying charges on SLRP additions, which otherwise would have detrimentally impacted earnings. Especially in the 1990s, SLRP additions were a significant part of total MGE plant additions.

Q. Are you aware of any other recent developments that will affect how MGE is prospectively affected by plant additions?

A. Yes. In 2003, legislation was passed that gave MGE and other Missouri gas and water utilities the ability to have their rates changed on a single-issue basis for certain types of plant additions. This legislation is commonly known as the Infrastructure System Replacement Surcharge (ISRS) law. MGE has applied for several single-issue ISRS rate increases in accordance with the ISRS law since 2003.

In addition, the passage of Missouri Senate Bill (SB) 179 in 2005 may give Missouri LDCs such as MGE the ability to obtain single-issue rate recovery of additional plant investment beyond that already allowed under the ISRS law, once the implementation rules for SB 179 are issued in final form.

Q. Will ongoing use by MGE of the opportunities afforded by the ISRS law, and possibly SB 179, mitigate some of the earnings declines attributable to future net plant additions?

A. Yes.

Q. At page 17 of Mr. Hack's direct testimony, he presents a chart showing a comparison of MGE's rate allowances over time for bad debts to its actual bad debt expense. Please comment.

A. This chart is intended to illustrate MGE's belief that the Commission's rate allowances since 1996 have been inadequate in light of the Company's actual bad debt experience. Without agreeing with MGE's characterizations of past Commission treatment of bad debt expense, the Staff will limit its response to the information presented by Mr. Hack to two points: 1) Mr. Hack's chart shows that the rate allowance for bad debts in MGE's last rate case (Case No. GR-2004-0209, for which rates went into effect in October 2004) was almost exactly equal to MGE's bad debt expense for calendar year 2005; and 2) the Staff has recommended a rate allowance for bad debts in this case of over $8.5 million, and to the Staff's knowledge MGE has accepted this amount for purposes of setting rates in this case.

Q. Does this conclude your rebuttal testimony?

A. Yes, it does.

MARK L. OLIGSCHLAEGER

Company Name	Case Number	Issues
Western Resources	GR-90-40 and GR-91-149	Take-Or-Pay Costs
Missouri-American Water	WR-91-211	True-up; Known and Measurable
Missouri Public Service	EO-91-358 and EO-91-360	AAO
Generic Telephone	TO-92-306	Revenue Neutrality; Accounting Classification
Generic Electric	EO-93-218	Preapproval
Western Resources & Southern Union Company	GM-94-40	Regulatory Asset Transfer
St. Louis County Water	WR-95-145	Policy
Union Electric Company	EM-96-149	Merger Savings; Transmission Policy
St. Louis County Water	WR-96-263	Future Plant
Missouri Gas Energy	GR-96-285	Riders; Savings Sharing
Empire District Electric	ER-97-82	Policy
Missouri Public Service	ER-97-394	Stranded/Transition Costs; Regulatory Asset Amortization; Performance Based Regulation
Western Resources & Kansas City Power & Light	EM-97-515	Regulatory Plan; Ratemaking Recommendations; Stranded Costs
United Water Missouri	WA-98-187	FAS 106 Deferrals
Laclede Gas Company	GR-99-315 (remand)	Depreciation and Cost of Removal
Missouri-American Water	WM-2000-222	Conditions
UtiliCorp United & St. Joseph Light & Power	EM-2000-292	Staff Overall Recommendations
UtiliCorp United &	EM-2000-369	Overall Recommendations

Company Name	Case Number	Issues
Empire District Electric		
Green Hills Telephone	TT-2001-115	Policy
IAMO Telephone Company	TT-2001-116	Policy
Ozark Telephone Company	TT-2001-117	Policy
Peace Valley Telephone	TT-2001-118	Policy
Holway Telephone Company	TT-2001-119	Policy
KLM Telephone Company	TT-2001-120	Policy
Missouri Gas Energy	GR-2001-292	SLRP Deferrals; Y2K Deferrals; Deferred Taxes; SLRP and Y2K CSE/GSIP
Empire District Electric	ER-2001-299	Prudence/State Line Construction/Capital Costs
Ozark Telephone Company	TC-2001-402	Interim Rate Refund
Gateway Pipeline Company	GM-2001-585	Financial Statements
Missouri Public Service	ER-2001-672	Purchased Power Agreement; Merger Savings/Acquisition Adjustment
Union Electric Company	EC-2002-1	Merger Savings; Criticisms of Staff's Case; Injuries and Damages; Uncollectibles
Laclede Gas Company	GA-2002-429	AAO Request
Aquila, Inc., d/b/a Aquila Networks-MPS-Electric and Aquila Networks-L&P-Electric and Steam	ER-2004-0034 and HR-2004-0024 (Consolidated)	Aries Purchased Power Agreement; Merger Savings
Missouri Gas Energy	GR-2004-0209	Revenue Requirement Differences; Corporate Cost Allocation Study; Policy; Load Attrition; Capital Structure
Empire District Electric	ER-2006-0315	Fuel/Purchased Power; Regulatory Plan Amortizations; Return on Equity; True-Up

Cases prior to 1990 include:

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