

Exhibit No.:
Issues: *Report on Cost of Service;*
Overview of the Staff's Filing
Witness: *Mark L. Oligschlaeger*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Direct Testimony*
File No.: *ER-2011-0004*
Date Testimony Prepared: *February 23, 2011*

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

DIRECT TESTIMONY

OF

MARK L. OLIGSCHLAEGER

THE EMPIRE DISTRICT ELECTRIC COMPANY

FILE NO. ER-2011-0004

Jefferson City, Missouri
February, 2011

1
2
3
4
5
6
7
8
9
10

**TABLE OF CONTENTS OF
DIRECT TESTIMONY
OF
MARK L. OLIGSCHLAEGER
THE EMPIRE DISTRICT ELECTRIC COMPANY
FILE NO. ER-2011-0004**

EXECUTIVE SUMMARY 2
REPORT ON COST OF SERVICE..... 3
OVERVIEW OF STAFF’S RECOMMENDED REVENUE REQUIREMENT 4

1 **DIRECT TESTIMONY**

2 **OF**

3 **MARK L. OLIGSCHLAEGER**

4 **THE EMPIRE DISTRICT ELECTRIC COMPANY**

5 **FILE NO. ER-2011-0004**

6 Q. Please state your name and business address.

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

8 Q. Please describe your educational background and work experience.

9 A. I attended Rockhurst College in Kansas City, Missouri, and received a
10 Bachelor of Science degree in Business Administration, with a major in Accounting, in 1981.
11 I have been employed by the Missouri Public Service Commission ("Commission") since
12 September 1981 within the Auditing Department.

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

14 A. Yes, I am. In November 1981, I passed the Uniform Certified
15 Public Accountant examination and, since February 1989, have been licensed in the state of
16 Missouri as a CPA. The Uniform CPA examination consisted of four parts:
17 Accounting Practice, Accounting Theory, Auditing and Business Law. I received a passing
18 score in all four of these components the first time that I took the test.

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

20 A. Yes, numerous times. A listing of the cases in which I have previously filed
21 testimony before this Commission, and the issues I have addressed in testimony in cases from
22 1990 to current, is attached as Schedule MLO 1 to this direct testimony.

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

3 A. I have been employed by this Commission as a Regulatory Auditor for over
4 29 years, and have submitted testimony on ratemaking matters numerous times before the
5 Commission. I have also been responsible for the supervision of other Commission
6 employees in rate cases and other regulatory proceedings many times. I have received
7 continuous training at in-house and outside seminars on technical ratemaking matters since
8 I began my employment at the Commission.

9 Q. Have you participated in the Commission Staff's ("Staff") audit of The
10 Empire District Electric Company ("Empire" or "Company") concerning its request for a rate
11 increase in this proceeding?

12 A. Yes, I have, with the assistance of other members of the Staff.

13 **EXECUTIVE SUMMARY**

14 Q. Please summarize your direct testimony in this proceeding.

15 A. As described more fully in the Staff's Cost of Service Report ("Report") which
16 I am sponsoring, the Staff recommends an increase in Empire's Missouri jurisdictional rates
17 of \$579,943. As was done in other recent rate case filings by the Staff, a report format is
18 being used to convey the Staff's direct case findings, conclusions, and recommendations to
19 the Commission. This approach to the case filing is an effort to make the Staff's filings more
20 coherent and manageable. The Staff believes that, under this approach, and without
21 sacrificing the quality of the evidence presented, fewer witnesses will be required to file direct
22 testimony and the Staff's recommendation will be presented more clearly.

1 I will also provide in my direct testimony an overview of Staff's revenue requirement
2 recommendation for Empire. The Staff has conducted a review of all major cost of
3 service components (capital structure, return on rate base, rate base, depreciation expense
4 and operating expenses) that comprise Empire's Missouri jurisdictional revenue requirement.
5 My testimony will provide an overview of the Staff's work in each area.

