

*Exhibit No.:* *Continuation of Construction*  
*Issue:* *Accounting*  
*Witness:* *Mark L. Oligschlaeger*  
*Sponsoring Party:* *MoPSC Staff*  
*Type of Exhibit:* *Rebuttal Testimony*  
*Case No.:* *EU-2014-0255*  
*Date Testimony Prepared:* *November 14, 2014*

## **MISSOURI PUBLIC SERVICE COMMISSION**

### **REGULATORY REVIEW DIVISION**

### **UTILITY SERVICES DEPARTMENT**

#### **REBUTTAL TESTIMONY**

**OF**

**MARK L. OLIGSCHLAEGER**

**KANSAS CITY POWER & LIGHT COMPANY**

**CASE NO. EU-2014-0255**

*Jefferson City, Missouri*  
*November 14, 2014*

TABLE OF CONTENTS OF  
REBUTTAL TESTIMONY  
OF  
MARK L. OLIGSCHLAEGER

## KANSAS CITY POWER & LIGHT COMPANY

**CASE NO. EU-2014-0255**

10	EXECUTIVE SUMMARY.....	2
11	ACCOUNTING AUTHORITY ORDERS .....	3
12	REGULATORY LAG .....	10

## REBUTTAL TESTIMONY

OF

## MARK L. OLIGSCHLAEGER

# KANSAS CITY POWER & LIGHT COMPANY

**CASE NO. EU-2014-0255**

Q. Please state your name and business address.

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

Q. What is 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 1981 within the Auditing Unit.

Q. What is your current position with the Commission?

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

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

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

Rebuttal Testimony of  
Mark L. Oligschlaeger

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

2           A.     Yes, numerous times. A listing of the cases in which I have previously filed  
3 testimony before this Commission, and the issues I have addressed in testimony in cases from  
4 1990 to current, is attached as Schedule MLO-1 to this testimony.

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

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

13 **EXECUTIVE SUMMARY**

14           Q.     Would you summarize your testimony?

15           A.     As described in its Application, as well as in the direct testimony of Company  
16 witness Ronald A. Klote, Kansas City Power & Light Company (“KCPL” or “Company”) is  
17 requesting an accounting authority order (AAO) from the Commission to allow the Company  
18 to defer certain costs associated with construction of the environmental upgrades at its  
19 LaCygne Generating Station. The effect of what KCPL proposes is to defer the financial  
20 impact on its books of accruing depreciation expense on the LaCygne project capital costs as  
21 well as to defer the financial impact of including the LaCygne project in KCPL’s rate base  
22 after the project is declared to be in-service. KCPL wants to accrue these deferred costs as a

16 Rebuttal Testimony of  
17 Mark L. Oligschlaeger

1 regulatory asset on its books and records for the Missouri jurisdictional portion of its  
2 investment in the LaCygne environmental plant additions for the period after the new  
3 investment is in-service but prior to when the new investment will be included in KCPL's rate  
4 base in its next general rate proceeding. This accrual is referred to as "continuation of  
5 construction accounting", or, further abbreviated, "construction accounting".

6 While KCPL's request is not a typical request for deferral of costs that the  
7 Commission generally sees, in order to achieve this accounting the Commission would have  
8 to authorize an AAO to allow the company the relief it desires.

9 In this testimony, I will provide a description of the criteria under which AAOs have  
10 been considered by the Commission in the past. I will also explain why KCPL's application  
11 for an AAO in this instance does not meet the Commission's past-expressed criteria for an  
12 AAO and, therefore, should be denied.

13 Q. Does Staff have any other witnesses?

14 A. Yes. Staff witness Keith Majors of the Auditing Unit is also submitting  
15 rebuttal testimony in this proceeding.

16 **ACCOUNTING AUTHORITY ORDERS**

17 Q. What is KCPL requesting the Commission to do?

18 A. The Company is requesting that the Commission authorize it to use  
19 construction accounting beginning on the in-service date of the LaCygne environmental  
20 project until new rates that include the cost of the LaCygne environmental project become  
21 effective. In order to accomplish this requested accounting treatment, the Commission must  
22 authorize KCPL to defer certain depreciation and return costs on its books through an AAO.

Rebuttal Testimony of  
Mark L. Oligschlaeger

1 The Company's request is described in greater detail in the rebuttal testimony of Staff  
2 witness Majors.

3 Q. What is an "accounting authority order"?

4 A. An AAO is a Commission order that authorizes a utility to account for  
5 a financial item in a different manner than prescribed in the Federal Energy Regulatory  
6 Commission (FERC) Uniform System of Accounts (USOA) which, by rule 4 CSR 240-  
7 20.030, the Commission has adopted for regulatory accounting purposes for electric utilities.  
8 The most common example of AAOs in this jurisdiction are orders from the Commission  
9 allowing a company to defer on its books costs associated with "extraordinary events", such  
10 as natural disasters (or so-called "acts of God"). These type of deferrals are for weather  
11 related events like floods, ice storms, tornados, wind storms, etc., as well as for events such as  
12 explosions that occur at power plants or other unusual outages.

