

*Exhibit No.:*  
*Issue(s):* Accounting and Ratemaking  
*Witness:* Mark L. Oligschlaeger  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Rebuttal Testimony  
*Case No.:* ET-2018-0132  
*Date Testimony Prepared:* October 1, 2018

**MISSOURI PUBLIC SERVICE COMMISSION**

**COMMISSION STAFF DIVISION**

**AUDITING DEPARTMENT**

**REBUTTAL TESTIMONY**

**OF**

**MARK L. OLIGSCHLAEGER**

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

**CASE NO. ET-2018-0132**

*Jefferson City, Missouri  
October 2018*

1 **REBUTTAL TESTIMONY**

2 **OF**

3 **MARK L. OLIGSCHLAEGER**

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

6 **CASE NO. ET-2018-0132**

7 Q. Please state your name and business address.

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

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

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

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

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

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

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

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

22 A. Yes, numerous times. A listing of the cases in which I have previously filed  
23 testimony before this Commission, and the issues I have addressed in testimony in cases from  
24 1990 to current, is attached as Schedule MLO-r1 to this rebuttal testimony.

Rebuttal Testimony of  
Mark L. Oligschlaeger

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  
4 approximately 37 years and have submitted testimony on ratemaking matters numerous times  
5 before the 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") review of the  
10 Application filed by Union Electric Company, d/b/a Ameren Missouri ("Ameren Missouri")  
11 in this case?

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

13 Q. What is the purpose of your rebuttal testimony?

14 A. The purpose of this testimony is to present Staff's response to the accounting  
15 and ratemaking recommendations made in Ameren Missouri's Application and by  
16 Ameren Missouri witness Steven M. Wills in his direct testimony in relation to the proposed  
17 "Charge Ahead" Program.

18 Q. Are other Staff witnesses sponsoring rebuttal testimony for Staff in  
19 this proceeding?

20 A. Yes. Staff witnesses Sarah L.K. Lange and Byron M. Murray are filing rebuttal  
21 testimony in this case to address other aspects of Ameren Missouri's Charge Ahead Program.

1     **EXECUTIVE SUMMARY**

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

3           A.     In this testimony, I recommend that the recommendation made by Ameren  
4 Missouri for the Commission to authorize “deferral” accounting for costs associated with its  
5 proposed Charge Ahead program be rejected, as Ameren Missouri has not provided any  
6 support for that proposed extraordinary accounting treatment. In addition, I will explain why  
7 Staff opposes Ameren Missouri’s request for approval of ratemaking determinations  
8 concerning Charge Ahead program costs in this docket.

9     **CHARGE AHEAD ACCOUNTING AND RATEMAKING**

10          Q.     What accounting and rate treatments do Ameren Missouri witness Wills  
11 recommend be applied to certain costs in this proceeding associated with the “Charge Ahead”  
12 program?

13          A.     Mr. Wills recommends that the program costs incurred in relation to the  
14 proposed Electric Vehicle and Business Solutions components of the Charge Ahead program  
15 be “deferred” for accounting purposes, with the deferred amounts to be allowed subsequent  
16 recovery in customer rates over a seven-year amortization period. This proposal is generally  
17 discussed from pages 40 through 55 of Mr. Wills’ direct testimony.

18          Q.     What is “deferral accounting”?

19          A.     Deferral accounting is the practice of treating certain financial impacts as a  
20 “deferred asset/liability” or “regulatory asset/liability” on a utility’s balance sheet in lieu of  
21 charging the cost as a period revenue or expense item on the utility’s income statement as  
22 would normally be required under the Uniform System of Accounts (USOA) adopted by the  
23 Commission for accounting purposes. For purposes of utility ratemaking, deferral treatment

1 is often employed to allow a utility the opportunity to obtain full rate recovery of particular  
2 costs at a later time even though the cost was not incurred within an ordered test year, update  
3 period or true-up period in a general rate case.

4 Q. What are the Commission's criteria for granting authorizations for deferral  
5 accounting?

6 A. The Commission's criteria for authorizing deferrals are that the costs in  
7 question be associated with an "extraordinary event." Extraordinary events are occurrences  
8 that are unique, unusual and non-recurring. The classic examples of extraordinary events  
9 giving rise to deferral requests are natural disasters such as wind or ice storms, or  
10 major flooding.

