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*Witness:* Mark L. Oligschlaeger  
*Sponsoring Party:* MoPSC Staff  
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*Case No.:* GU-2019-0011  
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**MISSOURI PUBLIC SERVICE COMMISSION**

**COMMISSION STAFF DIVISION**

**AUDITING**

**REBUTTAL TESTIMONY**

**OF**

**MARK L. OLIGSCHLAEGER**

**SPIRE MISSOURI, INC.  
d/b/a SPIRE**

**CASE NO. GU-2019-0011**

*Jefferson City, Missouri  
October 2018*

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MARK L. OLIGSCHLAEGER  
SPIRE MISSOURI, INC.  
d/b/a SPIRE  
CASE NO. GU-2019-0011**

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1                                   **REBUTTAL TESTIMONY OF**

2                                   **MARK L. OLIGSCHLAEGER**

3                                   **SPIRE MISSOURI, INC.**  
4                                   **d/b/a SPIRE**

5                                   **CASE NO. GU-2019-0011**

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.     Please describe your educational background and work experience.

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

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

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

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

17          A.     Yes, I am. In November 1981, I passed the Uniform Certified Public  
18 Accountant examination and, since February 1989, have been licensed in the state of  
19 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  
23 from 1990 to current, is attached as Schedule MLO-r1 to this rebuttal testimony.

1 Q. What knowledge, skills, experience, training and education do you have in  
2 the 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  
5 times before the Commission. I have also been responsible for the supervision of other  
6 Commission employees in rate cases and other regulatory proceedings many times. I have  
7 received continuous training at in-house and outside seminars on technical ratemaking  
8 matters since I began my employment at the Commission.

9 **EXECUTIVE SUMMARY**

10 Q. Please summarize your testimony in this proceeding.

11 A. In this rebuttal testimony, I will address the Application made by  
12 Spire Missouri, Inc., d/b/a Spire (“Spire Missouri” or “Spire”) seeking to defer for future  
13 rate recovery the increase in the amount of the Missouri Public Service Commission  
14 Assessment (“Commission Assessment”) billed to Spire in the current fiscal year compared  
15 to the amount billed to it in the prior fiscal year. Spire’s position in this matter is set forth in  
16 the direct testimony of Spire witness Scott A. Weitzel in this proceeding.

17 In this testimony, I will present Staff’s position that Spire’s accounting authority  
18 order (AAO) request in this proceeding should be denied on the grounds that it does not  
19 meet the Commission’s standards for authorizing AAO deferrals.

20 **STANDARDS FOR AAOS**

21 Q. What is an AAO?

1           A.     An AAO is an order from the Commission allowing a jurisdictional utility to  
2 account for a reporting item in a different manner than normally prescribed in the utility's  
3 uniform system of accounts adopted by the Commission for accounting purposes.

4           Q.     What types of costs do AAOs typically address?

5           A.     In almost all instances, AAOs are applications made to seek "deferral" of  
6 costs associated with "extraordinary events." The accounting term "deferral" refers to  
7 treating certain costs as a "deferred asset" or "regulatory asset" on the utility's balance sheet  
8 instead of charging the cost as a period expense on the utility's income statement as would  
9 be normally required under the USOA adopted by the Commission for accounting purposes.

10          Q.     What is the Commission's expressed criteria for granting a utility's AAO  
11 deferral request?

12          A.     In prior cases, the Commission has held that a cost can be deferred by a  
13 utility only if it is associated with an "extraordinary event." As a secondary consideration,  
14 the Commission will also consider whether the cost is material in amount.

15          Q.     What are "extraordinary events?"

16          A.     Extraordinary events are events that are unusual, unique and not-recurring.  
17 The classic example of an extraordinary event impacting utility operations and costs are the  
18 occurrence of natural disasters, or so-called "acts of God," such as severe wind and ice  
19 storms, and major flooding.

20          Q.     Are the costs associated with extraordinary events normally included in  
21 utility rates on an ongoing basis?

