

*Exhibit No.:*  
*Issue:* CAM Approval  
*Witness:* Mark L. Oligschlaeger  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Direct Testimony  
*Date Testimony Prepared:* June 14, 2019

**MISSOURI PUBLIC SERVICE COMMISSION**

**COMMISSION STAFF DIVISION**

**AUDITING DEPARTMENT**

**DIRECT TESTIMONY**

**OF**

**MARK L. OLIGSCHLAEGER**

**UNION ELECTRIC COMPANY,  
d/b/a AMEREN MISSOURI**

**CASE NO. EO-2017-0176**

*Jefferson City, Missouri  
June 2019*

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**MARK L. OLIGSCHLAEGER**  
**UNION ELECTRIC COMPANY,**  
**d/b/a Ameren Missouri**  
**CASE NO. EO-2017-0176**

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1  
2 **DIRECT TESTIMONY**

3 **OF**

4 **MARK L. OLIGSCHLAEGER**

5 **UNION ELECTRIC COMPANY,**  
6 **d/b/a Ameren Missouri**

7 **CASE NO. EO-2017-0176**

8 Q. Please state your name and business address.

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

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

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

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

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

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

19 A. Yes, I am. In November 1981, I passed the Uniform Certified Public Accountant  
20 examination and, since February 1989, have been licensed in the state of Missouri 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  
24 1990 to current, is attached as Schedule MLO-d1 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 37 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 employees  
6 in rate cases and other regulatory proceedings many times. I have received continuous training  
7 at in-house and outside seminars on technical ratemaking matters since I began my employment  
8 at the Commission.

9 Q. Have you participated in the Commission Staff's ("Staff") review of the  
10 Cost Allocation Manual ("CAM") and the *Stipulation and Agreement* entered into between  
11 Ameren Missouri and the Staff that were filed in this case for which Union Electric Company,  
12 d/b/a Ameren Missouri ("Ameren Missouri") seeks approval?

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

14 Q. What is the purpose of your direct testimony?

15 A. The purpose of this testimony is to present part of Staff's support for its  
16 decision to enter into the *Stipulation and Agreement* ("Stipulation") (including the CAM)  
17 with Ameren Missouri that was filed with the Commission on November 30, 2018. I will  
18 specifically address the sections of the Stipulation concerning the Fully Distributed Cost  
19 Study and the variances from the Commission's Affiliated Transactions Rules ("ATRs"),  
20 4 CSR 240-20.015 and 4 CSR 240-40.015, sought by Ameren Missouri.

21 Q. Are other Staff witnesses sponsoring direct testimony for Staff in this proceeding  
22 in support of the Stipulation?

1           A.     Yes. Staff witness Jamie S. Myers is filing direct testimony in support of the  
2 Stipulation as well.

3 **EXECUTIVE SUMMARY**

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

5           A.     In conjunction with Staff witness Myers, I will explain in this testimony why  
6 Staff recommends that the Commission approve the CAM submitted in this docket, as  
7 updated by Ameren Missouri in its May 15, 2019, filing with the Commission, and in  
8 addition approve Ameren Missouri's requested rule variances set out in the Stipulation,  
9 Exhibit A (the CAM, Tab G) and Exhibit B ("good cause" for granting each of the requested  
10 variances to the ATRs).

11 **AMEREN MISSOURI'S UPDATED CAM**

12          Q.     As an initial matter, can you please explain Ameren Missouri's May 15, 2019,  
13 update to the CAM?

14          A.     Yes. On May 15, 2019, Ameren Missouri submitted its CAM applicable to  
15 its electric and gas operations for calendar year 2018, as required by the Commission's ATRs  
16 and in accordance with the variance granted it respecting the due date for the CAM in  
17 File No. EE-2019-0076. Also on May 15, 2019, Ameren Missouri filed in File No.  
18 EO-2017-0176 a Notice Of Cost Allocation Manual Submission in which it stated in  
19 paragraph 2, and with which Staff agrees, that Ameren Missouri's CAM submittal for calendar  
20 year 2018, submitted on May 15, 2019, is in all material respects the same as the 2017 CAM  
21 previously submitted in this docket except for updated information for calendar year 2018.  
22 Finally, Ameren Missouri advised that in its prefiled testimony to be filed on or before

1 June 14, 2019, it would request that the Commission approve its 2018 CAM because the 2018  
2 CAM supersedes the 2017 CAM.

