Exhibit No.:	
Issue:	*DSIM*
Witness:	*Mark L. Oligschlaeger*
Sponsoring Party:	*MoPSC Staff*
Type of Exhibit:	*Rebuttal Testimony*
File No.:	*EO-2014-0095*
Date Testimony Prepared:	*March 28, 2014*

MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW

UTILITY SERVICES - AUDITING

REBUTTAL TESTIMONY

OF

MARK L. OLIGSCHLAEGER

KANSAS CITY POWER & LIGHT COMPANY

FILE NO. EO-2014-0095

Jefferson City, Missouri
March 2014

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OF

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REBUTTAL TESTIMONY

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MARK L. OLIGSCHLAEGER

KANSAS CITY POWER & LIGHT COMPANY

FILE NO. EO-2014-0095

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 of 1981 within the Auditing Unit.

Q. What is your current position with the Commission?

A. Since April 2011, I have held the position of Manager of the Auditing Unit, Utility Services Department, Regulatory Review Division, of the Commission.

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

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

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 rebuttal 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 32 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 Kansas City Power & Light Company ("KCPL") concerning its application ("Application") in this proceeding?

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

EXECUTIVE SUMMARY

Q. Please summarize your rebuttal testimony in this proceeding.

A. I address KCPL's proposed use of a Demand-Side Programs Investment Mechanism[1] ("DSIM") to recover certain costs associated with its Missouri Energy Efficiency Investment Act[2] (MEEIA) initiatives, often referred to as demand-side management (DSM) programs.[3]

In this testimony, I recommend that KCPL's proposal to amortize DSM program costs over a six-year period of time within the DSIM be rejected, as more concurrent rate recovery of these costs is appropriate.

[1] Commission rules governing demand-side programs investment mechanisms are contained in 4 CSR 240-3.163 and 4 CSR 240-20.093.
[2] Section 393.1075, RSMo, Supp. 2012.
[3] Commission rules governing demand-side programs are contained in 4 CSR 240-3.164 and 4 CSR 240-20.094.

I also recommend that KCPL's DSM program cost recovery component of its DSIM include interest (a "carrying cost") valued at KCPL's short-term debt rate applicable to program costs deferred under a DSIM tracker mechanism, and also to any monthly under- or over-recoveries of DSM program costs in a DSIM rate rider mechanism, as opposed to KCPL's proposal to use its weighted average cost of capital to apply interest for these purposes.

In addition, I recommend that KCPL's proposal to accrue carrying charges on the "net shared benefits" component of its DSIM costs be rejected.

Finally, I recommend that the Commission reject KCPL's proposal to include any unrecovered balances of program costs and net shared benefits in its rate base in general rate cases subsequent to establishment of a DSIM.

DSIM

Q. Would you explain the legislative and regulatory context for KCPL's Application in this case?

A. Yes. In 2009, the Missouri Legislature passed, and the Governor signed, the Missouri Energy Efficiency Investment Act. The general intent of this act is to encourage Missouri electric utilities to rely more on DSM investments when planning to meet their future customer loads when investment in DSM programs is more cost-effective than investment in traditional supply-side resources. Among other things, the MEEIA establishes that "[i]t shall be the policy of the state to value demand-side investments equal to traditional investments in supply and delivery infrastructure and allow recovery of all reasonable and prudent costs of delivering cost-effective demand-side programs."[4] In 2011, the Commission promulgated

[4] Section 393.1075 3.

Rules 4 CSR 240-3.163, 4 CSR 240.3.164, 4 CSR 240.20.093 and 4 CSR 240-20.094 (the "MEEIA Rules") to implement the MEEIA.

Q. What is KCPL seeking with its Application in this case?

A. It is seeking approval of its proposed DSM programs and DSIM.

Q. What is a DSIM?

A. A DSIM is a single-issue rate mechanism that can be used under the Commission's MEEIA Rules to obtain rate recovery of certain DSM costs outside of a general rate proceeding.

Q. Is KCPL's Application consistent with the Commission's MEEIA Rules with respect to rate recovery outside of a general rate proceeding?