22          A.     No, because such costs are nonrecurring by definition. However, the policy  
23 in this state has been to authorize utilities to defer the costs to repair and restore service in

1 the aftermath of natural disasters through issuance of an AAO, and then allow the utility to  
2 recover prudently incurred deferred costs through an amortization to expense of the  
3 regulatory asset over a reasonable period of time. In most instances, the Commission has  
4 not allowed utilities to include the unamortized portion of AAO deferrals in rate base,  
5 thereby ensuring that the rate risk associated with the occurrence of extraordinary events be  
6 shared to some degree between utility ratepayers and shareholders.

7 Q. What is the advantage to a utility of deferring costs?

8 A. By deferring a cost that would otherwise be charged against net income  
9 immediately, the costs are preserved on the utility's balance sheet and the full amount likely  
10 can be sought for rate recovery in future rate cases. In other words, deferral of a cost allows  
11 the utility to avoid immediate charging of a cost against its income, and also increases the  
12 probability that the company can ultimately receive rate recovery of the cost in question  
13 even if the cost was incurred outside the ordered test year, update period or true-up period  
14 ordered in a general rate proceeding.

15 Q. Does the Commission make ratemaking findings in the context of AAO  
16 applications?

17 A. No. The Commission has generally held that AAO applications are for the  
18 sole purpose of determining the accounting treatment to be afforded to certain costs.  
19 Any decisions regarding rate recovery of deferred costs have always been reserved by the  
20 Commission for subsequent rate proceedings.

## 21 **OVERVIEW OF COMMISSION ASSESSMENT PROCESS**

22 Q. What are "Commission Assessments?"

1           A.     Commission Assessments are the device used to recover from Missouri  
2 utilities the operating costs incurred by the Commission as a result of its mandate to regulate  
3 jurisdictional utilities in Missouri. In turn, an amount for Commission Assessments is  
4 included in utility rates and ultimately recovered from customers.

5           Q.     Please provide a brief overview of your understanding of the Commission  
6 Assessment process.

7           A.     As a first step, the Commission formulates a budget of its projected operating  
8 costs for the coming fiscal year (July 1 through June 30). Once that amount is determined,  
9 the next step is to determine what portion of the budget should be recovered from each  
10 Missouri utility industry through assessment charges: electric, natural gas, water & sewer,  
11 steam heat and telecommunications. Finally, once each industry has been apportioned a  
12 share of the total Commission Assessment amount, individual utilities within each industry  
13 are then assigned some portion of the industry amount.

14           Each Missouri utility will receive a bill from the Commission for its share of the  
15 Commission Assessment near the end of June of each year. The utility then has the option  
16 of paying the full amount in one lump sum in July, or spreading the amount into four  
17 separate quarterly payments during the coming fiscal year.

18           Q.     By what method is the PSC Assessment assigned to specific utility  
19 industries?

20           A.     My understanding is that the “direct cost”<sup>1</sup> portion of the Commission  
21 Assessment is assigned based on the amount of direct costs incurred by the Commission for  
22 each utility industry, during a twelve-month period immediately preceding the fiscal year to

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<sup>1</sup> “Direct costs” are costs incurred by the Commission in relation to a specific type of utility industry. A Commission employee charging time to an electric rate case is an example of an electric direct cost.

1 which the assessment applies. As an example, assume that in a recent twelve-month period  
2 the Commission incurred 40% of its total direct costs in the regulation of electric utilities,  
3 35% for gas utilities, and 25% for the combined water and sewer industries. Under these  
4 assumptions, the Commission Assessment process would in the next fiscal year assign 40%  
5 of the direct cost portion of the assessment to electric utilities as a group, 35% to gas  
6 utilities, and 25% to water and sewer utilities.

7 For the common cost<sup>2</sup> portion of the Commission Assessment, these costs are  
8 allocated to each utility industry on the basis of each industry's share of total Missouri  
9 jurisdictional utility revenues during a twelve-month period immediately preceding the  
10 fiscal year to which the assessment applies.

11 Q. Under this approach, is it reasonable to expect that the amount of  
12 Commission Assessment charged to the different utility industries will vary from year  
13 to year?