3 **FDC STUDY**

4 Q. What are “fully distributed costs” (“FDC”)?

5 A. FDC is a costing method that examines all of the costs of a utility in relation to  
6 all of the goods and services that are produced by the utility. Using an FDC approach, all direct  
7 and indirect costs associated with a good or service are assigned to that good or service.  
8 Common costs of the utility that cannot be specifically assigned to individual goods or services  
9 are then proportionately assigned to each good or service through a “general allocation”  
10 methodology. The FDC costing method attempts to ensure that all of the costs of a utility are  
11 appropriately and proportionately accounted for in the assignment of costs to all of the utility’s  
12 goods and services.

13 Q. What role does FDC costing play within the ATRs?

14 A. FDC cost calculations are an important component of the “asymmetric pricing”  
15 provisions of the ATRs, which are designed to prevent subsidization of a utility’s non-regulated  
16 operations by its regulated operations.

17 Q. Please describe the ATRs’ asymmetric pricing provisions.

18 A. When a utility chooses to enter into an affiliated transaction, the ATRs require  
19 the utility to calculate the FDC associated with each good or service it either purchases from an  
20 affiliate or sells to an affiliate. Under the ATRs, the FDC value represents the “cost” of the  
21 good or service in question, and is then compared to a “market” value for the good or service  
22 to determine the appropriate price to pay for or to sell the product.

1 Under the ATRs, when a utility sells a good or service to an affiliate, the good or service  
2 must be priced at the higher of the product's FDC or market value. When a utility purchases  
3 a good or service from an affiliate the good or service must be priced at the lower of the  
4 product's FDC or market value.

5 Q. What is the purpose of the FDC Study referenced in Section V. of the  
6 Stipulation?

7 A. The FDC Study is intended to be an examination of whether Ameren Missouri's  
8 current method for calculating FDC values reflects the most appropriate way of assigning and  
9 allocating costs to affiliated transactions. In particular, the FDC Study is intended to examine  
10 whether the total amount of costs currently subject to general allocation under Ameren  
11 Missouri's costing approaches can be reduced and the total amount of costs that are currently  
12 being directly or indirectly charged to Ameren Missouri can be increased.

13 Q. Who will perform the FDC Study?

14 A. Staff understands that much of the work of conducting the FDC Study will  
15 be performed by an outside consultant, under the direction of Ameren Missouri.

16 Q. What role will Staff play in the FDC Study?

17 A. Staff reviewed the FDC Study scope of work and deliverables document before  
18 it was finalized, and submitted questions, comments and suggestions to and spoke with Ameren  
19 Missouri about the FDC Study. Ameren Missouri agreed with the Staff's comments and  
20 suggestions and incorporated them into the scope of work and deliverables.

21 Once the FDC Study is completed, Staff will evaluate the results and provide further  
22 feedback to Ameren Missouri as appropriate.

1 Q. Why does Staff believe that performance of an FDC Study is appropriate for  
2 Ameren Missouri?

3 A. In general, it is a good practice for utilities to periodically review their cost  
4 assignment and allocation procedures to ensure that the most appropriate and accurate FDC  
5 cost calculations for affiliated goods and services are produced. For Ameren Missouri, such  
6 periodic analyses are particularly appropriate given the large volume of affiliated transactions  
7 it conducts with Ameren Services Company (“Ameren Services”), the Ameren Corporation  
8 services company. All Ameren Services transactions are currently being charged to Ameren  
9 Missouri at cost. The Ameren Services affiliated transactions will be discussed in more detail  
10 in the following Variances section of my direct testimony below.