11 Q. Does Ameren Missouri argue in its direct testimony in this proceeding that the  
12 Electric Vehicle and Business Solutions Charge Ahead program costs for which deferral  
13 treatment is being sought are extraordinary in nature?

14 A. Ameren Missouri does not. Staff likewise views these particular costs as not  
15 extraordinary in nature. Instead, these costs are associated with an effort by Ameren Missouri  
16 to promote new loads in order to improve efficient utilization of the Company's distribution  
17 system, with an ultimate goal of achieving certain financial benefits for its shareholders  
18 and customers.

19 Q. If the costs in question are not asserted to be extraordinary in nature, what is  
20 the basis for Ameren Missouri's request that the expenditures be subject to deferral treatment?

21 A. No clear rationale is stated for this request in either Ameren Missouri's  
22 Application or in its filed direct testimony. The closest approximation to a justification for

1 this accounting treatment are the references that appear in Mr. Wills' direct testimony to  
2 ratemaking treatments afforded electric vehicle related costs in other jurisdictions.

3 Q. According to Mr. Wills, how have other jurisdictions allowed recovery of  
4 expenditures similar to those envisioned within the Charge Ahead Electric Vehicles program?

5 A. At page 43 of his direct testimony, Mr. Wills discusses the practices in Utah,  
6 Ohio and Massachusetts of allowing utilities to recover electric vehicle costs on a single-issue  
7 basis. Because Mr. Wills asserts that current Missouri law does not currently allow for  
8 similar single-issue recovery of these types of costs in this jurisdiction, deferral accounting for  
9 the program costs is then presented as the next best alternative.

10 Q. Does Staff agree with this line of thought?

11 A. No. Absent persuasive justification for a finding that these costs should be  
12 considered extraordinary, Staff recommends that normal USOA accounting (i.e., charging the  
13 costs to expense as incurred) be applied to program costs.

14 Q. What is Staff's position regarding Ameren Missouri's requests that certain  
15 ratemaking determinations be made by the Commission in this proceeding?

16 A. If Staff's recommendation to reject Ameren Missouri's proposed deferral  
17 accounting treatment for Charge Ahead costs is adopted by the Commission, then the  
18 Company's proposed ratemaking treatments for the deferred costs becomes moot. However,  
19 if the deferral accounting proposal is accepted, Staff's recommendation is nonetheless  
20 that Ameren Missouri's request for associated ratemaking determinations be rejected by  
21 the Commission.

22 Q. What ratemaking determinations does Ameren Missouri seek in this  
23 Application?

1           A.     Primarily, Ameren Missouri seeks approval to recover deferred Charge Ahead  
2 program costs over a seven-year period through an amortization to expense. In addition,  
3 the Company states that it is not requesting rate base treatment for the deferred costs in future  
4 rate cases.

5           Q.     How was the proposed seven-year rate recovery period determined by  
6 Ameren Missouri?

7           A.     In his direct testimony at pages 46 – 52, Mr. Wills presents an analysis that  
8 purports to demonstrate that seven years would be an optimal recovery period for the  
9 Company and its customers for these program costs based upon estimates of certain future  
10 values. These values include forecasts of how often Ameren Missouri will seek electric rate  
11 relief in the future, the amount of rate relief that will be received, and other factors.

12          Q.     Does Staff disagree with any of Ameren Missouri’s forecast values used in  
13 Mr. Wills’ analysis?

14          A.     Yes, at least one. Staff disagrees with Mr. Wills’ assumption that Ameren  
15 Missouri is likely to seek changes to its electric rates every two years in the immediate future.  
16 While this assumption may have been reasonable in the past, it ignores the recent enactment  
17 into law of Senate Bill 564 (SB 564) which, among other provisions, allows electric utilities  
18 to defer the return and depreciation requirements associated with almost all of its  
19 capital investments for at least a five-year period. This capital cost deferral is referred to as  
20 “plant-in-service accounting,” or “PISA.” Given the significant protections against  
21 “regulatory lag” provided through PISA, it is very reasonable to assume that Ameren  
22 Missouri and other electric utilities that elect the PISA option will be able to delay rate  
23 increase filings for a significantly longer period of time than before SB 564 became law.

1 Q. Do you have an opinion as to what would be a more reasonable assumption as  
2 to rate case filing intervals in the future for Ameren Missouri?