14 A. Yes. In particular, the percentages charged to each industry will vary based  
15 upon differences in the annual amount of major case activity experienced for each type of  
16 utility, as this is the primary driver of the direct costs incurred by the Commission. For  
17 example, assume that in Year One there is heavy case activity by Missouri electric utilities  
18 and light activity for gas companies. Then, assume in Year Two that there is heavy gas case  
19 activity and light electric activity. In this scenario, it would be reasonable to expect a  
20 significant shift in the relative amount of Commission Assessment costs recovered from  
21 electric and gas utilities as a group from one year to the next.

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<sup>2</sup> "Common costs" are costs incurred by the Commission that are not specific to any particular utility industry. The administrative cost of operating the Commission is an example of common costs.



1 Q. Once the Commission Assessment is divided between the Missouri utility  
2 industries, how are the industry shares divided up between the individual utility companies?

3 A. Assignment of the Commission Assessment to individual utilities within each  
4 industry is based upon the amount of jurisdictional utility revenues booked by each company  
5 during a twelve-month period immediately preceding the fiscal year to which the assessment  
6 applies. For example, if Utility A receives twice the amount of revenues as Utility B in the  
7 same industry in a given year, Utility A would be billed twice the amount of Commission  
8 Assessment as Utility B.

9 **SPIRE REQUEST FOR AAO**

10 Q. What is the basis for Spire's request for authority to defer the increase in its  
11 most recent Commission Assessment charge?

12 A. In its Application and in the direct testimony of Spire witness Weitzel, Spire  
13 asserts that the increase of approximately \$1.66 million in its Commission Assessment in  
14 Fiscal Year 2019 compared to Fiscal Year 2018 is of such magnitude that it should be  
15 considered "extraordinary" and thus subject to AAO deferral treatment. Mr. Weitzel also  
16 argues that the Commission Assessment is "unpredictable," is out of Spire's "control," is a  
17 governmental "mandate" and, for all of these reasons, should qualify for deferral treatment.

18 Q. Does Staff agree with this deferral (AAO) request?

19 A. No. Commission Assessment expense is very much of a routine and ongoing  
20 nature, and is not associated with the type of rare and unanticipated events (for example,  
21 natural disasters) for which AAOs are commonly used.

1           Q.     Does the text of the Federal Energy Regulatory Commission (FERC)  
2 Uniform System of Accounts (USOA) regarding accounting treatment of extraordinary  
3 items support Spire Missouri's request for a deferral of Commission Assessment expense?

4           A.     No. At page 8 of his direct testimony, Mr. Weitzel quotes the FERC USOA  
5 as stating that extraordinary items are those that are "of unusual nature and infrequent  
6 occurrence," and that extraordinary events are "abnormal and significantly different from  
7 the ordinary and typical activities of the company, and which would not reasonably be  
8 expected to recur in the foreseeable future." Commission Assessment amounts have been  
9 billed to and paid by utilities for many years on a set schedule. This process is obviously  
10 "usual," "ordinary," "typical," "normal" and "recurring" from the perspective of for  
11 Missouri utilities. The FERC USOA provides no support for Spire Missouri's attempt to  
12 label its Commission Assessment expenses as extraordinary in nature.

13          Q.     Why did Spire's Commission Assessment amount increase for fiscal year  
14 2019?

15          A.     The primary reason for the increase is that there was a significant increase  
16 in natural gas case activity in 2017 and 2018 before the Commission compared to  
17 prior periods. One important contributing factor to the increased gas case activity  
18 was Spire Missouri's decision to file general rate cases (Nos. GR-2017-0215 and  
19 GR-2017-0216) for its Spire East and Spire West divisions in April 2017. These cases took  
20 up a large amount of Staff and Commission time and attention in the latter half of 2017  
21 and first few months of 2018. These cases were the first general rate proceedings filed by  
22 Spire West in over three years, and for Spire East in four years.

1           Q.     Were there any features to these particular rate proceedings that, in your  
2 view, also contributed to the increasing amount of Commission direct man-hour charges to  
3 natural gas in recent months?

4           A.     Yes. Some general rate proceedings are settled globally through stipulation  
5 and agreement prior to evidentiary hearings, and most rate cases feature settlements of at  
6 least some issues prior to hearings. In contrast, almost no issues settled in the Spire rate  
7 cases prior to hearings, making these proceedings contentious and time-consuming  
8 compared to most other rate cases. However, these features do not rise to the level of  
9 “extraordinary.”

