

Exhibit No.:
Issues: RES Retail Rate Impact
Witness: Mark L. Oligschlaeger
Sponsoring Party: MoPSC Staff
Type of Exhibit: Rebuttal Testimony
Case No.: ET-2014-0085
Date Testimony Prepared: October 25, 2013

MISSOURI PUBLIC SERVICE COMMISSION
REGULATORY REVIEW DIVISION
UTILITY SERVICES - AUDITING

REBUTTAL TESTIMONY
OF
MARK L. OLIGSCHLAEGER

UNION ELECTRIC COMPANY
d/b/a Ameren Missouri

CASE NO. ET-2014-0085

Jefferson City, Missouri
October 2013

1 **REBUTTAL TESTIMONY**

2 **OF**

3 **MARK L. OLIGSCHLAEGER**

4 **UNION ELECTRIC COMPANY**

5 **d/b/a Ameren Missouri**

6 **CASE NO. ET-2014-0085**

7 Q. Please state your name and business address.

8 A. Mark L. Oligschlaeger, P.O. Box 360, 200 Madison Street, Suite 440,
9 Jefferson City, MO 65102.

10 Q. What is your present position with the Missouri Public Service Commission
11 (“Commission”)?

12 A. I am the Manager of the Auditing Unit, Utility Services Department,
13 Regulatory Review Division.

14 Q. Are you a Certified Public Accountant (CPA)?

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

18 Q. Have you previously filed testimony before this Commission?

19 A. Yes, numerous times. A listing of the cases in which I have previously filed
20 testimony before this Commission, and the issues I have addressed in testimony in cases from
21 1990 to current, is attached as Schedule MLO-1 to this rebuttal testimony.

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

1 A. I have been employed by this Commission as a Regulatory Auditor for over
2 31 years, and have submitted testimony on ratemaking matters numerous times before the
3 Commission. I have also been responsible for the supervision of other Commission
4 employees in rate cases and other regulatory proceedings many times. I have received
5 continuous training at in-house and outside seminars on technical ratemaking matters since I
6 began my employment at the Commission. I also participated in the preparation of comments
7 during the rulemaking for the Commission’s Renewable Energy Standard (“RES”) Rule.

8 Q. What is the purpose of your rebuttal testimony?

9 A. The purpose of this testimony is to respond to the direct testimony of
10 Union Electric Company d/b/a Ameren Missouri (“Ameren Missouri” or “Company”) witness
11 Matt Michels in this proceeding regarding Ameren Missouri’s position on calculation of the
12 retail rate impact percentage associated with the RES Rule.

13 **EXECUTIVE SUMMARY**

14 Q. Please summarize your rebuttal testimony

15 A. I, along with Staff witness Claire M. Eubanks of the Energy Engineering
16 Analysis Unit, provide and explain Staff’s recommendation to the Commission concerning
17 appropriate calculation of the retail rate impact (RRI) percentage as that issue pertains to
18 Ameren Missouri’s request to suspend payment of solar rebates beginning no later than
19 December 10, 2013. In particular, I will address the Company’s position of including
20 renewable energy resources in its RRI calculation that it had obtained prior to the passage of
21 Proposition C, and Ameren Missouri’s advocacy of inclusion within the RRI calculation of a
22 “carry-forward provision” to incorporate a measurement of prior years’ incurred renewable
23 energy standard compliance costs into that calculation.

1 **RETAIL RATE IMPACT**

2 Q. What are “renewable energy standards?”

3 A. Renewable energy standards are the requirements imposed upon electric
4 utilities in Missouri to serve their load with increasing percentages of renewable generating
5 resources over a period of time. In its current form, RES is mandated for the state’s electric
6 utilities through the passage of the Proposition C voter initiative in the general election of
7 November 2008. Proposition C was later codified as Sections 393.1025 and 393.1030.2
8 RSMo (Cum.Supp. 2012). The Commission later adopted 4 CSR 240-20.100, *Electric Utility*
9 *Renewable Energy Standard Requirements*, (“RES Rule”), in compliance with Section
10 393.1030. The RES Rule was issued through the Revised Order of Rulemaking by the
11 Commission in Case No. EX-2010-0169 on July 1, 2010, which was published as an Order of
12 Rulemaking in the August 16, 2010 *Missouri Register* (Vol. 35, No. 16), pages 1183-1210.