6 **REPORT ON COST OF SERVICE**

7 Q. Please explain the organizational format of the Staff's Cost of Service
8 Report (Report).

9 A. The Staff's Report has been organized by topic as follows:

- 10 I. Executive Summary
- 11 II. Background of Empire
- 12 III. Test Year/Update Period/True-up
- 13 IV. Major Issues
- 14 V. Rate of Return
- 15 VI. Rate Base
- 16 VII. Allocations
- 17 VIII. Income Statement
- 18 IX. Regulatory Plan Amortization
- 19 X. Fuel Adjustment Clause

20 This organizational format has been condensed for ease of explanation. The Rate Base
21 and Income Statement sections have numerous subsections which explain each specific
22 adjustment made by the Staff to the June 2009 test year. The Staff member responsible for
23 writing each subsection of the Report is identified in the write-up for that section.

1 **OVERVIEW OF STAFF'S RECOMMENDED REVENUE REQUIREMENT**

2 Q. In its audit of Empire for this proceeding, Case No. ER 2010-0130, has the
3 Staff examined all major cost of service components comprising the revenue requirement for
4 Empire's electric operations in Missouri?

5 A. Yes.

6 Q. What are the cost of service components that comprise the revenue
7 requirement for a regulated utility?

8 A. The revenue requirement for a regulated utility can be defined by the
9 following formula:

10 Revenue Requirement = Cost of Providing Utility Service

11 or

12 $RR = O + (V - D)R$ where,

RR = Revenue Requirement

O = Operating Costs (Fuel, Payroll, Maintenance, etc.), Depreciation
and Taxes

V = Gross Valuation of Property Required for Providing Service

D = Accumulated Depreciation Representing Recovery of Gross
Property Investment

V - D = Rate Base (Gross Property Investment less Accumulated
Depreciation = Net Property Investment)

(V - D)R = Return Allowed on Net Property Investment

13 The "revenue requirement" addressed by this formula is the utility's total revenue
14 requirement, also known as "cost-of-service." In the context of Commission rate cases, the
15 term "revenue requirement" is generally used to refer to a utility's necessary incremental
16 change in revenues as measured using the utility's existing rates and cost of service.

1 Q. What objectives must be met during the course of an audit of a regulated utility
2 in determining the revenue requirement components you've identified?

3 A. The objectives required for determining the revenue requirement for a
4 regulated utility can be summarized as follows:

5 1) Selection of a test year. The test year income statement represents the
6 starting point for determining a utility's existing annual revenues, operating costs and
7 net operating income. Net operating income represents the return on investment based upon
8 existing rates. The test year selected for this case, No. ER-2011-0004, is the twelve months
9 ending June 30, 2009. "Annualization" and "normalization" adjustments are made to the test
10 year results when the unadjusted results do not fairly represent the utility's most current
11 annual level of revenues and operating costs. Examples of annualization and normalization
12 adjustments are explained more fully later in this direct testimony.

13 2) Selection of a "test year update period." A proper determination of
14 revenue requirement is dependent upon matching the components, rate base, return on
15 investment, revenues and operating costs at the same point in time. This ratemaking principle
16 is commonly referred to as the "matching" principle. It is a standard practice in ratemaking in
17 Missouri to utilize a period beyond the established test year for a case in which to match the
18 major components of a utility's revenue requirement. It is necessary to update test year
19 financial results to reflect information beyond the established test year in order to set rates
20 based upon the most current information that can be subjected to audit within the period
21 allowed to the Commission to deliberate on a utility's request to change its rate levels. The
22 update period that was agreed to for this particular case is the seventeen months ending
23 November 30, 2010. The Staff's direct case filing represents a determination of Empire's

1 revenue requirement based upon known and measurable results for major components of the
2 Company's operations as of November 30, 2010.

3 3) Selection of a "true-up date" or "true-up period." A true-up audit
4 further updates a utility's revenue requirement determination to take into account information
5 that was not available during the initial audit of a utility's rate filing. True-up audits involve
6 the filing of additional testimony and, if necessary, additional hearings beyond the initial
7 testimony filings and hearings for a case. As of this date, no party to this rate proceeding has
8 recommended that a true-up audit be performed.