A. No. KCPL has requested variances from the Commission's MEEIA Rules that, if granted, would allow materially different ratemaking treatment of the utility incentive component of a DSIM than would be allowed under the terms of the Commission's MEEIA Rule 4 CSR 240-20.093(2)(H). In his rebuttal testimony, Staff witness John A. Rogers will address the discrepancies between KCPL's DSIM proposal and the MEEIA Rule, and the Staff's position on granting the requested variances and any other necessary variances from the MEEIA Rule that would be needed to approve KCPL's DSIM proposal.

Q. Would you briefly describe KCPL's proposed DSIM?

A. Yes. As generally set out in the direct testimony of KCPL witness Tim M. Rush at pages 17 through 23, KCPL has proposed a DSIM for an approximate twenty-month period (May 2014 to December 2015, the "MEEIA Plan Period"). That proposed DSIM has a DSM program costs component, a net shared benefits component and a performance incentive component. A more specific description of each component of KCPL's proposed DSIM follows:

1) DSM Program Costs – projected to be incurred in an amount of $29 million over the MEEIA Plan Period, and recovered through a six-year amortization to expense;

2) Net Shared Benefits – projected in an amount of $17 million over the MEEIA Plan Period, and recovered through a two-year amortization to expense. The $17 million amount was computed as 38.54% of the total net shared benefits[5] associated with KCPL's DSM programs;

3) Performance Incentive[6] – an amount up to $5.89 million that KCPL will recover from customers if certain DSM performance targets are met.

Q. Why is KCPL proposing to recover a portion of the total net shared benefits of its DSM programs as a component of the DSIM?

A. KCPL has calculated that it should retain 38.54% of the total net shared benefits associated with its DSM program offerings in order to offset the estimated financial impact to it of the "lost margins" resulting from the DSM programs it offers to its customers.

Q. What are "lost margins?"

A. As Staff uses the term, "lost margins" to refer to the loss of revenues associated with offering of DSM programs, net of the associated variable fuel/purchased power expenses not expended and net of off-system sales revenues achieved due to reduction in customer loads. KCPL also refers to lost margins as "throughput disincentive."

[5] 4 CSR 240-20.093(C): Annual net shared benefits means the utility's avoided costs measured and documented through evaluation, measurement, and verification (EM&V) reports for approved demand-side programs less the sum of the programs' costs including design, administration, delivery, end-use measures, incentives, EM&V, utility market potential studies, and technical resource manual on an annual basis.

[6] 4 CSR 240-20.093(EE): Utility incentive component of a DSIM means the methodology approved by the commission in a utility's filing for demand-side program approval to allow the utility to receive a portion of annual net shared benefits achieved and documented through EM&V reports. 4 CSR 240-20.093((H) provides more detailed minimum requirements concerning any utility incentive component of a DSIM.

Q. Would you describe the proposed structure of KCPL's recommended DSIM mechanism?

A. Yes. KCPL's proposed DSIM would be implemented in two phases during the MEEIA plan period. In the first phase, May 2014 through May 2015, the DSIM would operate as a "tracker" mechanism, in which actual program costs incurred by KCPL and the 38.54% portion of net shared benefits retained by KCPL would be recorded as a regulatory asset to preserve the opportunity for KCPL to seek later rate recovery of those items. In the second phase, beginning in June 2015, the DSIM would operate as a "rate rider" mechanism in which rate recovery of program costs and 38.54% of the net shared benefits realized during the MEEIA Plan Period - i.e., for the first phase and the second phase - would begin outside of the context of a general rate proceeding. As proposed, by KCPL, the rider for KCPL's MEEIA Plan Period would be in operation from approximately June 1, 2015 through at least June 1, 2021, because KCPL has requested that its MEEIA DSM program costs incurred prior to June 1, 2015 be recovered through an amortization process over a six-year period.

During the rider phase of KCPL's DSIM proposal, certain adjustments to the DSIM rates would be made semi-annually due to variations in the program costs and the net shared benefits components over the term of the DSIM to "true-up" the DSIM revenue requirement to reflect the actual amount of DSM program costs and actual amount of net shared benefits incurred compared to the values for these metrics used for billing customers.

Timing of the proposed DSIM rider

Q. Why does KCPL propose not to implement a DSIM rider until June 2015, and use a tracker mechanism instead until that time?