10          Q.     Should the fact that Spire Missouri was likely to face a significant increase in  
11 the amount of the Commission Assessment for fiscal year 2019 been surprising to the  
12 utility?

13          A.     No. While the exact magnitude of the increase would not have been known  
14 to Spire Missouri, it should have reasonably expected a significant increase in its  
15 Commission Assessment amount in fiscal year 2019 on account of the level of its major case  
16 activity before the Commission in the immediately preceding months.

17          Q.     Do you agree with Mr. Weitzel’s contention that the amount of the  
18 Commission Assessment is outside of Spire Missouri’s control?

19          A.     I agree, but only to a point. Any utility’s voluntary actions to file for general  
20 rate cases and other types of regulatory proceedings, as well as its approach to processing of  
21 those cases, can reasonably be expected to influence the amount of its Commission  
22 Assessment in the near future. These factors are within the control of a utility.

1 Q. Do you agree the Commission Assessment is a “government mandate?”

2 A. Yes, in the sense that the Commission Assessment represents a cost the utility  
3 must pay to a governmental entity. However, any utility faces a number of such mandates  
4 on an ongoing basis (payment of income taxes and property taxes, for example), which are  
5 included in its ongoing customer rates. Governmental mandates should not, as a matter of  
6 practice, be considered to be inherently extraordinary.

7 Q. At several places in the Application and supporting testimony, Spire states  
8 that it is the *increase* in the amount of annual Commission Assessment that should be  
9 considered to be extraordinary. Do you agree?

10 A. No. The position taken by Spire Missouri in this case can be interpreted as  
11 an argument that the amount of this increase is so large, i.e., “material,” as to justify a  
12 finding that the cost is extraordinary, regardless of whether the underlying event giving rise  
13 to this cost was extraordinary or not. However, this interpretation is inconsistent with the  
14 Commission’s traditional criteria for granting AAOs. As previously discussed, the  
15 Commission has found that the primary question for considering whether to grant an AAO  
16 for a particular cost is whether the underlying event giving rise to the cost is “extraordinary”  
17 in nature; i.e., unusual, unique and non-recurring. The materiality of the cost is not a  
18 primary consideration.

19 When assessed using the Commission’s traditional AAO criteria, Spire Missouri’s  
20 fiscal year 2019 Commission Assessment amount clearly results from ordinary and ongoing  
21 Commission and utility practices. As the underlying event behind the cost at issue in this  
22 case is not extraordinary in any way, the inquiry can end there without specific consideration  
23 of the materiality of the cost.

1 Q. In any event, does the financial impact of the increase in Spire Missouri's  
2 Commission Assessment for fiscal year 2019 meet the Commission's traditional materiality  
3 standard for AAO requests?

4 A. No. The "yardstick" generally used by the Commission to measure  
5 materiality of a cost proposed for deferral treatment is whether the cost in question is at least  
6 equal to 5.0% of the utility's net income. Mr. Weitzel admits at pages 8 and 9 of his direct  
7 testimony that the increase in Spire Missouri's fiscal year 2019 Commission Assessment  
8 does not meet this standard.

9 Q. Is the amount of Commission Assessment charged to Spire Missouri for  
10 fiscal year 2019 totally out of line with the amounts charged to it in any previous year?

11 A. No. In its case, Spire Missouri repeatedly refers to the approximate 50%  
12 increase in the Commission Assessment in fiscal year 2019 compared to 2018. However,  
13 the chart found in Mr. Weitzel's direct testimony at page 6 shows that this percentage is  
14 necessarily inflated by the fact that its Commission Assessment amount for fiscal year 2018  
15 was at the second lowest level since at least 2007 (\$3.25 million). While the \$4.9 million  
16 amount for fiscal year 2019 is the highest annual amount for the period depicted,  
17 Mr. Weitzel's table also shows that Spire Missouri's Commission Assessment was  
18 previously in excess of \$4.0 million in 2008 and 2011.