9 4) Determination of Rate of Return. A cost of capital analysis must be
10 performed to determine a fair rate of return on investment to be allowed on Empire's net
11 investment ("rate base") used in the provision of utility service. Staff witness Shana Atkinson
12 of the Financial Analysis Department has performed a cost of capital analysis for this case.

13 5) Determination of Rate Base. Rate base represents the utility's net
14 investment used in providing utility service. For its direct filing, the Staff has determined
15 Empire's rate base as of November 30, 2010, consistent with the end of the test year update
16 period established for this case.

17 6) Determination of Net Income Required. The net income required for
18 Empire is calculated by multiplying the Staff's recommended rate of return by the rate base
19 established as of November 30, 2010. The result represents net income required. Net income
20 required is then compared to net income available from existing rates to determine the
21 incremental change in the Company's rate revenues required to cover its operating costs and
22 provide a fair return on investment used in providing electric service.

1 7) Net Income from Existing Rates. Determining net income from existing
2 rates is the most time consuming process involved in determining the revenue requirement for
3 a regulated utility. The starting point for determining net income from existing rates is the
4 unadjusted operating revenues, expenses, depreciation and taxes for the test year which is the
5 twelve month period ending June 30, 2009, for this case. All of the utility's specific revenue
6 and expense categories are examined to determine whether the unadjusted test year results
7 require annualization or normalization adjustments in order to fairly represent the utility's
8 most current level of operating revenues and expenses. Numerous changes occur over time
9 that will impact a utility's annual level of operating revenues and expenses.

10 8) The final step in determining whether a utility's rates are insufficient to
11 cover its operating costs and a fair return on investment is the comparison of net operating
12 income required (Rate Base x Recommended Rate of Return) to net income available from
13 existing rates (Operating Revenue less Operating Costs, Depreciation and Income Taxes).
14 The result of this comparison represents the recommended increase and/or decrease in the
15 utility's net income. This change in net income is then grossed up for income tax to
16 determine the recommended increase and/or decrease in the utility's operating revenues
17 through a rate change.

18 Q. Please identify the four types of adjustments which are made to unadjusted test
19 year results in order to reflect a utility's current annual level of operating revenues
20 and expenses.

21 A. The four types of adjustments made to reflect a utility's current annual
22 operating revenues and expenses are:

1 1) Normalization adjustments. Utility rates are intended to reflect normal
2 ongoing operations. A normalization adjustment is required when the test year reflects the
3 impact of an abnormal event. One example in the Staff's case is the amount of overtime
4 expense included in Empire's payroll expense calculation. Overtime incurred by Empire's
5 employees is, at least, partly driven by unanticipated and abnormal events, such as the number
6 of and severity of winter storms and summer storms. For this reason, the overtime expense
7 booked by the Company for any 12-month test year may not reflect a "normal" level of
8 overtime costs. Accordingly, the Staff has proposed to use a five-year average of Empire's
9 actual overtime hours incurred on which to base its rate recommendation for overtime
10 expense in this case.

11 2) Annualization adjustments. Annualization adjustments are the most
12 common adjustment made to test year results to reflect the utility's most current annual level
13 of revenue and expenses. Annualization adjustments are required when changes have
14 occurred during the test year and/or update period, which are not fully reflected in the
15 unadjusted test year results. For example, if a 3% pay increase occurred on February 1, 2009,
16 the June 2009 test year will only reflect seven months of the impact of the payroll increase.
17 An annualization adjustment is required to capture the financial impact of the payroll increase
18 for the other five months of the year. If the payroll increase were effective August 1, 2009,
19 then the test year ending June 2009 would not reflect any of the annual cost of the
20 3% payroll increase.

21 Empire had payroll increases effective in October 2009 and in October 2010 for its
22 union employees. The Staff's payroll annualization, based upon union employee levels and
23 wage rates as of November 30, 2010, restates the June 2009 booked test year payroll expense

1 to reflect the annual cost for these and other payroll increases in the rate calculation for
2 the Company.