A. As explained in the direct testimony of KCPL witness Rush at page 15, it is KCPL's understanding the terms of the stipulation and agreement in Case No. EO-2005-0329 as prohibiting KCPL from implementing any so-called "rider" mechanism prior to June 1, 2015.

Q. Does Staff agree with KCPL's understanding of the stipulation and agreement in Case No. EO-2005-0329?

A. Staff agrees that KCPL is prohibited from utilizing a rider mechanism prior to June 1, 2015; however, Staff asserts that a correct understanding of the stipulation and agreement language in Case No. EO-2005-0329 is that it prohibits KCPL from even *seeking* use of a rate rider mechanism, such as KCPL's requested DSIM in this Application, prior to June 1, 2015. Accordingly, Staff recommends that KCPL's request for use of a rider mechanism beginning on June 1, 2015, be rejected by the Commission as inconsistent with the terms of a prior stipulation and agreement entered into by KCPL. Please refer to the rebuttal testimony of Staff witness Natelle Dietrich for further discussion of Staff's position.

Q. In the event the Commission authorizes use of a DSIM rider mechanism by KCPL in this proceeding, does Staff have recommendations as to how that mechanism should be implemented?

A. Yes. These can be found in my and other Staff witnesses' rebuttal testimony in this proceeding. All of Staff's recommendations are summarized in the rebuttal testimony of Staff witness John A. Rogers.

Q. Does Staff agree with KCPL as to how KCPL's proposed DSIM tracker mechanism should operate?

A. No. Staff disagrees with KCPL's proposed use of a carrying charge equal to its weighted average cost of capital to apply to program costs during operation of the tracker mechanism. Staff also disagrees with KCPL's proposed application of any carrying cost to deferred net shared benefits.

Because these issues also carry over into the operation of the proposed DSIM rider mechanism as well, Staff will address its rationale for these positions in the context of KCPL's proposed DSIM rider mechanism.

Six-year amortization period

Q. Does Staff agree with KCPL's proposed six-year amortization method for recovering program costs within the DSIM rider mechanism?

A. No. One of the benefits of use of a rider mechanism to recover DSM costs to a utility is that recovery can be made much more concurrently with the actual incurrence of the costs by the utility than would be generally true if recovery was limited to general rate case proceedings. Recovery of costs through a rate rider mechanism accordingly has the effect of reducing the amount of "regulatory lag" associated with the costs for a utility.

Q. What is "regulatory lag?"

A. Regulatory lag is the passage of time between when a utility experiences a change in its financial situation and when a utility's rates reflect that change. In other contexts, utilities such as KCPL have decried the impact of "regulatory lag" on their ability to timely recover incurred costs in their approved rate levels.

Q. Did the MEEIA legislation address the issue of timely recovery of costs associated with DSM offerings?

A. Yes. One of the policies outlined in the MEEIA is to "provide the electric utility with timely recovery of all reasonable and prudent costs of delivering cost-effective demand-side programs… ".

Q. Is a proposal for the utility to wait six years or more to fully recover DSM program costs constitutes "timely recovery?"

A. No. While that or a similar proposal may be reasonable if general rate proceedings were the only mechanism in which utilities could recover these costs, one reason state law authorizes use of a single-issue rate mechanism such as the DSIM is to allow utilities to obtain faster rate recovery of DSM program costs than through general rate proceedings.

Q. Are there other reasons why establishing an extended period of rate recovery for DSM program costs is not appropriate?

A. Yes. The lengthy amortization period lessens the transparency of the mechanism to customers. Also, looking forward, if KCPL implements a second MEEIA cycle in 2016, as discussed in testimony, the costs of the multiple MEEIA cycles would begin "stacking" upon each other, further decreasing transparency, and increasing the impact on customers. More importantly, the ratemaking principles normally used in this jurisdiction call for prudently incurred expenses of a utility to be eligible for full rate recovery in the year incurred. In contrast, the capital assets invested in by utilities are normally recovered over a longer time period (usually over the expected life of the asset). DSM program costs are treated as expenses in this jurisdiction.

