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*
Case No.:	*GR-2009-0355*
Date Testimony Prepared:	*August 21, 2009*

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

DIRECT TESTIMONY

OF

MARK L. OLIGSCHLAEGER

MISSOURI GAS ENERGY

A Division of Southern Union Company

CASE NO. GR-2009-0355

Jefferson City, Missouri
August 21, 2009

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DIRECT TESTIMONY

OF

MARK L. OLIGSCHLAEGER

MISSOURI GAS ENERGY

CASE NO. GR-2009-0355

DIRECT TESTIMONY

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MISSOURI GAS ENERGY

CASE NO. GR-2009-0355

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.

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

A. Yes, I am. 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.

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 27 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.

Q. Have you participated in the Commission Staff's (Staff) audit of Missouri Gas Energy (MGE or Company) concerning its request for a rate increase in this proceeding?

A. Yes, I have, with the assistance of other members of the Staff. I was designated as the Staff Case Coordinator for the Utility Services Division in this proceeding.

EXECUTIVE SUMMARY

Q. Please summarize your direct testimony in this proceeding.

A. I am sponsoring the Staff's Cost of Service Report (Report) in this proceeding that is being filed concurrently with this testimony. As was done in several other recent filings by the Staff, a "report" format is being used to convey the Staff's direct case findings, conclusions and recommendations to the Commission. The "report" approach to the case filing is an effort to make the Staff's filings more coherent and manageable. The Staff believes that, under this approach and without sacrificing the quality of the evidence presented, fewer witnesses will be required to file direct testimony and the Staff's case will be presented more clearly.

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

<u>REPORT ON COST OF SERVICE</u>

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

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

I. Executive Summary

II. Background of Rate Case

III. True-up Recommendation

IV. Major Issues

V. Rate of Return

VI. Rate Base

VII. Corporate Allocations

VIII. Income Statement

The Rate Base and Income Statement sections have numerous subsections which explain each specific adjustment made by the Staff to the December 2008 test year. The Staff member responsible for writing each subsection of the Report is identified in the write-up for that section. Signed affidavits are attached for each Staff person who contributed to the Report.

OVERVIEW OF STAFF'S RECOMMENDED REVENUE REQUIREMENT

Q. In its audit of MGE for this proceeding, Case No. GR-2009-0355, has the Staff examined all of cost of service components comprising the revenue requirement for MGE's operations in Missouri?

A. Yes.

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

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

Revenue Requirement = Cost of Providing Utility Service

or

$RR = O + (V - D)R$; 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

The "revenue requirement" addressed by this formula is the utility's total revenue requirement. In the context of Commission rate cases, the term "revenue requirement" is generally used to refer to the increase or decrease in revenue a utility needs in able to provide safe and reliable service as measured using the utility's existing rates and cost of service.

Q. Are there objectives that must be met during the course of an audit of a regulated utility in determining the revenue requirement components identified in your last answer?

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

1) Selection of a test year. The test year income statement represents the starting point for determining a utility's existing annual revenues, operating costs and net operating income. Net operating income represents the return on investment based upon existing rates. The test year selected for this case, Case No. GR-2009-0355, is the twelve months ending December 31, 2008. "Annualization" and "normalization" adjustments are made to the test year results when the unadjusted results do not fairly represent the utility's most current annual level of revenues and operating costs. Examples of annualization and normalization adjustments are explained more fully later in this direct testimony.

2) Selection of a "test year update period." A proper determination of revenue requirement is dependent upon matching the components, rate base, return on investment, revenues and operating costs at the same point in time. This ratemaking principle is commonly referred to as the "matching" principle. It is a standard practice in a ratemaking case in Missouri to utilize a period beyond the established test year to update test year financial results to include the most current information that can be used to set rates going forward. The update period for this particular case is the four months ending April 30, 2009. The Staff's direct case filing represents a determination of MGE's revenue requirement based upon known and measurable results for major components of the Company's operations as of April 30, 2009.

3) Selection of a "true-up date" or "true-up period." A true-up date is used when a significant change in a utility's cost of service occurs after the update period. The type of cost included is one the parties and/or Commission have decided should be considered in calculating cost of service in the current case. In this proceeding, the Staff recommends the Commission order a true-up audit for the period ending September 30, 2009. The Staff's proposed true-up audit is further discussed in the Report.

