

Exhibit No.:
Issues: *Report on Cost of Service;*
Overview of the Staff's Filing;
Regulatory Plan Amortizations
Witness: *Mark L. Oligschlaeger*
Sponsoring Party: *MoPSC Staff*
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Case No.: *ER-2010-0130*
Date Testimony Prepared: *February 26, 2010*

MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DIVISION

DIRECT TESTIMONY
OF
MARK L. OLIGSCHLAEGER

THE EMPIRE DISTRICT ELECTRIC COMPANY
CASE NO. ER-2010-0130

Jefferson City, Missouri
February, 2010

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DIRECT TESTIMONY
OF
MARK L. OLIGSCHLAEGER
THE EMPIRE DISTRICT ELECTRIC COMPANY
CASE NO. ER-2010-0130**

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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 28 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 Empire
10 District Electric Company ("Empire" or "Company") concerning its request for a rate increase
11 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. I am sponsoring the Staff's Cost of Service Report ("Report") in this
16 proceeding that is being filed concurrently with this testimony. As was done in other recent
17 rate case filings by the Staff, a "report" format is being used to convey the Staff's direct case
18 findings, conclusions and recommendations to the Commission. This approach to the case
19 filing is an effort to make the Staff's filings more coherent and manageable. The Staff
20 believes that, under this approach, and without sacrificing the quality of the evidence
21 presented, fewer witnesses will be required to file direct testimony and the Staff's case will be
22 presented more clearly.

1 I will also provide in my direct testimony an overview of the Staff's
2 revenue requirement determination. The Staff has conducted a review of all 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 Finally, I will briefly address the impact of the regulatory plan amortization
7 mechanism on the Staff's recommended revenue requirement for Empire in this proceeding.

8 **REPORT ON COST OF SERVICE**

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

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

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

22 This organizational format has been condensed for ease of explanation. The Rate Base
23 and Income Statement sections have numerous subsections which explain each specific
24 adjustment made by the Staff to the June 2009 test year. The Staff member responsible for
25 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 of 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 the utility's necessary incremental
16 change in revenues as measured using the utility's existing rates and cost of service.

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

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, Case No. ER-2010-0130, is the
9 twelve months ending June 30, 2009. "Annualization" and "normalization" adjustments are
10 made to the test year results when the unadjusted results do not fairly represent the
11 utility's most current annual level of revenues and operating costs. Examples of annualization
12 and normalization 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 six months ending
23 December 31, 2009. 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 December 31, 2009.

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. A true-up period of the three months ending
8 March 31, 2010 has been agreed to in this case.

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 Commission's Financial Analysis Department has performed a cost of capital analysis
13 for this case.

14 5) Determination of Rate Base. Rate base represents the utility's net
15 investment used in providing utility service. For its direct filing, the Staff has determined
16 Empire's rate base as of December 31, 2009, consistent with the end of the test year update
17 period established for this case.

18 6) Determination of Net Income Required. The net income required for
19 Empire is calculated by multiplying the Staff's recommended rate of return by the rate base
20 established as of December 31, 2009. The result represents net income required. Net income
21 required is then compared to net income available from existing rates to determine the
22 incremental change in the Company's rate revenues required to cover its operating costs and

1 provide a fair return on investment used in providing electric service. Net income from
2 existing rates is discussed in the next paragraph.

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

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

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

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

3 1) Normalization adjustments. Utility rates are intended to reflect normal
4 ongoing operations. A normalization adjustment is required when the test year reflects the
5 impact of an abnormal event. One example in the revenue area is the Staff's weather
6 normalization adjustment made in all electric rate cases. Actual weather conditions in the test
7 year are compared to a 30-year normal. The weather normalization adjustment restates the test
8 year sales volumes and revenue levels to reflect normal weather conditions.

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

19 Empire had a payroll increase effective in October 2009 for its union employees.
20 The Staff's payroll annualization, based upon employee levels and wage rates as of
21 December 31, 2009, restates the June 2009 booked test year payroll expense to reflect the
22 annual cost for this payroll increase in the rate calculation for the Company.

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

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

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

13 A. The results of the Staff's audit of Empire's rate case request can be found in
14 the Staff's filed Accounting Schedules, and is summarized on Accounting Schedule 1,
15 Revenue Requirement. This Accounting Schedule shows the Staff's recommended revenue
16 requirement for Empire in this proceeding (before consideration of regulatory plan
17 amortizations) ranges from approximately \$4,763,672 to \$10,685,845, based upon a
18 recommended rate of return range of 7.85% to 8.32%. The Staff's recommended revenue
19 requirement at the midpoint of the rate of return range (8.09%) is \$7,724,759.

20 Q. What is the amount of regulatory plan amortization calculated by the Staff in
21 this proceeding?

22 A. Based upon the results of the Staff's cost-of-service audit of Empire, the
23 Staff's regulatory plan amortization calculation results in a further indicated increase in

1 revenue requirement of \$60,536,325. The Staff's calculated revenue requirement for Empire,
2 combining both the cost-of-service (midpoint ROE) and regulatory plan amortization
3 approaches, is \$68,261,084. Regulatory plan amortizations are discussed in more detail in the
4 next section of this testimony, and in Section IX of the Report.

