

*Exhibit No.:*  
*Issue:* Accounting Order –  
Department of Energy  
Nuclear Waste Fund Fees  
*Witness:* Mark L. Oligschlaeger  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Rebuttal Testimony  
*File No.:* EU-2015-  
*Date Testimony Prepared:* October 9, 2014

**MISSOURI PUBLIC SERVICE COMMISSION**

**REGULATORY REVIEW DIVISION**

**UTILITY SERVICES - AUDITING**

**DIRECT TESTIMONY**

**OF**

**MARK L. OLIGSCHLAEGER**

**KANSAS CITY POWER & LIGHT COMPANY**

**FILE NO. EU-2015- 0094**

*Jefferson City, Missouri*  
*October 2014*

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OF  
MARK L. OLIGSCHLAEGER  
KANSAS CITY POWER & LIGHT COMPANY  
FILE NO. EU-2015-\_\_\_\_\_**

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1 **DIRECT TESTIMONY**

2 **OF**

3 **MARK L. OLIGSCHLAEGER**

4 **KANSAS CITY POWER & LIGHT COMPANY**

5 **FILE NO. EU-2015-\_\_\_\_\_**

6 Q. Please state your name and business address.

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

8 Q. What are your educational background and work experience?

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

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

14 A. In April 2011, I assumed the position of Manager of the Auditing Unit, within the  
15 Audits, Accounting, and Financial Analysis Department, Regulatory Review Division, of the  
16 Commission.

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

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

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

21 A. Yes, numerous times. A listing of the cases in which I have previously filed  
22 testimony before this Commission, and the issues I have addressed in testimony in cases from  
23 1990 to current, is attached as Schedule MLO-1 to this testimony.

1 Q. What knowledge, skills, experience, training and education do you have in the  
2 areas of which you are testifying here?

3 A. I have been employed by this Commission as a Regulatory Auditor for over  
4 30 years, and have submitted testimony on ratemaking matters numerous times before the  
5 Commission, including in a number of cases that dealt with accounting authority orders. I have  
6 also been responsible for the supervision of other Commission employees in rate cases and other  
7 regulatory proceedings many times. I have received continuous training at in-house and outside  
8 seminars on technical ratemaking matters since I began my employment at the Commission.

9 **EXECUTIVE SUMMARY**

10 Q. Would you summarize your testimony?

11 A. Since May 2014, Kansas City Power & Light Company (KCPL) has been  
12 effectively relieved via a court order of an obligation to pay certain amounts on a quarterly basis  
13 to the United States Department of Energy (DOE) pertaining to costs associated with storage of  
14 depleted nuclear fuel. However, the rates charged by KCPL to its customers currently contain an  
15 amount associated with the DOE payments, a situation that will continue until rates are changed  
16 as a result of KCPL's next general rate proceeding. I explain why Staff believes that the recent  
17 setting of the DOE fee payments to "zero" is an "extraordinary event," and why that designation  
18 justifies capturing the difference between the DOE fee amounts currently being recovered in  
19 customer rates and the amount KCPL currently pays for these fees (i.e., zero) as a regulatory  
20 liability. I will also briefly discuss the concept of "regulatory lag," and explain why the event  
21 triggering this Application is not an example of "normal" regulatory lag.

22 Q. Does Staff have any other witnesses?

1           A.     Yes. Staff witness Keith Majors of the Auditing Unit is also submitting direct  
2 testimony in this proceeding.

3           **ACCOUNTING AUTHORITY ORDERS**

4           Q.     What is Staff requesting the Commission to do?

5           A.     As Staff witness Keith Majors testifies, Staff is requesting the Commission to  
6 order KCPL to defer and record in a subaccount of Account 254 of the Uniform System of  
7 Accounts of the Federal Energy Regulatory Commission (USOA) certain amounts it is currently  
8 recovering in its retail rates that are associated with the collection and disposal of spent nuclear  
9 fuel and high level waste resulting from operation of the Wolf Creek nuclear generating unit.

10          Q.     What is an “accounting authority order?”

11          A.     An accounting authority order (AAO) is a Commission order that authorizes a  
12 utility to account for a financial item in a different manner than prescribed in the USOA which,  
13 by rule 4 CSR 240-20.030, the Commission has adopted for regulatory accounting purposes.  
14 The most common example of AAOs in this jurisdiction are orders from the Commission  
15 allowing a company to defer on its books costs associated with “extraordinary events,” such as  
16 natural disasters (or so-called “acts of God”).