Q. If a specific expense is recovered in rates over an extended period of time, are "carrying charges" sometimes accrued on such amounts for ratemaking purposes?

A. Yes. If a utility has to "wait" for an extended period to recover in rates an expense, it may be argued that a cost associated with the "time value of money" to the utility should be recognized for ratemaking purposes by accruing a carrying charge on the unrecovered amount of the expense. Application of a carrying charge is similar in concept to allowing a utility to earn a return on its capital assets. Carrying charges can be based upon many different variables, typically ranging from a utility's full weighted cost of capital to a short-term debt interest rate.

Q. What would be the consequence of ordering a lengthy amortization period for rate recovery of DSM program costs, such as six years, on the amount of carrying costs charged to customers?

A. Accruing carrying costs for an extended recovery period would greatly increase the nominal amount of the DSM program costs to customers, in particular compared to the level of carrying costs that would be charged in the context of a rider mechanism that featured concurrent or near-concurrent recognition and recovery of the DSM program costs.

Q. Over what period of time is Staff recommending that DSM program costs and net shared benefits deferred under the DSIM tracker mechanism prior to June 1, 2015 be recovered in rates?

A. Staff's position is that DSM program costs and net shared benefits deferred under the tracker mechanism prior to June 1, 2015 should be amortized to expense over an appropriate time period to (1) maximize the transparency of MEEIA charge, (2) limit "stacking" of charges from multiple MEEIA cycles, (3) avoid rate shock from recovering the prior year's incurred charges over only 6 – 8 months in addition to the charges being incurred real time, (4) avoid significant predictable swings in the rider rate, and (4) coincide with the tariff effective dates for implementation of a rider mechanism. For these reasons, a recovery period of approximately 24 months is appropriate for deferred DSM program costs. The specific length of the amortization could vary by 1-2 months, and would depend on the timing of accounting adjustments under any rider. Please refer to the rebuttal testimony of Staff witness Sarah

Kliethermes for further explanation of this recommendation. Program costs and net shared benefits incurred after June 1, 2015 would be included in any rider at a level expected to be incurred during the rest of this first MEEIA cycle, no matter whether the Commission approves a rider mechanism in this proceeding or a subsequent proceeding.

Carrying charges on DSM program costs in the DSIM

Q. Assuming a relatively short recovery period is authorized for DSM program costs, should carrying costs be accrued on these amounts?

A. Yes, though a carrying cost rate equal to KCPL's ongoing short-term debt rates would be appropriate in this circumstance, in lieu of KCPL's proposal to use a weighted average cost of capital for purposes of calculating carrying costs.

Q. Why is a carrying cost tied to short-term debt rates appropriate in this instance?

A. A carrying cost rate tied to an overall weighted cost of capital for a utility is normally thought appropriate to apply to the utility's long-lived assets in rate base, such as the weighted cost of capital typically applied to plant in service and other rate base items in general rate proceedings. In contrast, short-term debt is commonly thought to be an applicable carrying cost rate to apply to relatively short-term investments of a utility. For example, the Federal Energy Regulatory Commission formula for calculation of the allowance for funds used during construction ("AFUDC") rate that has been adopted by the Missouri Commission for many years assumes that a utility's existing short term debt financing amounts is applied to its outstanding construction work in progress (CWIP) balances first, with only the excess amount (if any) of short-term debt above the CWIP balances then reflected in the utility's capital structure to be applied to its rate base investment. As a rule, an asset's construction period is almost always far shorter than the duration of its expected useful life.

Q. Are there additional reasons why KCPL's proposal to accrue carrying costs computed using its overall weighted cost of capital on its unrecovered DSM costs should be rejected?

A. Yes. The MEEIA Rule requires that periodic prudence reviews be conducted of MEEIA related expenses that are recovered through single-issue DSIM mechanisms and not given rate recovery in the context of a general rate proceeding review. If MEEIA costs are subsequently found by the Commission to be imprudently incurred, the MEEIA Rules7 require that such amounts be refunded back to customers with an interest rate equal to the utility's short-term debt applied.