4) Determination of Rate of Return. A cost of capital analysis is performed to determine a fair rate of return on investment for MGE's net investment (rate base) used to provide of utility service. Staff witness David Murray, of the Financial Analysis Department, has performed a cost of capital analysis for this case.

5) Determination of Rate Base. Rate base is the utility's net investment used to provide utility service. For its Direct filing, the Staff has determined MGE's rate base as of April 30, 2009, consistent with the end of the test year update period.

6) Determination of Net Income Required. Staff calculates net income for MGE by multiplying the Staff's recommended rate of return by the rate base established as of April 30, 2009. The result represents net income required. Net income required is then compared to the amount of net income available from existing rates to determine the change in the Company's rates necessary to cover its operating costs and provide a fair return on investment used in providing gas service. Net income from existing rates is discussed in the next paragraph.

7) Net Income from Existing Rates. Determining net income from existing rates is the most time consuming process involved in determining the revenue requirement for a regulated utility. The starting point for determining net income from

existing rates is the unadjusted operating revenues, expenses, depreciation and taxes for the test year which is the twelve month period ending December 31, 2008, for this case. All of the utility's specific revenue and expense categories are examined to determine whether the unadjusted test year results require annualization or normalization adjustments in order to fairly represent the utility's most current level of operating revenues and expenses. Numerous changes occur during the course of any year that will impact a utility's annual level of operating revenues and expenses, and which in turn require adjustments to test year data in order to properly set prospective rates for the utility.

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

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

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

1) Normalization adjustments. Utility rates are intended to reflect normal ongoing operations. A normalization adjustment is required when the test year reflects the

affect of an abnormal event. One example in the revenue area is the Staff's weather normalization adjustment made in all gas rate cases. Actual weather conditions in the test year are compared to 30-year normal temperature values. The weather normalization adjustment restates the test year sales volumes and revenue levels to reflect what those levels would have been under normal weather conditions.

2) Annualization adjustments. Annualization adjustments are the most common adjustment made to test year results to reflect the utility's most current annual level of revenue and expenses. Annualization adjustments are required when changes have occurred during the test year and/or update period, which are not fully reflected in the unadjusted test year results. For example, if a 3% pay increase for MGE employees occurred on August 1, 2008, the December 2008 test year will only reflect five months of the impact of the payroll increase. An annualization adjustment is required to capture the financial impact of the payroll increase for the other seven months of the year. If the payroll increase were effective March 1, 2009, then the test year ending December 2008 would not reflect any of the annual cost of the 3% payroll increase.

MGE, in fact, had payroll increases effective May 1, 2008 and May 1, 2009 for its union employees. The Staff's payroll annualization, based upon employee levels and wage rates as of April 30 (May 1), 2009, restates the calendar year 2008 booked test year payroll expense to reflect the annual cost for these payroll increases in the rate calculation for the Company.

3) Disallowance adjustments. Disallowance adjustments are made to eliminate costs in the test year results that are not considered appropriate for recovery from ratepayers. An example in this case is certain Southern Union Company executive incentive

compensation costs. In the Staff's view, these costs are incurred to primarily benefit shareholder interests, and it is not appropriate policy to pass these costs onto customers in rates. Therefore, these costs should not be included in cost of service for recovery from ratepayers and the Staff has proposed to disallow them from recovery in rates.

4) Proforma adjustments. Proforma adjustments are made to reflect a cost increase that results entirely from increasing or decreasing the utility's annual revenue as a result of a rate increase or rate reduction. The most common example of a proforma adjustment is the grossing up of net income deficiency for income taxes. The example below illustrates this proforma adjustment:

Net Income Required based upon Staff's Rate Base and Rate of Return	$ 1,000,000
Net Income Available based upon Existing Rates	$ 600,000
Additional Net Income Required	$ 400,000
Tax Gross Up Factor based upon a 38.39% Effective Tax Rate	x 1.6231
Recommended Revenue Requirement Increase	$ 649,240

In this example, the utility must increase its rates $649,240 in order to generate an additional $400,000 in after-tax net income required to provide the return on investment considered reasonable by the Staff. The example reflects $249,240 in additional revenue to pay the current income tax which applies to any increase in MGE's operating revenue. Another example using the same assumptions will clarify the need for this proforma adjustment for additional income tax:

Additional Revenue Collected in Rates from Rate Increase	$ 649,240
Less Income Tax Due the IRS Based Upon a 38.39% Tax Rate	$ (249,240)
Additional Net Income for Return on Investment	$ 400,000

The above examples represent the normal proforma factoring up for income taxes associated with a Commission approved rate increase.