3 A. Yes. In my opinion, an assumption of a three-year or even a four-year interval  
4 between general rate case filings would be much more reasonable than assuming rate cases  
5 every two years as Ameren Missouri does for purposes of this Application.

6 Q. Do you have further support for your contention that Ameren Missouri is not  
7 likely to file rate cases every two years in the near term?

8 A. Yes. On September 1, 2018, Ameren Missouri filed its notice with the  
9 Commission of its election to use the earlier-referenced PISA accounting treatment for plant  
10 additions. It is my understanding that by making this election Ameren Missouri has agreed  
11 that its base rates will not be changed until any earlier than April 1, 2020. Since Ameren  
12 Missouri's last change in base rates took effect on April 1, 2017, this means that, at a  
13 minimum, there will be at least three years between Ameren Missouri's last rate change and  
14 its next one.

15 Q. Are any of Mr. Wills' forecasts more reasonable than that assumed for rate  
16 case timing?

17 A. Some of Mr. Wills' other assumptions may be reasonable in nature. However,  
18 Staff cannot recommend that binding ratemaking determinations be made at this time in this  
19 docket based upon inherently speculative assumptions about future events and values.  
20 If Ameren Missouri is granted its requested deferral accounting treatment in this case,  
21 it would be much more appropriate to wait until its next general rate proceeding to make a  
22 determination of the ratemaking treatment for deferred costs that can be based on known and  
23 measurable circumstances at that time.



Rebuttal Testimony of  
Mark L. Oligschlaeger

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

2 A. Staff recommends that Ameren Missouri's request for deferral accounting  
3 authority be rejected, as the costs in question are not extraordinary in nature.

4 In the event that such deferral accounting is authorized by the Commission,  
5 Staff recommends that all ratemaking findings associated with such costs be reserved to  
6 subsequent rate proceedings.

7 Q. Does this conclude your rebuttal testimony?

8 A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI

In the Matter of the Application of Union        )  
Electric Company d/b/a Ameren Missouri for   )  
Approval of Efficient Electrification Program   )        Case No. ET-2018-0132

**AFFIDAVIT OF MARK L. OLIGSCHLAEGER**

STATE OF MISSOURI        )  
  )  
COUNTY OF COLE        )        ss.

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

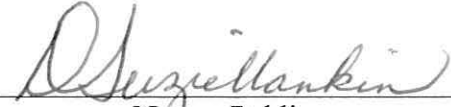
Further the Affiant sayeth not.

  
\_\_\_\_\_  
**MARK L. OLIGSCHLAEGER**

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 27<sup>th</sup> day of September 2018.

D. SUZIE MANKIN  
Notary Public - Notary Seal  
State of Missouri  
Commissioned for Cole County  
My Commission Expires: December 12, 2020  
Commission Number: 12412070

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

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

<b>Company Name</b>	<b>Case Number</b>	<b>Issues</b>
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
Empire District, a Liberty Utilities Company	EO-2018-0092	<b>Rebuttal:</b> Ashbury 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
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 Coast Adjustment Mechanism; Energy Efficiency and Water Loss Reduction Deferral Mechanism Tracker
Laclede Gas Company	GO-2015-0178	<b>Direct:</b> ISRS True-ups

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

<b>Company Name</b>	<b>Case Number</b>	<b>Issues</b>
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 Company	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
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

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

<b>Company Name</b>	<b>Case Number</b>	<b>Issues</b>
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 Rebasings, SO2 Allowances, Fuel/Purchased Power and True-up
The Empire District Electric Company, The-Investor (Electric)	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
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

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

<b>Company Name</b>	<b>Case Number</b>	<b>Issues</b>
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
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

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

<b>Company Name</b>	<b>Case Number</b>	<b>Issues</b>
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**

<u>COMPANY NAME</u>	<u>CASE NUMBER</u>
Kansas City Power and Light Company	ER-82-66
Kansas City Power and Light Company	HR-82-67
Southwestern Bell Telephone Company	TR-82-199
Missouri Public Service Company	ER-83-40
Kansas City Power and Light Company	ER-83-49
Southwestern Bell Telephone Company	TR-83-253
Kansas City Power and Light Company	EO-84-4
Kansas City Power and Light Company	ER-85-128 & EO-85-185
KPL Gas Service Company	GR-86-76
Kansas City Power and Light Company	HO-86-139
Southwestern Bell Telephone Company	TC-89-14