It is inherently inequitable to value moneys flowing from the utilities to customers due to the provisions of the MEEIA Rule at a lower rate of interest than moneys flowing from the customers to the utilities per the MEEIA Rule. These two interest rates should be made equal and, in this instance, it is appropriate to use a short-term interest rate for both purposes.

Q. Does KCPL's parent company, Great Plains Energy (GPE), use a carrying cost tied to short term debt interest rates for internal purposes?

A. Yes. I am aware that GPE specifies that a carrying cost equal to a short-term debt rate be applied to transfers of cash between regulated and non-regulated GPE affiliates.

Carrying charges on a portion of net shared benefits in the DSIM

Q. Does KCPL recommend in this Application that carrying charges be applied to the 38.54% portion of net shared benefit amounts it will defer as part of the DSIM tracker mechanism and later directly recover through the DSIM rider mechanism?

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[7] 4 CSR 240-20.093(10) Prudence Reviews. A prudence review of the costs subject to the DSIM shall be conducted no less frequently than at twenty-four (24)-month intervals.
(A) All amounts ordered refunded by the commission shall include interest at the electric utility's short-term borrowing rate.

A. Yes.

Q. Should carrying charges be applied to net shared benefit amounts?

A. No. Use of a carrying charge is only appropriate when a utility has made an investment of its own funds related to provision of utility service. Recording of a net shared benefits amount is intended to compensate the utility for projected losses of sales and revenues associated with DSM programs. Unlike the case when DSM program costs are paid out, a loss of revenues does not equate in any way to an investment by a utility, in that there is no outlay of cash associated with lost margins. If funds are not available to a utility to expend for a particular purpose, then no carrying charges are necessary or appropriate to apply to the "non-expended" amount.

Q. Are there any other issues with the manner in which KCPL treats carrying costs in its direct filing?

A. Yes. In its direct filing, KCPL overstates its carrying costs calculations by failing to recognize the income tax impact related to the expenditures. KCPL applies the disputed carrying cost rate to the total amount of its various unrecovered expenditures. KCPL does not acknowledge that a majority, if not all, of these expenditures will be deductible for income tax purposes. These deductions will reduce the amount of KCPL's income tax liability with the Internal Revenue Service and the Missouri Department of Revenue. As a general rule, KCPL will only incur carrying costs of any kind on approximately 60% of its expenditures, not the 100% balance used for the carrying costs determination in its direct filing.

Rate base treatment of DSM program costs and a portion of net shared benefits in future general rate proceedings

Q. What is Staff's position regarding KCPL's request to include the unrecovered balance of program costs and net shared benefits in KCPL's future general rate proceedings?

A. Staff is opposed to this proposal, in the event a rider mechanism is approved by the Commission for recovery of these items.

Inclusion in utility rate base is generally appropriate for items of investment by a utility for which recovery of the financing costs can only be accomplished through periodic general rate proceedings. In that event, any unrecovered portion of the prudent utility investment is included in rate base so KCPL can earn a return on that amount. Use of a rider mechanism, in contrast, allows a utility to recover the costs of financing specific covered investments on a real-time or close to real-time basis. For that reason, rate base treatment of unrecovered DSM financial impacts is not necessary due to the relatively short recovery period utilities will benefit from via the rider mechanism.

In any event, for the reasons already discussed, "lost margins" and the related concept of the recording of "net shared benefits" by a utility do not represent an investment by a utility and, therefore, should not be included in rate base under any circumstances, whether a rider mechanism is approved for KCPL or not in this Application.

Concluding remarks

Q. Are you testifying about KCPL's proposed DSIM performance incentive component?

A. No. Staff witness John A. Rogers is addressing that component.

Q. Would adoption of Staff's recommendations concerning the components of KCPL's proposed DSIM addressed in your testimony meet the goals stated in the MEEIA that DSM investments be provided timely cost recovery, that utility financial incentives are aligned with more efficient use of energy by customers, and that utilities offering such programs be provided timely earnings opportunities on their DSM investments?

A. In my opinion, it would.

Q. In the event the Commission does not authorize use of a DSIM rider mechanism in this proceeding, would Staff oppose implementation in this proceeding of a DSIM tracker mechanism for an appropriate portfolio of MEEIA DSM programs?