13 Q. Does Proposition C require that electric utilities comply with RES regardless
14 of the requirements’ cost impact on customers?

15 A. No. Proposition C states that the Commission’s rules promulgating the RES
16 “shall include: (1) a maximum average retail rate increase of one percent determined by
17 estimating and comparing the electric utility’s cost of compliance with least-cost renewable
18 generation and the cost of continuing to generate or purchase electricity from entirely
19 nonrenewable sources, taking into account future environmental regulatory risk including the
20 risk of greenhouse gas regulation...” Section 393.1030.2(1).

21 Q. Did you personally participate in the Commission rulemaking to implement
22 Proposition C?

1 A. Yes, I did. I participated in preparing Staff comments to the Commission
2 submitted in the proceedings before the Commission for that rulemaking, which was assigned
3 Case No. EX-2010-0169. I also testified in hearings before the Commission in that case. My
4 primary assigned area of scope in Case No. EX-2010-0169 was the RRI calculation.

5 Q. Was calculation of the RRI a major issue in the RES Rule case?

6 A. Yes. The Commission stated in its Revised Order of Rulemaking that “the
7 retail rate impact question, and how the one percent (1%) “cap” is meant to be applied, is
8 clearly one of the most difficult and complicated tasks for the commission in this rulemaking”
9 (pages 20-21; 35 *Mo Reg* 1190).

10 Q. What were the major areas of controversy regarding the RRI calculation in the
11 RES Rule case?

12 A. While there were a number of issues involving this calculation for the
13 Commission to resolve, in my opinion the two primary issues were: (1) use of an
14 “incremental” approach versus a “cumulative” approach to make the calculation; and
15 (2) application of the calculation on an annual basis versus an average (multi-year) basis.

16 Q. Please provide a brief explanation of the incremental vs. cumulative approach
17 issue to calculation of the RRI.

18 A. The incremental approach assumes that the RRI should be structured as a
19 limitation on the percentage that customer costs could increase due to RES requirements in a
20 given year; i.e., a 1% per year maximum increase.

21 The cumulative approach assumes that the RRI should be structured as a limit on the
22 total cost differential between a scenario assuming compliance with the RES requirements
23 and a scenario assuming reliance upon a 100% nonrenewable generating portfolio. In other

1 words, under the cumulative approach, costs could not be more than 1% higher after
2 compliance with the RES requirements than they would have been if the utility used 100%
3 nonrenewable generation to serve its load.

4 Q. Please provide a brief explanation of the annual vs. average approach to
5 calculating the RRI.

6 A. The annual approach applies the one percent test independently to each year to
7 which the RES applies. Under an *annual incremental* approach, rate increases due to the RES
8 Rule would be capped at 1% in each and every year. Under an *annual cumulative* approach,
9 the revenue requirement including the impact of the RES could not be more than one percent
10 higher than the revenue requirement in any year using only nonrenewable resources.

11 Under the multi-year average approach, the RRI cap would be measured over a
12 multi-year period, such as five or ten years, as opposed to every year. Under an *average*
13 *incremental* approach, the RES rate impact could be greater than one percent in any given
14 year, as long as the average annual rate impact over a longer period of time would be limited
15 to one percent. Under an *average cumulative* approach, the revenue requirement including
16 RES mandates can be more than one percent higher than the nonrenewable revenue
17 requirement in a given year, as long as it is no more than an average of one percent higher
18 than the nonrenewable revenue requirement as measured over the longer period of time.

19 Q. Did the Commission resolve these RRI calculation methodology issues during
20 the RES rulemaking?

21 A. Yes. The Commission ordered use of a cumulative approach, applied on a
22 ten-year average basis:

1 After reviewing the arguments regarding the incremental versus cumulative
2 approach, the commission finds that the cumulative approach with a ten
3 (10)-year average as recommended by the public counsel is the most
4 reasonable interpretation of the requirements of Proposition C....

