

Exhibit No.:
Issues.: *Asbury Regulatory Asset;*
Affiliate Transaction Variance
Witness: *Mark L. Oligschlaeger*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Rebuttal Testimony*
Case No. EO-2018-0092
Date Testimony Prepared: *February 7, 2018*

MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF DIVISION

AUDITING DEPARTMENT

REBUTTAL TESTIMONY

OF

MARK L. OLIGSCHLAEGER

EMPIRE DISTRICT, A LIBERTY UTILITIES COMPANY

CASE NO. EO-2018-0092

Jefferson City, Missouri
February 2018

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MARK L. OLIGSCHLAEGER
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1 **REBUTTAL TESTIMONY**

2 **OF**

3 **MARK L. OLIGSCHLAEGER**

4 **EMPIRE DISTRICT, A LIBERTY UTILITIES COMPANY**

5 **CASE NO. EO-2018-0092**

6
7 Q. Please state your name and business address.

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

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

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

14 Q. What is your current position with the Commission?

15 A. In April 2011, I assumed the position of Manager of the Auditing Department,
16 Commission Staff Division, of the Commission.

17 Q. Are you a Certified Public Accountant (“CPA”)?

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

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

22 A. Yes, numerous times. A listing of the cases in which I have previously filed
23 testimony before this Commission, and the issues I have addressed in testimony in cases from

1 1990 to current, is attached as Schedule MLO-r1 to this rebuttal testimony.

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

4 A. I have been employed by this Commission as a Regulatory Auditor for
5 approximately 36 years and have submitted testimony on ratemaking matters numerous times
6 before the Commission. I have also been responsible for the supervision of other Commission
7 employees in rate cases and other regulatory proceedings many times. I have received
8 continuous training at in-house and outside seminars on technical ratemaking matters since
9 I began my employment at the Commission.

10 **EXECUTIVE SUMMARY**

11 Q. Please summarize your rebuttal testimony in this proceeding.

12 A. In this testimony, I will provide Staff's position regarding The Empire District
13 Electric Company's ("Empire") request to receive regulatory asset accounting treatment for
14 the unrecovered costs of the Asbury coal generating station ("Asbury") at the time of its
15 proposed retirement. This request is sponsored by Empire witness Robert W. Sager.

16 I will also provide Staff's position regarding Empire's request for approval of the
17 proposed affiliate contract arrangement between Empire and Liberty Utilities Service Corp.,
18 which will have three agreements with the Wind Project Cos.¹ This request is sponsored by
19 Empire witness Blake A. Mertens.

20 **ASBURY REGULATORY ASSET REQUEST**

21 Q. As a preliminary matter, what is Staff's position regarding a potential
22 retirement of Asbury in the near term?

¹ There is an Empire Electric, Empire Gas, and Midstates Cost Allocation Manual ("CAM") case, AO-2017-0360, contemporaneous with this proceeding, Empire's Customer Savings Plan ("CSP") case.

1 A. As discussed in the rebuttal testimony of Staff witness Rogers, Staff's position
2 is that an early retirement of Asbury has not yet been demonstrated by Empire to be in the
3 best interest of Empire and its customers. The following discussion is based upon the
4 assumption that Empire actually chooses to retire Asbury as it proposes in this application.

5 Q. Is Empire requesting any special accounting treatment for Asbury in this
6 application?

7 A. Yes. At the time of Asbury's retirement in the near future, Empire is seeking
8 authority from the Commission to book the unrecovered portion of Asbury plant costs as a
9 "regulatory asset."

10 Q. What is a "regulatory asset?"

11 A. In most contexts, a regulatory asset is a cost normally charged to expense by a
12 utility that is instead capitalized on the balance sheet, thus enhancing the opportunity of the
13 utility to recover the cost in a subsequent general rate proceeding. In most instances, Missouri
14 utilities will seek Commission approval before a regulatory asset is recorded.

15 Q. What is Empire's rationale for this request?

16 A. In the direct testimony of Empire witnesses in this proceeding,² it is stated that
17 such action is necessary to preserve Empire's ability to recover from customers a return of
18 and a return on Asbury costs even after the plant is retired.

19 Q. What is a "return of" plant investment?

20 A. This term refers to the ratemaking practice of allowing a utility to recover its
21 capital investment in plant from customers over time through inclusion of depreciation
22 expense in rates.

² Refer to the direct testimony of Empire witness David R. Swain, page 15, lines 7 – 11; and the direct testimony of Empire witness Christopher D. Krygier, page 8, lines 9 – 20.