A. No. Staff would not oppose implementation of a tracker mechanism to record appropriate DSM costs, with the following conditions:

1) The amortization period for the deferred costs would be determined in a future rate case or DSIM rider proceeding (the latter to be filed June 1, 2015 or later); and

2) The appropriate carrying cost rate for applicable DSIM components would be ordered in this proceeding.

Q. Does this conclude your rebuttal testimony?

A. Yes, it does.

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	Accounting Authority Order
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
Ozark Telephone Company	TT-2001-117	Policy

CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER

Company Name	Case Number	Issues
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; Uncollectables
Laclede Gas Company	GA-2002-429	Accounting Authority Order 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
Missouri Gas Utility	GR-2008-0060	Report on Cost of Service; Overview of Staff’s Filing

CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER

Company Name	Case Number	Issues
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
KCP&L Greater Missouri Operations Company	EO-2008-0216	**Rebuttal:** Accounting Authority Order Request
Missouri Gas Energy, a Division of Southern Union	GR-2009-0355	**Staff Report Cost of Service: Direct** Report on Cost of Service; Overview of the Staff's Filing; **Rebuttal:** Kansas Property Taxes/AAO; Bad Debts/Tracker; FAS 106/OPEBs; Policy; **Surrebuttal:** Environmental Expense, FAS 106/OPEBs
The Empire District Electric Company, The-Investor (Electric)	ER-2010-0130	**Staff Report Cost of Service: Direct** Report on Cost of Service; Overview of the Staff's Filing; Regulatory Plan Amortizations; **Surrebuttal:** Regulatory Plan Amortizations
The Empire District Electric Company	ER-2011-0004	**Staff Report on Cost of Service:** **Direct:** Report on Cost of Service; Overview of the Staff's Filing, **Surrebuttal:** SWPA Payment, Ice Storm Amortization Rebasing, S02 Allowances, Fuel/Purchased Power and True-up
Missouri-American Water Company	WR-2011-0337	**Surrebuttal:** Pension Tracker
Missouri Gas Energy, A Division of Southern Union	GU-2011-0392	**Rebuttal:** Lost Revenues **Cross-Surrebuttal:** Lost Revenues
KCP&L Greater Missouri Operations Company	EO-2012-0009	**Rebuttal:** DSIM
Union Electric Company d/b/a Ameren Missouri	EU-2012-0027	**Rebuttal:** Accounting Authority Order **Cross-Surrebuttal:** Accounting Authority Order
Union Electric Company d/b/a Ameren Missouri	EO-2012-0142	**Rebuttal:** DSIM

CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER

Company Name	Case Number	Issues
Union Electric Company d/b/a Ameren Missouri	ER-2012-0166	**Responsive:** Transmission Tracker
Kansas City Power & Light Company	ER-2012-0174	**Rebuttal:** Flood Deferral of off-system sales **Surrebuttal:** Flood Deferral of off-system sales, Transmission Tracker conditions
KCP&L Greater Missouri Operations Company	ER-2012-0175	**Surrebuttal:** Transmission Tracker Conditions
The Empire District Electric Company	ER-2012-0345	**Direct (Interim):** Interim Rate Request **Rebuttal:** Transmission Tracker, Cost of Removal Deferred Tax Amortization; State Income Tax Flow-Through Amortization **Surrebuttal:** State Income Tax Flow-Through Amortization
KCP&L Greater Missouri Operations Company	ET-2014-0059	**Rebuttal:** RES Retail Rate Impact **Surrebuttal:** RES Retail Rate Impact
Kansas City Power & Light Company	ET-2014-0071	**Rebuttal:** RES Retail Rate Impact **Surrebuttal:** RES Retail Rate Impact
Union Electric Company d/b/a Ameren Missouri	ET-2014-0085	**Surrebuttal:** RES Retail Rate Impact
Kansas City Power & Light Company & KCP&L Greater Missouri Operations Co	EU-2014-0077	**Rebuttal: Accounting Authority Order**

Cases prior to 1990 include:

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

CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER

COMPANY NAME	CASE NUMBER
KPL Gas Service Company	GR-86-76
Kansas City Power and Light Company	HO-86-139
Southwestern Bell Telephone Company	TC-89-14