Q. Please describe the Staff's direct revenue requirement filing in this proceeding.

A. The results of the Staff's audit of MGE's rate case request can be found in the Staff's filed Accounting Schedules, and is summarized on Accounting Schedule 1, Revenue Requirement. This Accounting Schedule shows the Staff's recommended revenue requirement for Empire in this proceeding ranges from approximately $15,828,515 to $18,330,484, based upon a recommended rate of return range of 7.19% to 7.45%. The Staff's recommended revenue requirement at the midpoint of the rate of return range (%) is $17,084,407.

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

A. MGE requested that its annual revenues be increased by approximately $32,416,997.

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

A. The Staff is recommending a return on equity range of 9.25% to 9.75%, with a midpoint return on equity of 9.50%, as calculated by Staff witness Murray. The Staff's recommended capital structure for MGE is 51.06%% common equity, 40.47% % long-term debt and 8.47% short-term debt, based upon a hypothetical capital structure. When hypothetical values for cost of short-term and long-term debt, and the above-referenced cost of equity is input into this capital structure, the Company's resulting cost of capital to apply to rate base is measured in a range of 7.19% to 7.45%, with 7.32% the midpoint value. The Staff's recommended weighted cost of capital is explained in more detail in Section V of the Staff's Report, including the rationale for the Staff's decision to use a hypothetical capital structure for MGE in this proceeding.

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

A. All rate base items were determined as of the update period ending date of April 30, 2009, either through a balance on MGE's books as of that date or a 13-month average balance ending on April 30, 2009. These rate base items include:

- Plant in Service
- Accumulated Depreciation Reserve
- Materials and Supplies
- Prepayments
- Net Cost of Removal Regulatory Asset
- Investment in Stored Gas
- Customer Deposits
- Customer Advances for Construction
- FAS 87 Pension Tracking Regulatory Asset
- Prepaid Pension Asset
- Accumulated Deferred Tax Reserves/AMT Credit

Q. What are the significant income statement adjustments the Staff made in determining MGE's revenue requirement for this case?

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

<u>Operating Revenues</u>

- Retail Revenues adjusted for customer growth and weather

<u>Depreciation and Amortization Expense</u>

- Depreciation Expense annualized based upon authorized rates and plant in service as of April 30, 2009.

<u>Payroll and Employee Benefit Costs</u>

- Payroll expense annualized based upon employee levels and wages as of April 30, 2009.
- Payroll taxes and payroll benefits annualized as of April 30, 2009.

<u>Other Non-Labor Expenses</u>

- Property taxes calculated on a consistent basis with the plant in service balance as of December 31, 2008.
- Bad debt expense calculated based upon the twelve months ending April 30, 2009.
- MGE's estimated rate case expense normalized over three years.

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

A. An expert determining the revenue requirement for a regulated utility must rely on the work from others responsible for developing specific inputs into the cost of service calculation. I and the other assigned Staff auditors relied on the work from numerous other Staff members in calculating a revenue requirement for MGE in this case. Depreciation rates, weather normalized sales, and recommended rate of return are some examples of data supplied to the Auditing Department as inputs into the Staff's cost of service calculation.

The qualifications for all Staff members not filing direct testimony, who provided input to the sections to the Staff's Cost of Service Report, are attached as an appendix to the Report. Further, each non-testifying Staff member is identified at the conclusion of each section authored.

All of the work performed by the Staff participants was done through the coordination and oversight of myself (Staff Services Division Case Coordinator) and/or Mr. Thomas Imhoff (Staff Operations Division Case Coordinator). If the Commission has questions of a general or policy nature regarding the worked performed by, or the positions taken by the Staff in this proceeding, both Mr. Imhoff and I will be available at hearing to answer questions of this nature.