1 Q. What is a “return on” plant investment?

2 A. This term refers to the ratemaking practice of allowing a utility to earn a return
3 in rate base for the portion of its plant investment that has not yet been reimbursed by
4 customers through depreciation charges included in rates.

5 Q. What constitutes the normal regulatory accounting for plant retirements if
6 special accounting treatment is not sought?

7 A. Once a plant asset is retired, a journal entry is made to credit the plant in
8 service account in the amount of the retired asset’s original cost. Since this is the same
9 amount that was previously reflected as a debit in the plant account, booking this credit serves
10 to “zero” out the balance of the retired asset in the plant in service account. In effect, the
11 retired asset will no longer be included in utility rate base as a plant asset.

12 Offsetting the credit to the plant account, the utility will also book a debit to the
13 utility’s accumulated depreciation reserve account in the same amount of the retired asset’s
14 original cost. However, the debit amount booked to the depreciation reserve at the time of
15 asset retirement may not, and almost always will not, be exactly equal to the amount of
16 depreciation expense previously booked as a credit to the reserve for the asset in question.
17 This is because many times plant assets are retired earlier than or later than the estimated
18 useful life of the assets assumed in the establishment of depreciation rates.

19 Q. Will any under-recovery or over-recovery of an asset that exists at the time of
20 its retirement continue to be reflected in utility rate base under normal retirement accounting?

21 A. Yes. If a utility retires a plant asset “early,” i.e., before it has been fully
22 depreciated, the amount of the debit to the depreciation reserve at the time of retirement will
23 be greater than the previous credits to the same account to record depreciation expense

1 recovered from customers over the asset's life. This has the effect of reducing the balance in
2 the accumulated depreciation reserve account and, since the depreciation reserve account
3 serves as a reduction to utility rate base, preserving any unrecovered portion of a retired plant
4 asset in rate base. In this manner, the utility can continue to earn a return on the amount of
5 the unrecovered investment even after the plant asset is retired.

6 The opposite impact occurs when a utility retires an asset that had outlived its
7 estimated useful life set for depreciation purposes. In this instance, the debit to the
8 depreciation reserve account at the time of retirement will not be as great as the accumulated
9 depreciation charges for the asset previously reflected in the account. This has the effect of
10 leaving a credit amount in the depreciation reserve after the asset retirement, and thus
11 preserving in rate base the reduction to rate base associated with the retired plant asset's over-
12 recovered amount.

13 Q. Does Empire agree with your characterization of normal retirement accounting
14 for plant assets?

15 A. Yes. Mr. Sager's Direct Testimony Attachment RWS-1 shows Empire's
16 proposed accounting entries for the retirement of Asbury. The first two journal entries shown
17 on Attachment RWS-1 ("Beginning Balances" and "Asset Retirement") depict the asset
18 retirement accounting approach I have described above.

19 Q. If Asbury is retired in 2019 as proposed by Empire, will the cost of that
20 generating plant be fully recovered from customers at that point?

21 A. No. The amounts shown on Sager Attachment RWS-1 clearly show a large
22 unrecovered balance will exist for Asbury at the time of its retirement in 2019 if Empire
23 carries out the plans proposed in this application.

1 Q. Under normal plant retirement accounting, would Empire no longer be in a
2 position to receive any further direct rate recognition of Asbury following its retirement?

3 A. Empire would no longer receive direct rate recovery of the Asbury investment,
4 as the Asbury plant asset itself will be removed from rate base at the time of retirement.
5 However, as discussed above, the entries made to the depreciation reserve account at the time
6 of any asset retirement will effectively leave any unrecovered plant balance associated with
7 the retired asset in utility rate base, on which it can continue to earn a return. Accordingly,
8 normal plant retirement accounting will still allow Empire an indirect means of continued rate
9 recognition in rate base of any unrecovered investment in the Asbury plant even after a
10 retirement.

11 Q. Will normal asset retirement accounting allow for Empire to directly recover in
12 rates a return of its unrecovered Asbury investment?

13 A. No. However, my understanding is that through continuing use of regulatory
14 depreciation accounting by a utility, it is expected that the portion of the depreciation reserve
15 associated with unrecovered plant assets will gradually be reduced over time by the normal
16 calculation of depreciation expense for the utility's remaining assets in service. Such indirect
17 recovery of a utility's unrecovered plant investment due to retirement would be expected to
18 take place over the remaining life of the utility's assets that remain in service, and thus the
19 utility may not receive the benefit of full rate recovery of a return of that investment amount
20 for many years.

21 Q. At page 5, lines 4 – 6 of his direct testimony, Empire witness Sager discusses
22 the possibility of an “impairment loss” being charged against Empire if it does not receive

1 authorization to create an Asbury regulatory asset at the time of retirement. Is this a concern
2 to Staff?