11 Notwithstanding the above discussion, Staff has not identified any substantive  
12 specific concerns regarding the current approach used to calculate FDC values for  
13 Ameren Missouri – Ameren Services transactions. Everything considered, Staff decided that  
14 the best approach was to proceed with negotiating an acceptable CAM, if possible, and  
15 recommend approval by the Commission without waiting for completion of the FDC Study.  
16 Ameren Missouri and Staff negotiated Section V.13.d. “Fully Distributed Cost Study” of the  
17 Stipulation and Agreement filed on November 30, 2018 which is replicated in the footnote  
18 below.<sup>1</sup>

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<sup>1</sup> Section V.13.d. “Fully Distributed Cost Study” of the Stipulation and Agreement filed on November 30, 2018:

Pending completion of the study (whether on an agreed-upon timeline or while the Commission resolves any disagreement) Staff will not (a) claim in any Commission proceeding that the Company’s calculation of FDC for the services it receives from Ameren Services are in violation of or otherwise inconsistent with the requirements of the Affiliate Transactions Rules, or (b) that the allocation of Ameren Services costs not directly charged to a given affiliate is in violation of or otherwise inconsistent with the requirements of the Affiliate Transactions Rules; provided, that Staff’s agreement in this subparagraph d shall not affect its ability to claim in a



1 **VARIANCES**

2 Q. Does the Commission allow for utilities to obtain variances from certain  
3 provisions of the ATRs?

4 A. Yes, for “good cause shown.”

5 Q. Does the Stipulation include a list of variances from the ATRs that Ameren  
6 Missouri and Staff agree should be granted by the Commission at this time?

7 A. Yes. The variances are listed in Exhibit A, i.e., the CAM, to the  
8 Stipulation, Tab G, Sections A and B. In general, the variances pertain to Ameren  
9 Missouri’s request that certain affiliated transactions be exempt from the asymmetric  
10 pricing standards in the ATRs, and be priced at FDC (“cost”) without a comparison to  
11 market value.

12 Q. What variances are addressed in Section A of CAM Tab G?

13 A. Section A references two variances from the ATRs related to  
14 transactions between Ameren Missouri and Ameren Services. They are:

15 1) A variance for transactions in which Ameren Missouri obtains or  
16 provides goods or services from or to Ameren Services; and

17 2) A variance for transactions in which Ameren Services rents space  
18 in Ameren Missouri-owned buildings.

19 Q. What variances are addressed in Section B of CAM Tab G?

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general rate proceeding that some portion of Ameren Services costs charged to Ameren Missouri are unreasonable.

1           A.     Section B references five variances from the ATRs related to  
2 transactions between Ameren Missouri and all affiliates other than Ameren Services. They are:

3                   1)     A variance for certain small-dollar transactions between Ameren  
4 Missouri and its affiliates;<sup>2</sup>

5                   2)     A variance for transfers of goods and services between Ameren Missouri  
6 and its affiliates in emergency situations;

7                   3)     A variance for transactions in which affiliates (other than Ameren  
8 Services) rents space in Ameren Missouri-owned buildings;

9                   4)     A variance for transactions in which Ameren Missouri sells electric  
10 energy or capacity to Ameren Illinois at market rates set pursuant to a competitive  
11 bidding process; and

12                   5)     A variance for transactions in which Ameren Missouri releases or  
13 acquires natural gas pipeline transportation capacity done pursuant to Federal Energy  
14 Regulatory Commission (“FERC”) regulations.

15 I will discuss each of the variances listed in Exhibit A, Sections A and B in turn, and provide  
16 Staff’s reasoning that good cause exists to approve the requested variances.

17           Q.     Please describe the first requested Ameren Services variance for Section A.

18           A.     The first requested variance is that transactions between Ameren Missouri and  
19 Ameren Services not be subject to the asymmetric pricing standards within the ATRs.

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<sup>2</sup> In particular, this variance would apply to transactions with Ameren Illinois (electric and gas operations). The term “small dollar transactions” is relative to the size of the entities, thus the term small dollar transactions has been defined to mean the FDC of each of the transactions between Ameren Missouri and Ameren Illinois is less than or equal to \$650,000 for electric transactions, and \$50,000 for gas transactions.

1 Q. What is Ameren Services Company?

2 A. Ameren Services is an affiliate of Ameren Missouri that provides services to  
3 Ameren Missouri and its affiliates on a centralized basis at cost. Service companies are  
4 common within utility structures containing multiple regulated entities, as this type of affiliate  
5 provides the benefits of economies of scale for the provision of goods and service for regulated  
6 utilities compared to the cost of each regulated utility providing the good or service for itself  
7 on a stand-alone basis.