3 3) Disallowance adjustments. Disallowance adjustments are made to
4 eliminate costs incurred in the test year that are not considered appropriate for recovery from
5 ratepayers. An example in this case is certain executive incentive compensation costs. In the
6 Staff's view, these costs are incurred to primarily benefit shareholder interests, and it is not
7 appropriate policy to pass these costs onto customers in rates. Therefore, these costs should
8 not be included in cost of service for recovery from ratepayers and the Staff has proposed to
9 disallow them from recovery in rates.

10 4) Proforma adjustments. Proforma adjustments are made to reflect a
11 change in costs that results entirely from increasing or decreasing the utility's annual revenue
12 as a result of a rate increase or rate reduction. The most common example of a proforma
13 adjustment is the grossing up of the net income deficiency for income taxes.

14 Q. Please describe the Staff's direct revenue requirement recommendation in
15 this proceeding.

16 A. The results of the Staff's audit of Empire's rate case request can be found in
17 the Staff's filed Accounting Schedules, and is summarized on Accounting Schedule 1,
18 Revenue Requirement. This Accounting Schedule shows the Staff's recommended
19 revenue requirement for Empire in this proceeding ranges from approximately <\$3,242,474>
20 to \$4,386,887 based upon a recommended rate of return range of 7.47% to 7.96%.
21 The Staff's recommended revenue requirement at the midpoint of the rate of return range
22 (7.71%) is \$579,943.

1 Q. What rate increase amount did the Company request from the Commission in
2 this case?

3 A. Empire requested that its annual revenues be increased by approximately
4 \$36,500,000.

5 Q. What return on equity range is the Staff recommending for Empire
6 in this case?

7 A. The Staff is recommending a return on equity range of 8.60% to 9.60%, with a
8 midpoint return on equity of 9.10%, as calculated by Staff witness Atkinson. The
9 Staff's recommended capital structure for Empire is 49.34% common equity and 50.66%
10 long-term debt, based upon the Company's actual capital structure as of November 30, 2010.
11 When Empire's cost of debt and above-referenced cost of equity is incorporated into this
12 capital structure, the Company's resulting cost of capital to apply to rate base is measured in a
13 range of 7.46% to 7.95%, with 7.71% the midpoint value. The Staff's recommended
14 weighted cost of capital is explained in more detail in Section V of the Report.

15 Q. What items are included in the Staff's recommended rate base in this case?

16 A. All rate base items were determined as of the update period ending date of
17 November 30, 2010, either through a balance on Empire's books as of that date or a 13-month
18 average balance ending on November 30, 2010. The only exceptions to this were Empire's
19 investment in the Iatan 1 environmental additions, Iatan 2 generating unit, Iatan common
20 plant and the Plum Point generating unit which were included in the Staff's rate base as of
21 October 31, 2010.

22 Items in the Staff's rate base include:

- 23
- Plant in Service

- 1 • Accumulated Depreciation Reserve
- 2 • Accumulated Amortization Reserve
- 3 • Materials and Supplies
- 4 • Prepayments
- 5 • Fuel Inventory
- 6 • Customer Deposits
- 7 • Customer Advances for Construction
- 8 • FAS 87/Pensions Tracking Regulatory Asset
- 9 • FAS 106/OPEBs Tracking Regulatory Asset
- 10 • Vegetation/Infrastructure Trackers
- 11 • Regulatory Asset – Carrying Costs
- 12 • Regulatory Asset – DSM Expenses
- 13 • Deferred Income Taxes - Accumulated
- 14 • Regulatory Plan Amortizations - Accumulated
- 15 • Cash Working Capital
- 16 • SWPA Capacity Reimbursement Payment

17 Q. What are the significant income statement adjustments the Staff made in
18 determining Empire’s revenue requirement for this case?

19 A. A summary of the Staff’s significant income statement adjustments follows:

20 **Operating Revenues**

- 21 • Retail revenues adjusted for customer growth, weather and the impact of the
22 rate increases granted to Empire in August 2008 and September 2010 in File
23 Nos. ER-2008-0093 and ER-2010-0130, respectively.

- 1 • Off-system sales revenues (and related expenses) were eliminated from this
2 case, as the Staff recommends that these sales continue to be handled entirely
3 within Empire’s Fuel Adjustment Clause mechanism.