3 A. Not at this time. Staff is uncertain exactly how and why an impairment charge
4 would be made in the specific context of this application. “Impairment losses” are normally
5 applied to plant assets that have lost some economic value but are still in service. However,
6 in this application Empire has made clear its intent to retire Asbury in the near future. Retired
7 generating stations by definition have no overall economic value, and normal retirement
8 accounting for a plant asset would logically seem to make recognition of any “impairment
9 loss” superfluous.

10 Q. What is Staff’s position regarding Empire’s request for approval of a
11 regulatory asset for Asbury upon its retirement?

12 A. Staff is not opposed to Empire’s request for creation of an Asbury regulatory
13 asset in the event that asset is retired within the timeframe assumed in this application (i.e.,
14 2019). However, this position is contingent on several conditions proposed by Staff, which
15 will be discussed later in this testimony.

16 Q. What would be some benefits of Empire’s regulatory asset accounting
17 proposal?

18 A. As is discussed in the rebuttal testimony of other Staff witnesses, Staff has
19 serious reservations regarding Empire’s overall plan of action advocated in this proceeding
20 regarding its future generating resources. Notwithstanding these reservations, creation of a
21 regulatory asset upon Asbury’s retirement would allow the Commission more flexibility to
22 review various options for direct or indirect ratemaking treatment of the remaining investment
23 in Asbury that may be offered by Empire, Staff, or other parties in Empire’s next general rate

1 proceeding following the retirement. Also, approval of Empire's requested regulatory asset
2 accounting for Asbury's unrecovered investment would better ensure that Empire's ratepayers
3 continue to receive appropriate credit for any recovery in rates of a return of and on Asbury
4 provided to Empire after the asset is retired but prior to Empire's next Missouri general rate
5 proceeding.

6 Q. In the event that the Commission approves Empire's request to authorize a
7 regulatory asset for Asbury unrecovered costs, what conditions should be attached to such
8 approval?

9 A. Staff suggests the Commission order two conditions to apply to any approval
10 of Empire's regulatory asset accounting request in this case.

11 First, at the time Empire plans to retire Asbury and record a regulatory asset for its
12 unrecovered investment, it is almost certain that Empire's customer rates will still reflect
13 recovery of and on Asbury investment, and will continue to include that recovery until the
14 point in which rates will go into effect from the next general rate proceeding following the
15 retirement. For that reason, Empire should be ordered to reduce its regulatory asset each
16 month by the full amount of its continued rate recovery of the return of and on Asbury plant
17 investment up to the point new customer rates are ordered for Empire.

18 Second, Staff recommends that the Commission include language that all ratemaking
19 findings regarding amounts booked to the Asbury regulatory asset are reserved to future
20 general rate proceedings. This condition is standard in accounting authority order cases in
21 which the Commission approves utility booking of regulatory assets.

1 Q. Should the second condition you list above be interpreted as recommending
2 that the Commission should not make any rate determinations relating to the Asbury
3 regulatory asset in this proceeding?

4 A. Yes. Staff is recommending that the Commission only provide approval of
5 Asbury accounting treatment after its retirement in this case, and not commit to any specific
6 ratemaking treatment of any unrecovered investment at this time.

7 **VARIANCE FOR AFFILIATE TRANSACTIONS**

8 Q. What are the three agreements that Mr. Mertens states at pages 19-20 of his
9 Direct Testimony Liberty Utilities Service Corp. will have with Empire to provide services to
10 the Wind Project Cos.?

11 A. Mr. Mertens testifies that Liberty Utilities Service Corp. will have (1) an Asset
12 Management Agreement, (2) a Balance of Plant Operations and Maintenance Agreement, and
13 (3) an Energy Services Agreement with Empire. (After Liberty Utilities Co. acquired Empire
14 (File No. EM-2016-0213), Empire's employees were transferred to Liberty Utilities Service
15 Corp.).

16 Q. What is Empire requesting in this proceeding?

17 A. Empire is seeking a variance. Empire's Application at page 10, Paragraph 19
18 states:

19 . . . The goods and services addressed by the above affiliate contracts
20 will be priced to the Wind Project Co. in the same manner that they are
21 currently priced to Empire by Liberty Utilities Service Corp.
22 Commission Rule 4 CSR 240-20.015(10) provides that variances from
23 the standards in the affiliate transaction rule may be granted by the
24 Commission. To the extent the above described affiliated transactions
25 may otherwise violate those standards, Empire is requesting a variance
26 as these transactions are a necessary part of the Customer Savings Plan.