8 Q. What is Ameren Missouri's rationale for seeking this variance?

9 A. Ameren Missouri argues that the comparison of FDC and market costing values  
10 for Ameren Services transactions is unnecessary because the FDC "at cost" approach to  
11 charging Ameren Missouri for the services provided adequately protects customers from  
12 potential cross-subsidy. Ameren Missouri has noted that the majority of Ameren Services costs  
13 charged to Ameren Missouri are related to labor charges, and that all Ameren affiliate labor  
14 costs are maintained at "market" levels. For this reason, Ameren Missouri contends that the  
15 FDC cost and market cost for Ameren Services labor is effectively the same.

16 Ameren Missouri also has represented that it performs "benchmarking" activities to  
17 support the claim that the costs charged to Ameren Missouri by Ameren Services for goods and  
18 services are comparable to the market values of such products.

19 Q. What is benchmarking?

20 A. Benchmarking is an attempt to determine the market value of a given good or  
21 service through research of the relevant competitive markets (for example, taking a survey of  
22 the price of goods and services available from unaffiliated/independent third party vendors).

1 Benchmarking activity is allowed under the ATRs as an alternative to the action of taking of  
2 competitive bids to establish market values.

3 Q. Why does Staff find that there is good cause for this variance?

4 A. Staff finds good cause for this variance primarily because the service company  
5 structure can be reasonably assumed to be less costly in most situations than arrangements in  
6 which the utility receives goods and services from unaffiliated entities at market values. The  
7 expected lower costs associated with provision of service company goods and services are due  
8 to the inherent economies of scale available in the offering of centralized services to multiple  
9 entities, as well as the fact that Ameren Services does not include a profit margin for the charges  
10 associated with provision of its the goods and services, unlike the case with  
11 unaffiliated/independent third party vendors.

12 Staff also notes that the prudence of Ameren Missouri's use of Ameren Services goods  
13 and services has been subject to review in past general rate cases. Staff has not proposed any  
14 adjustments for these costs in recent Ameren Missouri electric or gas rate cases.

15 Q. Does Staff then take the position that no testing of comparable market values for  
16 Ameren Services goods and services need be performed by Ameren Missouri from here on out?

17 A. No. Staff takes the position that it is reasonable to continue to primarily rely  
18 on Ameren Missouri's benchmarking activities for this purpose. Extensive competitive bidding  
19 by Ameren Missouri for goods and services obtained from Ameren Services is unlikely  
20 to be either cost-effective or useful in most cases. In this situation, Staff holds that  
21 benchmarking of a broad selection of goods and services obtained by Ameren Missouri  
22 from Ameren Services is a reasonable substitute for obtaining the type of information  
23 associated with competitive bids. Such benchmarking activities should include both labor and

1 non-labor cost components, as applicable, for the goods and services selected for  
2 benchmarking.

3 Q. Please describe the second requested Ameren Services variance.

4 A. The second requested variance would allow Ameren Missouri to charge rental  
5 rates based on cost to Ameren Services for the space it uses in Ameren Missouri owned  
6 buildings.

7 Q. Why does Staff find good cause for this variance?

8 A. Most of the Ameren Services employees are housed in the Ameren Missouri  
9 general headquarters building. Staff finds persuasive Ameren Missouri's arguments that the  
10 general headquarters building has no directly comparable market equivalents, and the building  
11 was not designed to be rented or marketed to unaffiliated third parties. In addition, as part of  
12 the Stipulation, Ameren Missouri has agreed to perform a space study for purposes of  
13 establishing fair charges to affiliates for rental of its facilities.

14 Q. Please describe the first requested variance in Section B related to Ameren  
15 Missouri affiliates other than Ameren Services.

16 A. The first requested variance would allow Ameren Missouri to receive and  
17 provide goods and services to regulated affiliates at cost for certain small dollar transfers  
18 between utilities. This variance applies to certain transactions for which the FDC value  
19 calculated for the goods and services is below a set dollar amount.

20 Q. Why does Staff find good cause for this variance?

21 A. Staff takes the position that the cost and effort associated with full application  
22 of the ATRs asymmetric pricing test to small-dollar transactions of the nature covered under

1 this variance is not justified.<sup>3</sup> Staff also notes that, over time, the dollar value of the applicable  
2 transactions for goods and services transferred to and from Ameren Missouri has largely  
3 been offset.

4 Q. Please describe the second requested variance in Section B.

5 A. The second requested variance would allow Ameren Missouri to provide and  
6 receive goods and services from affiliates at cost in emergency situations (such as the  
7 occurrence of natural disasters).