4 **Depreciation and Amortization Expense**

- 5 • Depreciation expense annualized based upon existing rates and the plant in
6 service balances reflected in the Staff’s rate base.

7 **Payroll and Employee Benefit Costs**

- 8 • Payroll expense annualized based upon employee levels and wages as of
9 November 30, 2010, but also incorporating a wage increase granted to
10 Empire’s non-union employees in December, 2010.
11 • Payroll taxes and payroll benefits annualized as of November 30, 2010.

12 **Other Non-Labor Expenses**

- 13 • Fuel and purchased power expenses annualized and normalized as of
14 November 30, 2010.
15 • Bad debt expense calculated based upon the Staff’s annualized level of
16 rate revenue.
17 • Empire’s incurred rate case expense through November 30, 2010.

18 Q. What reliance did you place on the work or conclusions of other
19 Staff members?

20 A. An expert determining the revenue requirement for a regulated utility must rely
21 on the work from others responsible for developing specific inputs into the cost of service
22 calculation. I and the other assigned Staff auditors relied on the work from numerous other
23 Staff members in calculating a revenue requirement for Empire in this case. Weather

1 normalized sales, recommended depreciation rates, and recommended rate of return are some
2 examples of data supplied to the Audit Department as inputs into the Staff's cost of service
3 calculation. In my opinion, the effect of these inputs on Empire's revenue requirement
4 appears to be reasonable based upon my prior experience in other cases. The qualifications for
5 all Staff members not filing direct testimony who provided input to the sections to the
6 Staff's Cost of Service Report are attached as Appendix 1 to the Report. Further, the name of
7 each non-testifying Staff member is identified at the conclusion of each section authored.
8 These individuals may be providing rebuttal and/or surrebuttal testimony and schedules in
9 subsequent phases of this case. I should note that I have provided assistance to many of these
10 individuals in the course of the instant Staff rate case audit of Empire.

11 Q. What are the differences which contribute to the difference in magnitude of
12 Empire's rate increase request and Staff's rate increase recommendation in this proceeding?

13 A. Some of the major differences are discussed in Section IV, Major Issues, in
14 the Report.

15 Q. When will the Staff be filing its customer class cost of service/rate design
16 testimony and report in this proceeding?

17 A. The Staff's direct customer class cost of service/rate design recommendations
18 will be filed on March 16, 2011.

19 Q. Does this conclude your direct testimony in this proceeding?

20 A. Yes, it does.


BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of The Empire District Electric)
Company of Joplin, Missouri for Authority to) File No. ER-2011-0004
File Tariffs Increasing Rates for Electric)
Service Provided to Customers in the Missouri)
Service Area of the Company)

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 Direct Testimony in question and answer form, consisting of 13 pages to be presented in the above case; that the answers in the foregoing Direct 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.

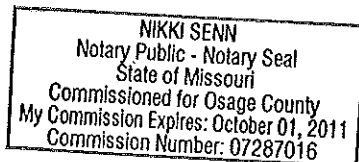


Mark L. Oligschlaeger

Subscribed and sworn to before me this 23rd day of February, 2011.



Notary Public



Mark L. Oligschlaeger

Education, Background and Case Participation

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 examination and, since February 1989, have been licensed in the state of Missouri as a CPA. The Uniform CPA examination consisted of four parts: Accounting Practice, Accounting Theory, Auditing and Business Law. I received a passing score in all four of these components the first time that I took the test.

I have been employed by this Commission as a Regulatory Auditor for over 28 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 continuous training at in-house and outside seminars on technical ratemaking matters since I began my employment at the Commission.

**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	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
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

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
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
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; 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
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

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
Missouri Gas Utility	GR-2008-0060	Report on Cost of Service; Overview of Staff's Filing
The Empire District Electric Company	ER-2008-0093	Case Overview; Regulatory Plan Amortizations; Asbury SCR; Commission Rules Tracker; Fuel Adjustment Clause; ROE and Risk; Depreciation; True-up; Gas Contract Unwinding
Missouri Gas 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	Report on Cost of Service; Overview of the Staff's Filing; Regulatory Plan Amortizations

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