1 Empire appears to be seeking a variance under 4 CSR 240-
2 20.015(10)(A)(1), rather than 4 CSR 240-20.015(10)(A)(2). 4 CSR
3 240-20.015(10)(A)(1) applies if the affiliate transaction has not yet
4 occurred and a variance is being sought beforehand. 4 CSR 240-
5 20.015(10)(A)(2) applies if the affiliate transaction has already
6 occurred and a variance is being sought thereafter. In its text, 4 CSR
7 240-20.015(10)(A)(1) refers to 4 CSR 240-2.060(11), but the reference
8 should be to 4 CSR 240-2.060(4), as there is no 4 CSR 240-2.060(11).
9 4 CSR 240-2.060(4) requires a showing of good cause for the granting
10 of the variance.

11 Q. What is the Staff's recommendation?

12 A. If the Commission grants Empire's Application, including the granting of a
13 variance upon a proper showing of good cause, the Staff would recommend that the
14 Commission limit the variance to the three affiliate agreements for which the variance has
15 been requested. As I noted earlier, there is presently an open case, No. AO-2017-0360,
16 respecting the Cost Allocation Manuals of The Empire District Electric Company, The
17 Empire District Gas Company, and Liberty Utilities (Midstates Natural Gas) Corp.

18 Q. Does this conclude your rebuttal testimony?

19 A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI


In the Matter of the Application of The Empire)
District Electric Company for Approval of Its) Case No. EO-2018-0092
Customer Savings Plan)

AFFIDAVIT OF MARK L. OLIGSCHLAEGER

STATE OF MISSOURI)
) ss
COUNTY OF COLE)


COMES NOW, Mark L. Oligschlaeger and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing Rebuttal Testimony; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.



Mark L. Oligschlaeger

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 7th day of February, 2018.



Notary Public

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: June 28, 2019
Commission Number: 15207377

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
Missouri-American Water Company	WR-2017-0285	Direct: Future Test Year Rebuttal: Future Test Year New Tax Legislation
Spire Missouri, Inc., d/b/a Spire (Laclede Gas Company / Missouri Gas Energy)	GR-2017-0215 and GR-2017-0216	Rebuttal: Tracker Proposals; Other Policy Proposals; Software Costs
Missouri-American Water Company	WU-2017-0351	Rebuttal: Property Tax AAO Surrebuttal: Property Tax AAO
Missouri Gas Energy and Laclede Gas Company	GO-2016-0332 and GO-2016-0333	Rebuttal: ISRS Updates; Capitalized Incentive Compensation; Hydrostatic Testing
Kansas City Power & Light Company	ER-2016-0285	Rebuttal: Tracker Proposals; Use of Projected Expenses; Expense Trackers in Rate Base
Laclede Gas Company and Missouri Gas Energy	GO-2016-0196 and GO-2016-0197	Rebuttal: ISRS True-ups
Union Electric Company d/b/a Ameren Missouri	ER-2016-0179	Rebuttal: Transmission Tracker; Noranda Deferral; Regulatory Reform
KCP&L Greater Missouri Operations Company	ER-2016-0156	Rebuttal: Tracker Proposals; Use of Projected Expenses; Tracker Balances in Rate Base; Deferral Policy
Missouri-American Water Company	WR-2015-0301	Rebuttal: Environmental Coast Adjustment Mechanism; Energy Efficiency and Water Loss Reduction Deferral Mechanism Tracker
Laclede Gas Company	GO-2015-0178	Direct: ISRS True-ups
Kansas City Power & Light Company	EU-2015-0094	Direct: Accounting Order – Department of Energy Nuclear Waste Fund Fees
Union Electric Company d/b/a Ameren Missouri (2018)	EO-2015-0055	Rebuttal: MEEIA Accounting Conditions
Union Electric Company d/b/a Ameren Missouri (2015)	EO-2015-0055	Rebuttal: Demand-Side Investment Mechanism
Kansas City Power & Light Company	ER-2014-0370	Rebuttal: Trackers Surrebuttal: Trackers; Rate Case Expense