8 Q. Why does Staff find good cause for this variance?

9 A. Staff takes the position that it would not be reasonable to require asymmetric  
10 market tests for transactions required on a very short notice due to emergency situations,  
11 in which the ability of the utility to provide safe and adequate service is in question and  
12 is being addressed.

13 Q. Please describe the third requested variance.

14 A. The third requested variance would allow Ameren Missouri to charge rental  
15 rates based on cost to other affiliates for the space it used in Ameren Missouri owned buildings.

16 Q. Why does Staff find good cause for this variance?

17 A. Staff finds this variance to be reasonable for the same reasons as stated earlier  
18 in my direct testimony relating to the variance for Ameren Services' use of Ameren Missouri  
19 building space.

20 Q. Please describe the fourth requested variance.

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<sup>3</sup> Again, the term "small dollar transactions" is relative to the size of the entities.

1           A.     The fourth requested variance would allow Ameren Missouri to sell energy and  
2 capacity to its regulated affiliate Ameren Illinois without application of the asymmetric pricing  
3 standards.

4           Q.     Why does Staff find good cause for this variance?

5           A.     Staff's understanding is that sales of energy and capacity by Ameren Missouri  
6 to Ameren Illinois are conducted according to the standards set out by the Illinois Power  
7 Agency ("IPA"). While these standards may not be identical to the asymmetric pricing  
8 standards within the Missouri ATR, 4 CSR 240-20.015, the IPA standards are intended to  
9 provide protection to customers by preventing potential cross-subsidization. Staff finds that  
10 reliance on the IPA standards in lieu of the ATR for this limited purpose is reasonable.

11          Q.     Please describe the fifth requested variance.

12          A.     The fifth requested variance would allow Ameren Missouri to participate in  
13 natural gas pipeline transportation capacity transactions under guidelines established by FERC  
14 without application of the Missouri ATR asymmetric pricing standards, 4 CSR 240-40.015.

15          Q.     Why does Staff find good cause for this variance?

16          A.     Similar to the situation outlined for the fourth variance, Staff understands that  
17 the FERC standards governing these pipeline transportation capacity transactions are intended  
18 to protect customers and prevent potential cross-subsidization. Staff finds that reliance on the  
19 FERC standards in lieu of the ATR, 4 CSR 240-40.015, for this limited purpose is reasonable.

20          **CONCLUSION**

21          Q.     Please summarize why Staff is recommending that the Commission approve the  
22 Stipulation, including the CAM, Exhibit A to the Stipulation, and the showing of support for  
23 good cause in Exhibit B to the Stipulation.

1           A.     Staff's position is that the CAM document (Exhibit A) attached to the  
2     Stipulation represents a clear improvement in many areas over previous versions of the CAM  
3     for Ameren Missouri. Staff finds that the CAM, along with the terms and conditions in the  
4     Stipulation, adequately support the intended purpose of the ATRs, 4 CSR 240-20.015  
5     and 4 CSR 240-40.015, for the specific circumstances under which Ameren Missouri operates.

6           Q.     Will approval of the CAM and the Stipulation bind the Commission in any way  
7     in future rate proceedings in terms of ratemaking for Ameren Missouri affiliate transactions?

8           A.     No. Staff intends to conduct a review of Ameren Missouri's affiliate  
9     transactions in its next general electric and gas rate cases, including a review of Ameren  
10    Missouri's compliance with the ATRs and the Stipulation filed on November 30, 2018.

11          Q.     Does this conclude your direct testimony?

12          A.     Yes, it does.



BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI

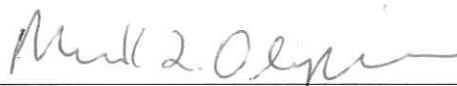
In the Matter of a Union Electric Company d/b/a ) **File No. EO-2017-0176**  
Ameren Missouri's Cost Allocation Manual )  
(CAM)

**AFFIDAVIT OF MARK L. OLIGSCHLAEGER**

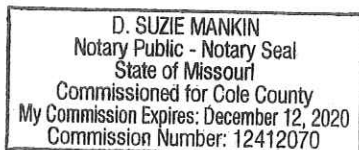
STATE OF MISSOURI )  
 ) ss  
COUNTY OF COLE )

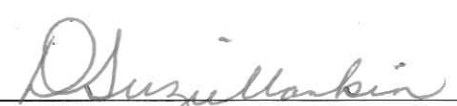
**COMES NOW**, Mark L. Oligschlaeger, and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Direct Testimony*; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

  
\_\_\_\_\_  
Mark L. Oligschlaeger

Subscribed and sworn to be this 14<sup>th</sup> day of June, 2019.