5 (Revised Order of Rulemaking, page 21; 35 *Mo Reg* 1191).

6 Q. Were there any other issues raised to the Commission in its RES rulemaking
7 regarding the RRI calculation that Staff believes are relevant here?

8 A. Yes. In the RES rulemaking, there was an issue regarding whether the
9 nonrenewable revenue requirement portion of the RRI calculation should include or
10 exclude renewable energy resources the electric utilities had prior to the effective date of the
11 RES Rule.

12 Q. How did the Commission decide that issue?

13 A. The Commission stated in its Revised Order of Rulemaking that the
14 nonrenewable revenue requirement component of the RRI calculation was hypothetical under
15 the terms of Proposition C because any actual renewable generation resources relied upon by
16 the utility are excluded from that calculation. The Commission stated at page 21:

17 And the reason this is so is because the RRI as defined in the statute is a
18 comparison between an actual revenue requirement compliant with the RES,
19 and a hypothetical revenue requirement which assumes electricity comes from
20 “entirely non-renewable sources.” It is this hypothetical that troubles other
21 commenters, like Mr. Wood and Mr. Fischer, and the way it appears to be
22 internally conflicting. Regardless, of the internal conflict of the statute, the
23 commission’s rule must include the RRI cap to be calculated as the statute
24 specifies.

25 (35*Mo Reg* 1191).

26 Q. On pages 4-12 of his direct testimony, Ameren Missouri witness Michels
27 explains the Company’s calculation of the RRI. Does Staff believe Ameren Missouri’s
28 calculation conforms to the Commission’s RES Rule?

Rebuttal Testimony of
Mark L Oligschlaeger

1 A. No, in several respects. The Staff's differences with Ameren Missouri's
2 calculation are addressed generally in the rebuttal testimony of Staff witness Eubanks.
3 I provide Staff's perspective that underlies Staff's position concerning calculation of the
4 RRI percentage in this case from my participation in the RES rulemaking proceedings
5 before the Commission.

6 Q. Does Staff believe that Ameren Missouri's method of calculating the RRI
7 percentage in this proceeding is consistent with the approach ordered by the Commission in
8 the RES rulemaking of utilizing a cumulative calculation averaged over a ten-year period?

9 A. Yes. While Staff asserted that Ameren Missouri's proposed RRI calculation
10 method in its most recent RES Compliance Report filing (Case No. EO-2013-0503) was not
11 consistent with the RES rulemaking in this respect, in Staff's view Ameren Missouri's
12 modified approach to calculation of the RRI percentage as discussed in Mr. Michel's
13 direct testimony in this proceeding is consistent with a cumulative approach, averaged over
14 a ten-year period.

15 Q. What is Staff's difference with Ameren Missouri concerning calculation of the
16 RRI percentage that you will address in this testimony?

17 A. On page 9 of his direct testimony, Mr. Michels discusses Ameren Missouri's
18 inclusion of the Keokuk hydropower unit in the nonrenewable portfolio component of the
19 RRI calculation. The Keokuk unit, a renewable energy resource, has been part of Ameren
20 Missouri's generating system for many years prior to passage of Proposition C and the
21 effective date of the RES Rule. Mr. Michels argues that the Keokuk unit was not added to its
22 system as a direct result of Proposition C, and that such older renewable generation resources

1 should be treated in the same manner as economic nonrenewable generation resources for
2 purposes of the RRI calculation.

3 Q. Does Staff agree with this point?

4 A. No. Proposition C states that the nonrenewable portfolio revenue requirement
5 component of the RRI calculation should consist of “entirely nonrenewable” generation
6 sources. Staff’s interpretation of those words is that all of a utility’s renewable resources,
7 whether they were added to Ameren Missouri’s system as a result of Proposition C or not,
8 should be excluded from the nonrenewable component of the RRI calculation.

9 Q. In its Revised Order of Rulemaking in File No. EX-2010-0169, did the
10 Commission agree with this interpretation of how the nonrenewable component of the RRI
11 should be calculated under Proposition C?