Q. What are the biggest differences which contribute to the different rate increase recommendations filed by the Company and the Staff in this proceeding?

A. From the Staff's perspective, there are three primary differences. The first issue is the rate of return component of the rate of return calculation. MGE's rate of return recommendation is 8.434%, while the Staff's midpoint rate of return recommendation is at the Staffs midpoint ROE is 7.322%. Significant differences in both the recommended return on equity and short-term debt cost rates contribute to the overall rate of return difference. The dollar difference between the Company and the Staff on this issue is approximately $11.2 million.

Another significant difference is in appropriate treatment of environmental costs. MGE incurred net environmental remediation expenses of over $5 million in the test year. The Staff believes a much lower normalized and adjusted expense level is appropriate for ratemaking purposes. The difference in this area is approximately $4.3 million.

A third difference is in the area of corporate allocations. Southern Union Company (Southern Union), MGE's parent, allocates a major portion of its costs to its divisions, including MGE. In this case, MGE is proposing to include approximately $5.7 million in allocated corporate costs in its revenue requirement. The Staff believes this amount should be much lower for various reasons stated in the Report, including the failure of Southern Union to provide adequate documentation and support for some of these costs. The difference in this area is approximately $3.2 million.

As a result of its audit of other areas of the Company's operations, the Staff has proposed other adjustments as appropriate to either increase or decrease MGE's cost of service. However, these adjustments are not of the same overall magnitude of the adjustments discussed above.

Q. Is it possible that significant differences exist between the Staff's revenue requirement positions and those of other parties besides MGE in this proceeding?

A. Yes. However, the other parties are filing their direct testimony, if any, at the same time as Staff. Until the Staff has a chance to examine the direct testimony of other participants, it is impossible to determine what differences exist and how material they may be.

Q. Are there potential significant issues between the Staff and MGE in their direct filings regarding issues, which do not have any direct revenue requirement impact?

A. Yes. The most significant of these issues is in the OPEBs expense area. OPEBS, or post-retirement benefits, consist of medical and other non-pension benefits paid for by companies to former employees when they are retired. MGE has been allowed recovery of OPEBs costs in rates on an accrual (projected future expense basis) since its 1996 rate case. The Company's rate allowances for OPEBs have been calculated consistent with the provisions of Financial Accounting Standard No. 106 (FAS 106), the financial standard that governs accounting requirements for OPEBs. The Staff believes that, under the provisions of Missouri Statutes, Chapter 386, Public Service Commission Section 386.315, a law passed in 1994, Missouri utilities are required to externally fund their projected expenses for OPEBs when they have been granted rate recovery on a FAS 106 basis. However, the Staff has determined that, since at least mid-year 2003, MGE has failed to fund its external funding mechanisms for OPEBs to the full extent of their FAS 106 rate recovery, and instead has used these funds for general corporate purposes.

The Staff believes that, if MGE desires to retain its FAS 106 ratemaking treatment for OPEBs, it should be required to make a special "catch-up" contribution to its OPEB funding mechanisms in the amount of its prior FAS 106 rate collections that were not funded, with the contribution amount being further increased to account for "lost earnings" in the trust funds due to MGE's recent underfunding actions.

Q. Please identify the Staff witness responsible for addressing each area where there is a known and significant difference between the Staff and the Company that is addressed in this testimony or in the Report in Section III, Major Issues.

A. The Staff witness for each listed issue is as follows:

Issue	Staff Witness
Rate of Return	David Murray
Environmental Expenses	Mark L. Oligschlaeger
Corporate Allocations	Amanda C. McMellen
Cash Working Capital	Karen Herrington
OPEBs	Keith D. Foster

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

A. The Staff's direct customer class cost of service/rate design recommendations will be filed on September 3, 2009.

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

A. Yes, it does.

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-2009-0355

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 16 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

Mark L. Oligschlaeger

Subscribed and sworn to before me this 20th day of August, 2009.

NIKKI SENN
Notary Public - Notary Seal
State of Missouri
Commissioned for Osage County
My Commission Expires: October 01, 2011
Commission Number: 07287016

Nikki Senn

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	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

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