  
\_\_\_\_\_  
Notary Public

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

<b>Company Name</b>	<b>Case Number</b>	<b>Issues</b>
KCP&L Greater Missouri Operations Company	EC-2019-0200	<b>Cross-Rebuttal:</b> Sibley Retirement Deferral
Missouri-American Water Company	WO-2019-0184	<b>Cross-Rebuttal:</b> Infrastructure System Replacement Surcharge (ISRS)
Spire Missouri, Inc., d/b/a Spire	GU-2019-0011	<b>Rebuttal:</b> Commission Assessment AAO
The Empire District Electric Company	EA-2019-0010	<b>Rebuttal Report:</b> Economic Feasibility
Missouri-American Water Company	WO-2018-0373	<b>Direct:</b> Net Operating Loss
The Empire District Electric Company	ER-2018-0366	<b>Rebuttal:</b> Tax Reform
Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company	ER-2018-0145 and ER-2018-0146	<b>Surrebuttal:</b> Tax Cuts and Jobs Act
Union Electric Company, d/b/a Ameren Missouri	ET-2018-0132	<b>Rebuttal:</b> Accounting and Ratemaking
Empire District, a Liberty Utilities Company	EO-2018-0092	<b>Rebuttal:</b> Asbury Regulatory Asset; Affiliate Transaction Variance
Liberty Utilities (Midstates Natural Gas) Corp., d/b/a Liberty Utilities	GR-2018-0013	<b>Rebuttal:</b> Tracker Proposals <b>Surrebuttal:</b> Tracker Proposals; Pensions/OPEBs
Missouri-American Water Company	WR-2017-0285	<b>Direct:</b> Future Test Year <b>Rebuttal:</b> 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	<b>Rebuttal:</b> Tracker Proposals; Other Policy Proposals; Software Costs
Missouri-American Water Company	WU-2017-0351	<b>Rebuttal:</b> Property Tax AAO <b>Surrebuttal:</b> Property Tax AAO
Missouri Gas Energy and Laclede Gas Company	GO-2016-0332 and GO-2016-0333	<b>Rebuttal:</b> ISRS Updates; Capitalized Incentive Compensation; Hydrostatic Testing
Kansas City Power & Light Company	ER-2016-0285	<b>Rebuttal:</b> Tracker Proposals; Use of Projected Expenses; Expense Trackers in Rate Base

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

<b>Company Name</b>	<b>Case Number</b>	<b>Issues</b>
Laclede Gas Company and Missouri Gas Energy	GO-2016-0196 and GO-2016-0197	<b>Rebuttal:</b> ISRS True-ups
Union Electric Company, d/b/a Ameren Missouri	ER-2016-0179	<b>Rebuttal:</b> Transmission Tracker; Noranda Deferral; Regulatory Reform
KCP&L Greater Missouri Operations Company	ER-2016-0156	<b>Rebuttal:</b> Tracker Proposals; Use of Projected Expenses; Tracker Balances in Rate Base; Deferral Policy
Missouri-American Water Company	WR-2015-0301	<b>Rebuttal:</b> Environmental Cost Adjustment Mechanism; Energy Efficiency and Water Loss Reduction Deferral Mechanism Tracker
Laclede Gas Company	GO-2015-0178	<b>Direct:</b> ISRS True-ups
Kansas City Power & Light Company	EU-2015-0094	<b>Direct:</b> Accounting Order – Department of Energy Nuclear Waste Fund Fees
Union Electric Company, d/b/a Ameren Missouri (2018)	EO-2015-0055	<b>Rebuttal:</b> MEEIA Accounting Conditions
Union Electric Company, d/b/a Ameren Missouri (2015)	EO-2015-0055	<b>Rebuttal:</b> Demand-Side Investment Mechanism
Kansas City Power & Light Company	ER-2014-0370	<b>Rebuttal:</b> Trackers <b>Surrebuttal:</b> Trackers; Rate Case Expense
Kansas City Power & Light Company	EO-2014-0255	<b>Rebuttal:</b> Continuation of Construction Accounting
Union Electric Company, d/b/a Ameren Missouri	EC-2014-0223	<b>Rebuttal:</b> Complaint Case – Rate Levels
Kansas City Power & Light Company	EO-2014-0095	<b>Rebuttal:</b> DSIM
Union Electric Company, d/b/a Ameren Missouri	ET-2014-0085	<b>Surrebuttal:</b> RES Retail Rate Impact
Kansas City Power & Light Company & KCP&L Greater Missouri Operations Co.	EU-2014-0077	<b>Rebuttal:</b> Accounting Authority Order
Kansas City Power & Light Company	ET-2014-0071	<b>Rebuttal:</b> RES Retail Rate Impact <b>Surrebuttal:</b> RES Retail Rate Impact
KCP&L Greater Missouri Operations Company	ET-2014-0059	<b>Rebuttal:</b> RES Retail Rate Impact <b>Surrebuttal:</b> RES Retail Rate Impact