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
Kansas City Power & Light Company	EO-2014-0255	Rebuttal: Continuation of Construction Accounting
Union Electric Company d/b/a Ameren Missouri	EC-2014-0223	Rebuttal: Complaint Case – Rate Levels
Kansas City Power & Light Company	EO-2014-0095	Rebuttal: DSIM
Union Electric Company d/b/a Ameren Missouri	ET-2014-0085	Surrebuttal: RES Retail Rate Impact
Kansas City Power & Light Company & KCP&L Greater Missouri Operations Co.	EU-2014-0077	Rebuttal: Accounting Authority Order
Kansas City Power & Light Company	ET-2014-0071	Rebuttal: RES Retail Rate Impact Surrebuttal: RES Retail Rate Impact
KCP&L Greater Missouri Operations Company	ET-2014-0059	Rebuttal: RES Retail Rate Impact Surrebuttal: RES Retail Rate Impact
Missouri Gas Energy, A Division of Laclede Gas Company	GR-2014-0007	Surrebuttal: Pension Amortizations
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	ER-2012-0175	Surrebuttal: Transmission Tracker Conditions
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
Union Electric Company d/b/a Ameren Missouri	ER-2012-0166	Responsive: Transmission Tracker
Union Electric Company d/b/a Ameren Missouri	EO-2012-0142	Rebuttal: DSIM
Union Electric Company d/b/a Ameren Missouri	EU-2012-0027	Rebuttal: Accounting Authority Order Cross-Surrebuttal: Accounting Authority Order
KCP&L Greater Missouri Operations Company	EO-2012-0009	Rebuttal: DSIM

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
Missouri Gas Energy, A Division of Southern Union	GU-2011-0392	Rebuttal: Lost Revenues Cross-Surrebuttal: Lost Revenues
Missouri-American Water Company	WR-2011-0337	Surrebuttal: Pension Tracker
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, SO2 Allowances, Fuel/Purchased Power and True-up
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
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
KCP&L Greater Missouri Operations Company	EO-2008-0216	Rebuttal: Accounting Authority Order Request
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 Utility	GR-2008-0060	Report on Cost of Service; Overview of Staff's Filing
Laclede Gas Company	GR-2007-0208	Case Overview; Depreciation Expense/Depreciation Reserve; Affiliated Transactions; Regulatory Compact
Missouri Gas Energy	GR-2006-0422	Unrecovered Cost of Service Adjustment; Policy
Empire District Electric	ER-2006-0315	Fuel/Purchased Power; Regulatory Plan Amortizations; Return on Equity; True-Up
Missouri Gas Energy	GR-2004-0209	Revenue Requirement Differences; Corporate Cost Allocation Study; Policy; Load Attrition; Capital Structure
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

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
Laclede Gas Company	GA-2002-429	Accounting Authority Order Request
Union Electric Company	EC-2002-1	Merger Savings; Criticisms of Staff's Case; Injuries and Damages; Uncollectibles
Missouri Public Service	ER-2001-672	Purchased Power Agreement; Merger Savings/Acquisition Adjustment
Gateway Pipeline Company	GM-2001-585	Financial Statements
Ozark Telephone Company	TC-2001-402	Interim Rate Refund
The Empire District Electric Company	ER-2001-299	Prudence/State Line Construction/Capital Costs
Missouri Gas Energy	GR-2001-292	SLRP Deferrals; Y2K Deferrals; Deferred Taxes; SLRP and Y2K CSE/GSIP
KLM Telephone Company	TT-2001-120	Policy
Holway Telephone Company	TT-2001-119	Policy
Peace Valley Telephone	TT-2001-118	Policy
Ozark Telephone Company	TT-2001-117	Policy
IAMO Telephone Company	TT-2001-116	Policy
Green Hills Telephone	TT-2001-115	Policy
UtiliCorp United & The Empire District Electric Company	EM-2000-369	Overall Recommendations
UtiliCorp United & St. Joseph Light & Power	EM-2000-292	Staff Overall Recommendations
Missouri-American Water	WM-2000-222	Conditions
Laclede Gas Company	GR-99-315 (remand)	Depreciation and Cost of Removal
United Water Missouri	WA-98-187	FAS 106 Deferrals
Western Resources & Kansas City Power & Light	EM-97-515	Regulatory Plan; Ratemaking Recommendations; Stranded Costs

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
Missouri Public Service	ER-97-394	Stranded/Transition Costs; Regulatory Asset Amortization; Performance Based Regulation
The Empire District Electric Company	ER-97-82	Policy
Missouri Gas Energy	GR-96-285	Riders; Savings Sharing
St. Louis County Water	WR-96-263	Future Plant
Union Electric Company	EM-96-149	Merger Savings; Transmission Policy
St. Louis County Water	WR-95-145	Policy
Western Resources & Southern Union Company	GM-94-40	Regulatory Asset Transfer
Generic Electric	EO-93-218	Preapproval
Generic Telephone	TO-92-306	Revenue Neutrality; Accounting Classification
Missouri Public Service	EO-91-358 and EO-91-360	Accounting Authority Order
Missouri-American Water Company	WR-91-211	True-up; Known and Measurable
Western Resources	GR-90-40 and GR-91-149	Take-Or-Pay Costs

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

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