17          Q.     What is a “deferral?”

18          A.     In the context of most AAO requests, “deferral” is the booking of a particular  
19 cost, normally charged to expense on a utility’s income statement in the current period, to  
20 the company’s balance sheet as a regulatory asset or a regulatory liability. For financial  
21 reporting purposes, a deferral into a regulatory asset allows a utility to avoid taking a charge  
22 against earnings in the amount of that cost in the current period. For ratemaking purposes, a  
23 deferral into a regulatory asset allows a utility to seek subsequent rate recovery of the deferred

1 cost, even if it was incurred outside of a test year, test year update period, or true-up period of a  
2 general rate proceeding.

3 AAOs can also be used to defer amounts that would normally be reflected as an increase  
4 in utility income under normal accounting practices. Under this approach, the amounts can be  
5 deferred as a regulatory liability on the utility's balance sheet, and be eligible for rate treatment  
6 in some manner in the utility's next general rate proceeding.

7 Q. What are "regulatory assets" and "regulatory liabilities?"

8 A. A regulatory asset is a cost booked by a utility as an asset on its balance sheet  
9 based upon a reasonable probability that regulatory authorities will agree to allow rate recovery  
10 of the cost at a later time. A regulatory liability is an amount booked by a utility as a liability on  
11 its balance sheet based upon a reasonable probability that regulatory authorities will order that  
12 the deferred amounts be reflected in the utility cost of service as a credit or reduction at a later  
13 time.

14 Q. What standard has the Commission used to determine whether it should authorize  
15 a utility to deviate from normal USOA accounting rules?

16 A. Generally, the Commission in prior cases has stated that the standards for granting  
17 the authority to a utility to defer costs incurred outside of a test year as a regulatory asset are:  
18 1) that the costs pertain to an event that is extraordinary, unusual and unique, and not  
19 recurring; and 2) that the costs associated with the event are material. Staff asserts that the same  
20 standard is appropriate for determining when to order regulatory liability treatment for certain  
21 amounts.

22 Q. When has the Commission specified that deferral treatment should only be  
23 granted to extraordinary items?

1           A.     In Case Nos. EO-91-358 and EO-91-360,<sup>1</sup> the Commission set out policy  
2 directives regarding the use of AAOs to defer costs normally charged to income as they are  
3 incurred. At page 7 in its Report and Order (December 20, 1991) in that proceeding, the  
4 Commission stated:

5                     Under historical test year ratemaking, costs are rarely considered from  
6 earlier than the test year to determine what is a reasonable revenue  
7 requirement for the future. Deferral of costs from one period to a  
8 subsequent rate case causes this consideration and should be allowed only  
9 on a limited basis.

10                    This limited basis is when events occur during a period which are  
11 extraordinary, unusual and unique, and not recurring. These types of  
12 events generate costs which require special consideration. These types of  
13 costs have traditionally been associated with extraordinary losses due to  
14 storm damage or outages, conversions or cancellations. *UE* at 618. The  
15 Commission in the past has also allowed accrual of Allowance for Funds  
16 Used During Construction (AFUDC) and nuclear fuel leases. These were  
17 allowed because of the size of the investments to be deferred. The USOA  
18 recognizes that only extraordinary items should be deferred. The  
19 definition cited earlier states the intent of the USOA that net income shall  
20 reflect all items of profit and loss during the period and exceptions are  
21 only for those items which are of significant effect, not expected to recur  
22 frequently, and which are not considered in the evaluation of ordinary  
23 business operations.

24 Later, at page 8 of the Report and Order in Case Nos. EO-91-358 and EO-91-360,  
25 the Commission stated the following regarding materiality of costs for which deferral treatment  
26 is sought:

27                     The issues of whether the event has a material and substantial effect on a  
28 utility's earnings is also important, but not a primary concern.

29           Q.     Does the Commission make ratemaking findings in AAO cases?

30           A.     No. The Commission has traditionally held that AAO applications are for the sole  
31 purpose of determining the accounting treatment to be afforded to certain costs. Any decisions

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<sup>1</sup> In the matter of the application of Missouri Public Service for the issuance of an accounting order relating to its purchase power commitments.