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

<b>Company Name</b>	<b>Case Number</b>	<b>Issues</b>
Missouri Gas Energy, A Division of Laclede Gas Company	GR-2014-0007	<b>Surrebuttal:</b> Pension Amortizations
The Empire District Electric Company	ER-2012-0345	<b>Direct (Interim):</b> Interim Rate Request <b>Rebuttal:</b> Transmission Tracker, Cost of Removal Deferred Tax Amortization; State Income Tax Flow-Through Amortization <b>Surrebuttal:</b> State Income Tax Flow-Through Amortization
KCP&L Greater Missouri Operations Company	ER-2012-0175	<b>Surrebuttal:</b> Transmission Tracker Conditions
Kansas City Power & Light Company	ER-2012-0174	<b>Rebuttal:</b> Flood Deferral of off-system sales <b>Surrebuttal:</b> Flood Deferral of off-system sales, Transmission Tracker conditions
Union Electric Company, d/b/a Ameren Missouri	ER-2012-0166	<b>Responsive:</b> Transmission Tracker
Union Electric Company, d/b/a Ameren Missouri	EO-2012-0142	<b>Rebuttal:</b> DSIM
Union Electric Company, d/b/a Ameren Missouri	EU-2012-0027	<b>Rebuttal:</b> Accounting Authority Order <b>Cross-Surrebuttal:</b> Accounting Authority Order
KCP&L Greater Missouri Operations Company	EO-2012-0009	<b>Rebuttal:</b> DSIM
Missouri Gas Energy, a Division of Southern Union	GU-2011-0392	<b>Rebuttal:</b> Lost Revenues <b>Cross-Surrebuttal:</b> Lost Revenues
Missouri-American Water Company	WR-2011-0337	<b>Surrebuttal:</b> Pension Tracker
The Empire District Electric Company	ER-2011-0004	<b>Staff Report on Cost of Service: Direct:</b> Report on Cost of Service; Overview of the Staff's Filing <b>Surrebuttal:</b> SWPA Payment, Ice Storm Amortization Rebasing, SO2 Allowances, Fuel/Purchased Power and True-up
The Empire District Electric Company	ER-2010-0130	<b>Staff Report Cost of Service: Direct</b> Report on Cost of Service; Overview of the Staff's Filing; Regulatory Plan Amortizations; <b>Surrebuttal:</b> Regulatory Plan Amortizations
Missouri Gas Energy, a Division of Southern Union	GR-2009-0355	<b>Staff Report Cost of Service: Direct</b> Report on Cost of Service; Overview of the Staff's Filing; <b>Rebuttal:</b> Kansas Property Taxes/AAO; Bad Debts/Tracker; FAS 106/OPEBs; Policy; <b>Surrebuttal:</b> Environmental Expense, FAS 106/OPEBs

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

<b>Company Name</b>	<b>Case Number</b>	<b>Issues</b>
KCP&L Greater Missouri Operations Company	EO-2008-0216	<b>Rebuttal:</b> 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
The Empire District Electric Company	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
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

**CASE PARTICIPATION OF  
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<b>Company Name</b>	<b>Case Number</b>	<b>Issues</b>
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
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**

**COMPANY NAME**

**CASE NUMBER**

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