13 Q. What is a "deferral"?

14 A. In the context of most AAO requests, "deferral" is the booking of a particular  
15 cost, normally charged to expense on a utility's income statement in the current period, to the  
16 company's balance sheet as a regulatory asset. For financial reporting purposes, deferral of a  
17 cost into a regulatory asset allows a utility to avoid taking a charge against earnings in the  
18 amount of that cost in the current period. For ratemaking purposes, deferral of a cost into a  
19 regulatory asset allows a utility to seek subsequent rate recovery of the deferred cost, even if it  
20 was incurred outside of a test year, test year update period, or true-up period of a general rate  
21 proceeding. KCPL is requesting this type of deferral in its request in this case.

22 AAOs can also be used to defer amounts that would normally be reflected in utility  
23 income under normal accounting practices. Under this approach, the amounts can be deferred

Rebuttal Testimony of  
Mark L. Oligschlaeger

1 as a regulatory liability on the utility's balance sheet, and be eligible for rate treatment (i.e.,  
2 refund to customers) in some manner in the utility's next general rate proceeding. Staff is  
3 requesting this type of deferral treatment for KCPL in its request filed on October 9, 2014  
4 designated by the Commission as Case No. EU-2015-0094. This case deals with the deferral  
5 of costs that have been eliminated as result of the discontinuance of fees paid to the United  
6 States Department of Energy ("DOE") for Wolf Creek's used nuclear fuel storage. Mr.  
7 Majors addresses the relationship between Case No. EU-2015-0094 and KCPL's application  
8 in this proceeding further in his rebuttal testimony.

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

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

16 Q. What standard has the Commission used to determine whether it should  
17 authorize a utility to deviate from normal USOA accounting rules by deferring costs?

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

Rebuttal Testimony of  
Mark L. Oligschlaeger

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

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

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

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

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

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

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

Rebuttal Testimony of  
Mark L. Oligschlaeger

1           A.     No. The Commission has traditionally held that AAO applications are for  
2 the sole purpose of determining the accounting treatment to be afforded to certain costs.  
3 Any decisions regarding rate recovery of deferred costs have always been reserved by the  
4 Commission for subsequent general rate proceedings.

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

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

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

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

20           Q.     Please explain how a capital project can be considered to be "extraordinary" in  
21 nature, and therefore receive deferral treatment for its costs from the Commission.

22           A.     As is explained in more detail in Mr. Majors' rebuttal testimony, when a  
23 construction project is placed in-service, under normal accounting procedures depreciation

Rebuttal Testimony of  
Mark L. Oligschlaeger

1 expense on that asset begins to be reflected on the utility's income statement as a charge or  
2 reduction to income, and the cost of the project is included in the utility's rate base for  
3 purposes of calculating its ongoing earning levels. If the dollar value of a particular project is  
4 large enough, these financial events may have a material impact on a utility's overall earnings  
5 if rates are not changed to reflect the in-service status of the project. If the earnings shortfall  
6 due to the in-service status of the project is large enough to potentially affect the company's  
7 financial health, it may be appropriate to allow that utility to continue "construction  
8 accounting"; i.e., defer the depreciation on the new project to a regulatory asset account, as  
9 well as booking carrying costs associated with the project to the regulatory asset. In fact, this  
10 action has been agreed to in the past and authorized by the Commission in the context  
11 of certain large construction projects placed in service by KCPL and other Missouri  
12 electric utilities.

13 Q. Is the projected dollar magnitude of KCPL's LaCygne environmental project  
14 large enough to justify issuance of an AAO to allow a continuation of construction accounting  
15 on the asset?

16 A. At this time, Staff does not believe the estimated financial impact of the  
17 LaCygne project should be considered extraordinary to KCPL. Please refer to the rebuttal  
18 testimony of Staff witness Majors for further discussion on this point.

19 Q. Does Staff believe that KCPL filed this AAO prematurely?

20 A. Yes. There is no reason that Staff is aware of that KCPL needs authorization  
21 for a continuation of construction accounting for the LaCygne project at this time. If the  
22 Commission sees fit, an order authorizing such treatment in KCPL's just-filed October 30,  
23 2014 general rate case at a point much closer in time to when the LaCygne project is expected

Rebuttal Testimony of  
Mark L. Oligschlaeger

1 to be in-service would still provide KCPL the full financial benefit that it seeks. Such a delay  
2 would also allow Staff and other parties more accurate information as to the expected final  
3 costs of the LaCygne project, the timing of the completion of the project and the amount of  
4 time that will be expected to elapse between the in-service date of the LaCygne project and  
5 the expected date of new rates resulting from Case No. ER-2014-0370. Waiting until the rate  
6 case to make a decision on KCPL's deferral request will also allow Staff and other parties to  
7 make a more timely assessment of the materiality of the Company's deferral request on  
8 KCPL's overall financial situation at that time.

9 Q. If the Commission chooses to grant KCPL's request for construction  
10 accounting, and subsequently also allows the Company to recover the deferred costs in rates,  
11 how might the Commission treat the deferred amounts in a future rate case?