12 A. Yes, as previously discussed.

13 Q. At pages 12-13 of his direct testimony, Ameren Missouri witness Michels
14 discusses a “carry-over provision” proposal by the Company. What is a carry-over provision?

15 A. In the context of the RRI, a carry-over provision measures the amount of any
16 excess or deficiency in RES compliance costs incurred above or below a preset annual
17 amount, and “carries over” that difference to subsequent years to subtract from or add to the
18 amount of compliance costs that can be incurred in those years. Within Ameren Missouri’s
19 proposal, actual annual RES compliance expenditures would be compared to an amount equal
20 to one percent of the Company’s nonrenewable portfolio revenue requirement, with any
21 excess of the actual expenditures above the nonrenewable revenue requirement amount, or
22 any deficiency in actual costs incurred compared to the nonrenewable revenue requirement,
23 being “carried forward” to future years. One consequence of use of a mechanism such as

1 Ameren Missouri's proposed carry-over provision would be to allow a utility to "over-spend"
2 RES compliance costs in one or more years, but to restrain their compliance spending to a
3 target amount over a longer period, such as ten years.

4 Q. Why does Ameren Missouri believe inclusion of a carry-over provision within
5 the RRI calculation is necessary?

6 A. A problem the Company identifies with the RRI percentage as calculated under
7 the RES Rule is that the calculation is entirely forward-looking over a ten-year period, and the
8 calculation does not take into account in any way prior years' expenditures for RES
9 compliance. Due to the solely forward-looking focus to the calculation, Mr. Michels
10 expresses a concern in his direct testimony that actual RES expenditures over time can be well
11 in excess of the intended 1% RRI cap limit set forth in Proposition C and the RES Rule.

12 Q. Please provide an example of the forward-looking focus of the RRI
13 calculation.

14 A. As an example, in this proceeding Ameren Missouri presented an RRI
15 percentage that was calculated over the ten-year period of 2013-2022. Next year, as part of its
16 2014 RES Compliance Plan, the Company will presumably present a new ten-year
17 RRI calculation covering the period of 2014-2023. The projected year 2013 data incorporated
18 into the earlier RRI calculation will be dropped out of the new ten-year calculation,
19 with projected data for the year 2023 added in its place. The actual amount of compliance
20 costs expended by Ameren Missouri in 2013 and prior years will not be an input into the
21 2014-2023 RRI calculation in any way.

1 Q. Why is the forward-looking focus of the RRI calculation potentially a
2 problem?

3 A. If an electric utility such as Ameren Missouri consistently spends more than
4 the 1% RRI limit in a year or group of years, those high annual RES compliance expenditures
5 will not affect future calculation of the RRI limit in subsequent years in any manner. Because
6 the RRI calculation methodology ordered by the Commission in the RES Rule mandates that
7 the RRI be calculated over a ten-year period, the indicated RES expenditures in any one year
8 could potentially be far greater than one-tenth of the ten-year cap amount (as long as the
9 projected compliance expenditures for other years within the ten-year period were assumed to
10 be lower than one-tenth of the cap amount by a corresponding amount). In the particular
11 circumstances that it is expected that near-term projected RES compliance expenditures will
12 be at relatively high levels, and prior years' high expenditures are not credited against future
13 RES costs within the RRI calculation, the accumulated actual RES compliance costs incurred
14 by a utility over time could result in actual rate impacts to customers significantly greater than
15 the intended long-term 1% rate impact limit set forth in Proposition C and the RES Rule.