19 Q. Taking all relevant factors into consideration, is Spire Missouri guaranteed to  
20 experience an overall reduction in earnings due to an increase in its incurred Commission  
21 Assessment expense compared to the allowance for this item included in its customer rates?

22 A. No. All or a part of any increase in the Commission Assessment expense  
23 could be offset by decreases in other Spire Missouri cost items compared to the amounts

1 included in its rates, thus mitigating or even eliminating in total any detrimental financial  
2 impact due to the increased Commission Assessment.

3 Q. Does Staff have an opinion as to whether it is likely that offsetting decreases  
4 in other costs will occur?

5 A. Not at this time. As of the date of this testimony, new customer rates for  
6 Spire Missouri resulting from its 2017 filed general rate cases have only been in effect for  
7 approximately six months. A full year of financial results will be necessary before any  
8 meaningful determination of the impact of Spire Missouri's new rates on its overall financial  
9 position is possible.

10 Q. When a utility experiences a significant increase in Commission Assessment  
11 in one year, is it possible that the amount of this expense may materially decrease in the  
12 following year?

13 A. Yes. Assume that Spire Missouri does not file for a general rate increase in  
14 fiscal year 2019. In and of itself, that should lead to a reasonable expectation that Spire  
15 Missouri's Commission Assessment amount for fiscal year 2020 may be significantly lower  
16 than for fiscal year 2019. Mr. Weitzel admits to this possibility at page 9 of his direct  
17 testimony. In response, he indicates that Spire Missouri could support continuation of a  
18 deferral of the difference in the amount charged to it for Commission Assessment and the  
19 amount it recovers in rates past fiscal year 2019 so that both ongoing increases and  
20 decreases to this expense could be deferred.

21 Q. Does Staff support this proposal?

22 A. No. Any ongoing deferral of Commission Assessment amounts would be  
23 more in the nature of use of a "tracker mechanism" than a standard AAO deferral for a

1 one-time event. However, Spire Missouri's ongoing Commission Assessment costs do not  
2 qualify for tracker treatment, either.

3 Q. What is the difference between an AAO and a tracker?

4 A. Use of an AAO is generally considered only for situations in which a utility  
5 incurs costs that are so rare and infrequent that no ongoing rate allowance is normally  
6 included in its customer rates for the expense. In contrast, tracker mechanisms are used to  
7 measure ongoing differences between the amount of a utility's actual incurred costs and the  
8 amount of rate recovery for that cost. That difference is then eligible for possible subsequent  
9 inclusion in customer rates.

10 Staff has supported tracker treatment of certain costs in the past that met one of the  
11 following criteria: (1) costs that are very volatile and difficult to forecast; (2) costs for  
12 which the utility has no or very little past history; and (3) new costs mandated for the utility  
13 by the Commission or Legislature. Staff does not view Commission Assessment expense to  
14 be inordinately difficult to forecast. In addition, Spire Missouri and other Missouri utilities  
15 have a lengthy history of paying these costs. Finally, the Commission Assessment is in no  
16 way a "new" cost.

17 Q. Has the Commission previously found that tracker treatment should only be  
18 afforded to costs that are considered to be extraordinary in nature?

19 A. Yes.<sup>3</sup> As previously stated, Spire Missouri's ongoing Commission  
20 Assessment expense cannot be considered to be extraordinary. Accordingly, the Staff

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<sup>3</sup> For example, refer to the Report and Order in Case No. ER-2014-0370, et al., Kansas City Power & Light Company, regarding a request by that utility to defer certain transmission expenses through use of a tracker mechanism: "The evidence presented in this case showed that KCPL's transmission costs, while having increased in recent years, are normal, ordinary and recurring operation costs. These recurring costs are not

Rebuttal Testimony of  
Mark L. Oligschlaeger

1 recommends that the Commission deny Spire Missouri's suggestion that the ongoing  
2 amounts of Commission Assessment expense be subject to a tracker mechanism.

3 Q. Does this conclude your rebuttal testimony?

4 A. Yes, it does.

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abnormal or significantly different from the ordinary and typical activities of the company, so they are not extraordinary and, therefore, not subject to deferral under the USoA.” (page 54)





**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
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> 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

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

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

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

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

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

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

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

<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