1 regarding rate recovery of deferred costs have always been reserved by the Commission for  
2 subsequent general rate proceedings.

3 Q. What types of costs associated with extraordinary events has the Commission  
4 traditionally allowed utilities to defer through the AAOs?

5 A. Initially, AAOs were most often used to allow utilities to defer the  
6 incremental costs incurred to repair and restore the utilities' infrastructure from significant  
7 damage caused by natural disasters such as floods, tornadoes and other wind storms, and ice  
8 storms. However, over time the Commission has also authorized AAO's for other types of  
9 events such as extraordinary mechanical failure not involving operator negligence;  
10 costs associated with Commission rules; costs associated with completion of extraordinary  
11 capital projects; and other matters.

12 Recently, the Commission approved an AAO request by Union Electric Company d/b/a  
13 Ameren Missouri in File No. EU-2012-0027 to defer lost revenues associated with a January  
14 2009 ice storm.

15 In past cases where the Commission has authorized utilities to defer costs through an  
16 AAO mechanism, the Commission has consistently tied this action to the existence of a related  
17 event it deems as "extraordinary."

18 Q. Is there any reason the Commission's criteria for allowing deferral of expenses  
19 should not also apply when there is a reduction of an expense?

20 A. No. Extraordinary events can lead to a financial benefit to a utility as well as to a  
21 financial detriment. Consistent treatment of both financial benefits and detriments is appropriate  
22 when considering deferrals.



1 Q. Would you generally explain how an AAO can be used to account for an  
2 extraordinary benefit or a gain?

3 A. Assume a utility experiences an extraordinary event that provides it with a  
4 windfall benefit of some sort. Depending on the circumstances, it would be appropriate policy  
5 for the Commission to order the affected utility to defer the amount of the positive financial  
6 impact of the event on its balance sheet to allow consideration of flowing all or part of the  
7 windfall financial benefit to the utility's customers in some manner in its next general rate case.  
8 Another approach would be to offset the windfall financial benefits in question against deferred  
9 costs from prior periods for purposes of rate recovery.

10 Q. Under the scenario of the utility receiving a benefit from an extraordinary event,  
11 how would the utility account for the financial benefit on its regulatory books and records?

12 A. In most circumstances, that benefit should be booked to Account 254,  
13 Other Regulatory Liabilities; however, the Commission must direct or authorize the utility to use  
14 that account for this purpose. This recommendation is also addressed in Staff witness Majors'  
15 direct testimony.

16 Q. Why has Staff filed this case?

17 A. As is explained in more detail in Staff witness Majors' direct testimony, as the  
18 part owner of a nuclear generating facility KCPL has been required since 1985 to make periodic  
19 payments to the DOE related to activities involving disposal of spent nuclear fuel and high level  
20 waste. Since that time, an allowance for these payments has been included in KCPL's  
21 customers' rates. Recently, a court ordered that such payments to DOE by utilities be halted in  
22 May 2014, because of DOE's failure to take certain actions related to the disposal of the spent  
23 nuclear fuel and high level waste. Accordingly, since May 2014, KCPL has continued to collect

1 amounts in rates related to the DOE payments based upon DOE spent nuclear fees of 1/10 cent  
2 per kWh for generation by Wolf Creek delivered and sold and attributable to KCPL, but has  
3 incurred no spent nuclear fuel fees payable to DOE.