16 Q. Is Ameren Missouri's concern solely theoretical?

17 A. No, not in Staff's view. Currently, Missouri utilities face a situation where
18 the demand by customers for solar rebates is far higher than was earlier projected, with
19 current annual solar rebate payments totaling millions of dollars annually for the utilities.
20 However, because solar rebate payments are also at this time a relatively uneconomic way of
21 obtaining the renewable energy credits needed to comply with the RES Rule compared to
22 alternative compliance strategies, payment of solar rebates may not materially reduce the
23 amount of expenditures necessary by the utilities to meet the increasing RES percentage

1 targets in coming years (i.e., 10% of total generation in 2018; 15% in 2021). Due to the
2 forward-looking nature of the RRI calculation, the current large expenditures for solar rebate
3 payments will not substantially restrain the need for subsequent and potentially large
4 expenditures to meet higher RES targets in future years, with customers potentially paying
5 far more than the intended 1% RRI cap limit over time as a result of the combined impact of
6 the cost of solar rebate payments and the cost of additional expenditures to meet increasing
7 RES percentage targets.

8 Q. Therefore, does Staff generally agree with Ameren Missouri's expressed
9 concern regarding the forward-looking focus of the RRI calculation?

10 A. Yes, because operation of the RRI as currently set for in the RES Rule may not
11 serve to restrain customer rate impacts caused by the RES standards to the degree intended
12 under the terms of Proposition C.

13 Q. Does Staff believe that Ameren Missouri's proposed carry-over provision
14 should be implemented in this proceeding?

15 A. No. The proposed carry-over provision, or a mechanism similar to it, is not
16 authorized as part of the current RES Rule. Staff believes that a new rulemaking will be
17 necessary to implement a procedure like the carry-over provision. The current workshop
18 docket (Case No. EW-2014-0092) established by the Commission would be an appropriate
19 forum to consider changes to the current RES Rule.

20 Q. In the rulemaking context, will Staff support adoption of Ameren Missouri's
21 proposed carry-over provision?

22 A. While Staff is not ready at this point to endorse the specific proposal Ameren
23 Missouri has made in this regard, Staff agrees with the general intent behind the carry-over

1 provision and believes that this proposal, or a mechanism similar to it, may be a viable
2 approach to improving the RRI calculation.

3 Q. Is addressing the forward-looking focus of the current RRI calculation the sole
4 aspect of the current RES Rule that should be revisited in a new rulemaking?

5 A. No. The ambiguity of some portions of the RES rule that describe the
6 mechanics of the RRI percentage calculation is also of concern to Staff. Staff believes that all
7 parties involved in RES-related proceedings before the Commission would benefit from
8 greater clarity in the mechanics of the RRI calculation. The issue is better served through
9 discussion and consideration of all parties' diverging interests in the workshop docket (Case
10 No. EW-2014-0092) than as part of this case.

11 Q. Has the Commission in the past expressed the opinion that the RES Rule
12 should be subject to change based upon actual compliance experience?

13 A. Yes. In its Revised Order of Rulemaking, the Commission stated the following
14 regarding the RRI calculation:

15 ...the Commission recognizes that some details with regard to recovery of RES
16 compliance costs may end up being argued in the first RES filing for each
17 electric utility. However, at this point in the rulemaking, the commission is
18 reluctant to make major changes, or what might be interpreted as major
19 changes, to the calculations as published in the proposed rule. If it becomes
20 apparent when the rule is actually implemented that changes are needed to the
21 rule, or that more specific calculations or formulas should be included, the
22 commission will amend the rule at that time.

23 *35Mo Reg 1191.*

24 Q. Does this conclude your rebuttal testimony?

25 A. Yes, it does.


BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Ameren Missouri's)
Application for Authorization to Suspend) Case No. ET-2014-0085
Payment of Solar Rebates)

AFFIDAVIT OF MARK L. OLIGSCHLAEGER

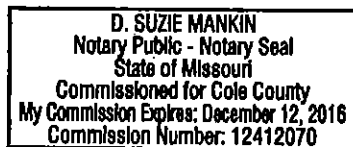
STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

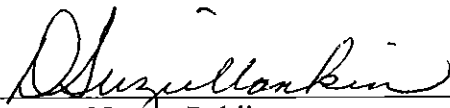
Mark L. Oligschlaeger, of lawful age, on his oath states: that he has participated in the preparation of the foregoing Rebuttal Testimony in question and answer form, consisting of 12 pages to be presented in the above case; that the answers in the foregoing Rebuttal Testimony were given by him; that 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 25th day of October, 2013.