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

7 A. Empire requested that its annual revenues be increased by approximately
8 \$68,170,000.

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

11 A. The Staff is recommending a return on equity range of 8.90% to 9.90%, with a
12 midpoint return on equity of 9.40%, as calculated by Staff witness Atkinson. The
13 Staff's recommended capital structure for Empire is 47.38% common equity, 3.84% trust-
14 owned preferred securities (TOPRs) and 48.79% long-term debt, based upon the Company's
15 actual capital structure as of December 31, 2009. When Empire's cost of debt, cost of TOPRs
16 and above-referenced cost of equity is input into this capital structure, the Company's
17 resulting cost of capital to apply to rate base is measured in a range of 7.85% to 8.32%, with
18 8.09% the midpoint value. The Staff's recommended weighted cost of capital is explained in
19 more detail in Section V of the Staff's Cost of Service Report.

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

21 A. All rate base items were determined as of the update period ending date of
22 December 31, 2009, either through a balance on Empire's books as of that date or a 13-month
23 average balance ending on December 31, 2009. These rate base items include:

- 1 • Plant in Service
- 2 • Accumulated Depreciation Reserve
- 3 • Materials and Supplies
- 4 • Prepayments
- 5 • Fuel Inventory
- 6 • Customer Deposits
- 7 • Customer Advances for Construction
- 8 • FAS 87 Pension Tracking Regulatory Asset
- 9 • FAS 106 OPEBs Tracking Regulatory Asset
- 10 • Deferred Income Taxes - Accumulated
- 11 • Regulatory Plan Amortizations - Accumulated
- 12 • Cash Working Capital

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

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

16 **Operating Revenues**

- 17 • Retail Revenues adjusted for customer growth, weather and the impact of the
18 rate increase granted to Empire in August 2008 in Case No. ER-2008-0093.
- 19 • Off-system sales revenues (and related expenses) were eliminated from this
20 case, as the Staff recommends that these sales be handled entirely within
21 Empire's Fuel Adjustment Clause mechanism.

1 **Depreciation and Amortization Expense**

- 2 • Depreciation Expense annualized based upon existing rates and plant in service
3 as of December 31, 2009.

4 **Payroll and Employee Benefit Costs**

- 5 • Payroll expense annualized based upon employee levels and wages as of
6 December 31, 2009.
7 • Payroll taxes and payroll benefits annualized as of December 31, 2009.

8 **Other Non-Labor Expenses**

- 9 • Fuel and Purchased Power Expenses annualized and normalized as of
10 December 31, 2009.
11 • Property taxes calculated on a consistent basis with the plant in service balance
12 as of December 31, 2009.
13 • Bad debt expense calculated based upon the Staff's annualized level of
14 rate revenue.
15 • Empire's incurred rate case expense through December 31, 2009.

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

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

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

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

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

13 Q. To what degree have increases in fuel and purchased power expense driven the
14 Staff's recommendation to increase Empire's base rates at the current time?

15 A. When an electric utility operating under a fuel adjustment clause, such as
16 Empire, seeks an increase in its base level of rates, it is possible that some or all of
17 that increase may have already been reflected in customers' bills through the
18 fuel adjustment clause mechanism because of increasing fuel and purchased power expense.
19 However, in this instance, there has been little change in the level of Empire's fuel and
20 purchased power expense since the time of its last general rate proceeding in Missouri,
21 Case No. ER-2008-0093. Both the Company's current request to increase its rates, and the
22 Staff's finding of an increased revenue requirement for Empire in this proceeding, have not
23 been primarily driven by changes in the Company's fuel and purchased power expense.

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

3 A. The Staff's direct customer class cost of service/rate design recommendations
4 will be filed on March 9, 2010.

5 **REGULATORY PLAN AMORTIZATIONS**

6 Q. What are "regulatory plan amortizations"?

7 A. These amortizations are regulatory mechanisms established by the
8 Commission in its *Order Approving Stipulation and Agreement* issued August 2, 2005 in
9 Case No. EO-2005-0263. The provisions of the experimental regulatory plan ("regulatory
10 plan") approved for Empire embodied in that stipulation and agreement allow for the
11 reflection in rates of "amortizations" if Empire fails to meet certain financial ratios in any
12 general rate case filed prior to and including the rate case that reflects in rates as
13 fully operational and used for service Empire's investment in the Iatan 2 generating unit,
14 which was anticipated to be in commercial operation in the summer of 2010. The Staff now
15 expects that Empire's general rate case that follows this case will be the case in which Empire
16 will seek to include its costs of the Iatan 2 unit in its rates as fully operational and used
17 for service.

18 Q. Would you please describe the provisions in Empire's regulatory plan
19 concerning possible "additional" amortizations to reflect in rate proceedings?