4 Q. Were the DOE spent nuclear fuel fees KCPL incurred in the past extraordinary?

5 A. No, not in Staff's opinion.

6 Q. Was the court order to set the spent nuclear fuel and high level waste to zero an  
7 extraordinary event?

8 A. Yes. Staff considers the abrupt termination of these payments after KCPL  
9 incurred these costs for close to 30 years to be unusual, unique and non-recurring, and hence  
10 extraordinary. First, the expense KCPL incurred in the past for DOE's fees should be considered  
11 closely akin to a tax that is levied for a specific public policy purpose; i.e., to fund disposal  
12 activities related to spent nuclear fuel and high level waste in protection of the public health.  
13 If amounts recovered in rates by KCPL related to DOE funding can no longer be dedicated to  
14 that purpose, it makes more sense to use the current over-recovery of this item for some  
15 alternative purpose useful to KCPL's customers rather than simply allow KCPL to book  
16 increased earnings as a result. Secondly, the payments ceased due to a court order, and the  
17 action of halting the payments was not in any way within KCPL's control, making the impact of  
18 the court order an unearned financial "windfall" for KCPL. Thirdly, DOE fees were mandated  
19 by the federal government for the specific and sole purpose of the long-term storage of  
20 radioactive waste of from the use of nuclear fuel and related materials. The government had the  
21 sole responsibility and obligation to take possession of this nuclear waste to dispose of and store  
22 the waste product. The DOE failed to do so. A federal court determined that utility owners of  
23 nuclear power plants were no longer under obligation to make further payments to DOE at this

1 time since it did not meet its obligations of disposing this radioactive material. The decision to  
2 set the level of DOE fees to zero was not in the discretion of KCPL.

3 Q. In other contexts, has special ratemaking treatment been authorized for certain  
4 costs associated with nuclear power plants?

5 A. Yes. In the 1980s, the Missouri Legislature approved use of a single-issue  
6 ratemaking mechanism to allow recovery of costs incurred by electric utilities to make periodic  
7 payments to their nuclear decommissioning trust funds. The trust funds were intended to build  
8 up financial resources for required activities associated with the decontamination and restoration  
9 of nuclear generating unit sites once the units reach the end of their useful lives. This past action  
10 indicates to Staff that costs incurred to protect the public safety from potential detrimental  
11 impacts of nuclear unit operation have been deemed to be a special category of expense, and  
12 should be treated in some circumstances as being extraordinary in nature.

13 The nuclear decommissioning trust funds for KCPL's Wolf Creek and Ameren  
14 Missouri's Callaway nuclear units are included in rates and paid for by electric customers. These  
15 funds are set aside to clean up the power plant sites at the end of their useful lives. Neither  
16 KCPL nor Ameren Missouri can use these funds for any other purpose and do not have access to  
17 the funds until it is time to decommission Wolf Creek and Callaway.

18 Q. What are the benefits of an order requiring KCPL to defer the financial impact of  
19 this cost reduction?

20 A. Deferral of the financial impact of this event will allow consideration by the  
21 Commission of a number of alternatives for handling this cost reduction in an appropriate  
22 manner in KCPL's next general rate case.

1 Q. How might the Commission treat any amounts deferred as a result of this case in a  
2 future rate case?

3 A. There are a number of alternative ways the Commission might choose to reflect  
4 these deferrals in future KCPL rate proceedings, including:

- 5 1) The deferred amount could be returned directly to customers over a period of time  
6 through amortization in KCPL's cost of service in a future general rate case;
- 7 2) The deferred amount could offset future nuclear fuel expenses charged to  
8 Account 518 that would otherwise be included in KCPL's cost of service in a  
9 future general rate case;
- 10 3) The deferred amount could offset a regulatory asset that would otherwise be  
11 included in KCPL's cost of service in a future general rate case; or
- 12 4) The deferred amount could be preserved on the books as a regulatory liability to  
13 offset future costs (expense or capital investment) related to the storage of spent  
14 nuclear fuel and high level waste. In this scenario, Staff would recommend that,  
15 to account for the time value of money, carrying costs (interest) be added to the  
16 deferred amount, or the deferred amount be used as a rate base offset.

17 This is not an exhaustive list and, again, the Commission has traditionally reserved any  
18 ratemaking treatment for deferred amounts to a general rate proceeding.

19 Q. If the financial impact of the reduction to zero of the DOE fee KCPL incurs is  
20 given deferral treatment, is it possible that in KCPL's next general rate case the Commission  
21 may nonetheless decide not to give any ratemaking treatment to the deferred amounts?

22 A. That is possible. KCPL, and any other party, would have the right to argue for  
23 that rate treatment, and in that event the Commission could ultimately determine that position is  
24 reasonable. However, if deferral is not ordered at this time, the Commission's power to direct  
25 any specific ratemaking treatment for a significant portion of the current and ongoing over-  
26 recovery in rates by KCPL of the DOE funding amount will be permanently lost.

1 **REGULATORY LAG**

2 Q. What is “regulatory lag?”

3 A. Regulatory lag is the passage of time between when a utility incurs a financial  
4 change of some sort, and when that change is reflected in the utility’s rates. Depending upon the  
5 circumstances, regulatory lag can either be detrimental or beneficial to a utility’s earnings.