Notary Public

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
Western Resources	GR-90-40 and GR-91-149	Take-Or-Pay Costs
Missouri-American Water Company	WR-91-211	True-up; Known and Measurable
Missouri Public Service	EO-91-358 and EO-91-360	Accounting Authority Order
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
The Empire District Electric Company	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 & The Empire District Electric Company	EM-2000-369	Overall Recommendations
Green Hills Telephone	TT-2001-115	Policy
IAMO Telephone Company	TT-2001-116	Policy
Ozark Telephone Company	TT-2001-117	Policy

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
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
The Empire District Electric Company	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; Uncollectables
Laclede Gas Company	GA-2002-429	Accounting Authority Order 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
Missouri Gas Energy	GR-2006-0422	Unrecovered Cost of Service Adjustment; Policy
Laclede Gas Company	GR-2007-0208	Case Overview; Depreciation Expense/Depreciation Reserve; Affiliated Transactions; Regulatory Compact
Missouri Gas Utility	GR-2008-0060	Report on Cost of Service; Overview of Staff's Filing

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
The Empire District Electric Company	ER-2008-0093	Case Overview; Regulatory Plan Amortizations; Asbury SCR; Commission Rules Tracker; Fuel Adjustment Clause; ROE and Risk; Depreciation; True-up; Gas Contract Unwinding
KCP&L Greater Missouri Operations Company	EO-2008-0216	Rebuttal: Accounting Authority Order Request
Missouri Gas Energy, a Division of Southern Union	GR-2009-0355	Staff Report Cost of Service: Direct Report on Cost of Service; Overview of the Staff's Filing; Rebuttal: Kansas Property Taxes/AAO; Bad Debts/Tracker; FAS 106/OPEBs; Policy; Surrebuttal: Environmental Expense, FAS 106/OPEBs
The Empire District Electric Company, The-Investor (Electric)	ER-2010-0130	Staff Report Cost of Service: Direct Report on Cost of Service; Overview of the Staff's Filing; Regulatory Plan Amortizations; Surrebuttal: Regulatory Plan Amortizations
The Empire District Electric Company	ER-2011-0004	Staff Report on Cost of Service: Direct: Report on Cost of Service; Overview of the Staff's Filing, Surrebuttal: SWPA Payment, Ice Storm Amortization Rebasing, S02 Allowances, Fuel/Purchased Power and True-up
Missouri-American Water Company	WR-2011-0337	Surrebuttal: Pension Tracker
Missouri Gas Energy, A Division of Southern Union	GU-2011-0392	Rebuttal: Lost Revenues Cross-Surrebuttal: Lost Revenues
KCP&L Greater Missouri Operations Company	EO-2012-0009	Rebuttal: DSIM
Union Electric Company d/b/a Ameren Missouri	EU-2012-0027	Rebuttal: Accounting Authority Order Cross-Surrebuttal: Accounting Authority Order
Union Electric Company d/b/a Ameren Missouri	EO-2012-0142	Rebuttal: DSIM

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
Union Electric Company d/b/a Ameren Missouri	ER-2012-0166	Responsive: Transmission Tracker
Kansas City Power & Light Company	ER-2012-0174	Rebuttal: Flood Deferral of off- system sales Surrebuttal: Flood Deferral of off- system sales, Transmission Tracker conditions
KCP&L Greater Missouri Operations Company	ER-2012-0175	Surrebuttal: Transmission Tracker Conditions
The Empire District Electric Company	ER-2012-0345	Direct (Interim): Interim Rate Request Rebuttal: Transmission Tracker, Cost of Removal Deferred Tax Amortization; State Income Tax Flow- Through Amortization Surrebuttal: State Income Tax Flow- Through Amortization
KCP&L Greater Missouri Operations Company	ET-2014-0059	Rebuttal: RES Retail Rate Impact Surrebuttal: RES Retail Rate Impact
Kansas City Power & Light Company	ET-2014-0071	Rebuttal: RES Retail Rate Impact Surrebuttal: RES Retail Rate Impact

Cases prior to 1990 include:

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