20 A. The regulatory plan, as approved by the Commission in Case
21 No. EO-2005-0263, calls for special ratemaking treatments if Empire fails to meet the
22 "Financial Ratios" benchmarks set out in Appendix C of the regulatory plan Stipulation and
23 Agreement for any one of three standards as had been set out by credit rating agencies as

1 indicative of an investment-grade rated company. These three standards are: 1) Adjusted
2 Total Debt to Total Capitalization; 2) Adjusted Funds from Operations Interest Coverage; and
3 3) Adjusted Funds from Operations as a Percentage of Average Total Debt. The first ratio
4 listed above will be monitored in Empire's applications for financing. However, the latter
5 two ratios were to be examined in the context of general rate proceedings. If these two ratios
6 are not met, Empire's regulatory plan allows, under certain circumstances, for incorporation
7 of an "additional" amortization in the rate relief process. Regulatory plan amortizations were
8 included in Empire's rates in Case Nos. ER-2006-0315 and ER-2008-0093.

9 Q. What is the relevance of the amortization provisions in Empire's 2005
10 regulatory plan to this rate proceeding?

11 A. While Empire, the Staff and other parties have presented or will present
12 revenue requirement recommendations in this case based upon traditional cost-based
13 ratemaking approaches, Empire's regulatory plan also requires calculation of an "alternative"
14 revenue requirement, based upon Empire's financial ratios during the pendency of this rate
15 proceeding. If the regulatory plan amortization calculations produce an overall revenue
16 requirement for Empire that is higher than the revenue requirement calculated through
17 traditional approaches, then the Stipulation And Agreement in Case No. EO-2005-0263
18 requires that the higher revenue requirement amount derived from the amortization
19 calculations be adopted for Empire. Any amount of additional revenue requirement above
20 traditional levels through the regulatory plan amortization mechanism will be charged to
21 Empire's depreciation reserve and deducted from rate base in future Empire rate proceedings.

1 Q. Has the Staff performed analyses of whether Empire meets the benchmarks for
2 the two financial-credit ratings ratios under the revenue requirement recommendation it is
3 presenting to the Commission in the Staff's direct filing in this proceeding?

4 A. Yes. The Staff requested information from Empire to allow the Staff to run
5 calculations concerning the impact of its traditional revenue requirement recommendation on
6 Empire's financial ratios set out in Empire's regulatory plan. Using that information,
7 Appendix 3 to the Staff's Report presents the Staff's regulatory plan amortization analysis,
8 based on the Staff's direct filing in this case.

9 Q. What does Appendix 3 show?

10 A. Appendix 3 shows that Empire should receive in this case an additional
11 \$60,536,325 of regulatory plan amortization in rates to supplement any rate increase the
12 Commission would grant to Empire using the cost-of-service approach it employs, absent an
13 experimental regulatory plan such as Empire's regulatory plan.

14 Q. Are the results shown in Appendix 3 to the Report the final Staff
15 recommendation in this case concerning Empire's regulatory plan amortizations?

16 A. No. The Staff's calculated value of the regulatory plan amortization in this
17 case may change as the Staff's cost-of-service revenue requirement amount for Empire
18 changes, related to the settlement of issues or other reasons. For this reason, the Staff will
19 update its amortization analysis on an ongoing basis, as needed, for the remainder of this
20 proceeding.

21 Q. Why is the Empire rate increase that would result from the Staff's
22 cost-of-service revenue requirement for Empire so much less than that would result from
23 Empire's regulatory plan?

1 A. Empire's regulatory plan amortization calculation is primarily driven by the
2 amount of debt financing Empire is employing at any point in time in relation to its electric
3 utility operations. At the current time, Empire has a large amount of debt financing that
4 supports its electric utility construction programs. This leads directly to a significantly larger
5 regulatory plan amortization result than what the Commission determined for Empire in
6 Empire's two previous general electric rate proceedings before this Commission. When, for
7 example, the Plum Point Generating Unit is deemed to be fully operational and used for
8 service, the impact of Empire's share of this unit on the Company's rate base and operating
9 expenses will increase Empire's cost-of-service revenue requirement, but that increase will be
10 offset (at least in part) by a reduction to Empire's regulatory plan amortization amount.

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

12 A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION

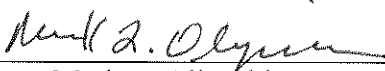
OF THE STATE OF MISSOURI

In the Matter of The Empire District Electric)
Company for Authority to File Tariffs Increasing) Case No. ER-2010-0130
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 17 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.

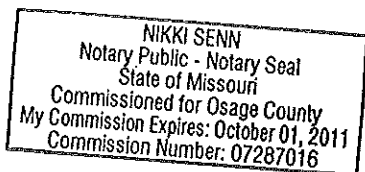


Mark L. Oligschlaeger

Subscribed and sworn to before me this 26th day of February, 2010.



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
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

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