6 Q. Is some amount of regulatory lag inherent in the regulatory process?

7 A. Yes. The use of historical test years/update periods/true-up periods in this state,  
8 as well as the requirement in general that audits be conducted of a utility’s cost of service before  
9 rate changes can be approved, necessarily means some time will elapse between the time that  
10 financial changes occur for a utility and the time such changes can be reflected in rates.

11 Q. From the utility perspective, is regulatory lag always detrimental?

12 A. No. While individual expenses may increase, utility rate base may increase and  
13 revenues may decrease between general rate proceedings, it is also possible that individual  
14 expense items may decrease, rate base decrease and revenues increase in that interim period. In  
15 reality, a myriad of cost of service components included in a utility’s cost of service will  
16 fluctuate both upward and downward when compared to the levels that were included in setting a  
17 utility’s customer rates at any point in time. Utilities sometimes make broad claims that  
18 regulatory lag always produces an earnings detriment to them, but this is not true. In fact, KCPL  
19 enjoyed an approximately two decade period after its Wolf Creek rate case in 1986 during which  
20 it filed no rate increase cases due to the positive impacts of regulatory lag. During this period,  
21 Staff used periodic earnings investigations to achieve agreements with KCPL and other parties  
22 providing for reductions to KCPL’s rates.

23 Q. Should “normal” regulatory lag be addressed by AAOs?

1           A.     No. AAOs should not be used to shield utilities from the financial impacts of  
2 ordinary fluctuations in the levels of revenues, expenses and rate base they actually experience  
3 compared to the level built into their rates, as the rate of return awarded to utilities is intended, in  
4 part, to compensate the utilities for that risk. Likewise, AAOs should not be used to flow cost of  
5 service savings to customers related to normal utility operations outside of the context of general  
6 rate cases, as such a practice would seriously diminish the utility's incentive to be more efficient  
7 and productive over time.

8           Q.     Is the subject matter of this application an example of normal "regulatory lag?"

9           A.     No. If the concern was a fluctuation in the ongoing amount paid to DOE for spent  
10 nuclear fuel storage purposes, either up or down, due to revisions to the estimated storage costs,  
11 that would be an example of normal regulatory lag. Any such change should only be evaluated  
12 for accounting or rate purposes in a general rate case, along with the myriad of other fluctuations  
13 in KCPL's revenues, expenses and rate base. However, the reduction of the DOE fees ordered in  
14 May 2014 was an unusual and unique event that, in effect, eliminated this item from KCPL's  
15 cost of service in its entirety for now and the foreseeable future. As such, the financial impact of  
16 that extraordinary event is eligible for deferral treatment according to the long-standing criteria  
17 set out by this Commission for AAOs.

18          Q.     Does this conclude your direct testimony?

19          A.     Yes, it does.

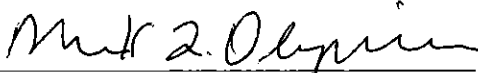
**BEFORE THE PUBLIC SERVICE COMMISSION**  
**OF THE STATE OF MISSOURI**

Staff of the Public Service Commission of the )  
State of Missouri, ) File No. EU-2015-\_\_\_\_\_  
)  
Petitioner, )  
)  
v. )  
)  
Kansas City Power & Light Company, )  
)  
Respondent. )

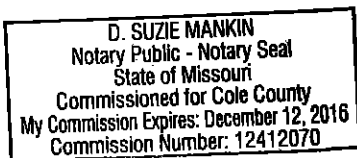
AFFIDAVIT OF MARK L. OLIGSCHLAEGER

STATE OF MISSOURI )  
) ss.  
COUNTY OF COLE )

Mark L. Oligschlaeger, of lawful age, on his oath states: that he has participated in the preparation of the foregoing Direct Testimony in question and answer form, consisting of 12 pages to be presented in the above case; that the answers in the foregoing Direct Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.

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

Subscribed and sworn to before me this 9<sup>th</sup> day of October, 2014.



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

**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	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: Accounting Authority Order</b>
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
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



**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

<b>Company Name</b>	<b>Case Number</b>	<b>Issues</b>
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, S02 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
Empire District Electric	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

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

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

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

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

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