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

14 1) The deferred amount could be charged directly to customers  
15 over a period of time through amortization in KCPL's cost of service in a  
16 future general rate case without offset or adjustment;

17 2) The deferred amount could be offset with a regulatory liability  
18 that would otherwise be included as a reduction to KCPL's cost of service in a  
19 future general rate case; or

20 3) The deferred amount could be offset with any over-collections  
21 KCPL has received from other regulatory asset amortizations reflected in  
22 customer rates.

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

25 Q. Are there any current applications before the Commission seeking that KCPL  
26 record a regulatory liability on its books?

## Rebuttal Testimony of Mark L. Oligschlaeger

A. Yes. As previously mentioned, Staff has recently filed an application in Case No. EU-2015-0094 recommending that the Commission order KCPL to record a regulatory liability for costs associated with storage of depleted nuclear fuel that it is still collecting in rates from customers even though it has been relieved from any payment obligation to the DOE for these amounts by court order.

## **REGULATORY LAG**

Q. What is “regulatory lag”?

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

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

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

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

A. No. While individual expenses may increase, utility rate base may increase and revenues may decrease between general rate proceedings, it is also possible that individual expense items may decrease, rate base decrease and revenues increase in that interim period. In reality, a myriad of cost of service components included in a utility's cost of service will fluctuate both upward and downward when compared to the levels that were included in setting a utility's customer rates at any point in time. Utilities sometimes make

1       Rebuttal Testimony of  
2       Mark L. Oligschlaeger

3       broad claims that regulatory lag always or almost always produces an earnings detriment to  
4       them, but this is not true. In fact, KCPL enjoyed an approximately two decade period after its  
5       Wolf Creek rate case in 1986 during which it filed no rate increase cases due to the positive  
6       impacts of regulatory lag. During this period, Staff used periodic earnings investigations to  
7       achieve agreements with KCPL and other parties providing for reductions to KCPL's rates.

8               Regarding rate base specifically, utilities are not always financially affected negatively  
9       by ongoing changes to their rate base. If a utility is not adding much plant in service to its  
10       system for a period of time, it is possible that the ongoing increase in its accumulated  
11       depreciation reserve (a reduction to rate base) may more than offset any increases in its plant  
12       in service balance. In this situation, the utility would have a "declining" rate base and, all  
13       other things being equal, experience earnings above its authorized level as a result.

14       Q.       Should "normal" regulatory lag be addressed by AAOs?

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

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

23       A.       Yes, in Staff's view. A large utility is continually adding new plant items  
24       while retiring others, as well as incurring a number of other changes to its rate base. While  
25       the LaCygne environmental project is a large construction project, the financial impact on

1      Rebuttal Testimony of  
2      Mark L. Oligschlaeger

1      KCPL of this project being potentially placed in-service several months before it can be  
2      included in rates does not appear to be sufficiently unusual or unique to justify the  
3      extraordinary rate treatment sought by the Company in this Application.

4            Q.      Please summarize your testimony in this proceeding.

5            A.      Staff recommends that the Commission deny KCPL's application for an AAO  
6      to authorize a continuation of construction accounting for the LaCygne environmental  
7      additions project because the LaCygne project does not meet the Commission's previously  
8      expressed standard for granting deferrals associated with extraordinary items. In addition,  
9      KCPL's AAO application was filed prematurely, and this matter would be better handled in  
10     the context of KCPL's currently filed general rate case, No. ER-2014-0370.

11           Staff's review of KCPL's deferral calculation for the LaCygne project construction  
12     accounting within its Application indicates the Company significantly overstates the overall  
13     financial impact of adding the LaCygne project to its rate base. KCPL's Application in this  
14     proceeding also ignores favorable financial impacts from other extraordinary events that it is  
15     currently enjoying. Therefore, in the event that the Commission decides to grant KCPL an  
16     AAO in this proceeding, Staff recommends that the conditions and modifications to the  
17     deferral calculation discussed in Staff witness Majors' rebuttal testimony be adopted by the  
18     Commission as well.

19           Q.      Does this conclude your rebuttal testimony?

20           A.      Yes, it does.

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

In the Matter of the Application of Kansas City      )  
Power & Light Company for the Issuance of an      )      Case No. EU-2014-0255  
Order Authorizing Construction Accounting      )  
relating to its Electrical Operations      )

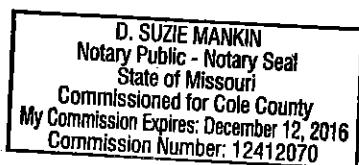
**AFFIDAVIT OF MARK L. OLIGSCHLAEGER**

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 Rebuttal Testimony in question and answer form, consisting of 12 pages to be presented in the above case; that the answers in the foregoing Rebuttal 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  
Mark L. Oligschlaeger

Subscribed and sworn to before me this 14<sup>th</sup> day of November, 2014.



D. Suzie Mankin  
Notary Public

**CASE PARTICIPATION OF  
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
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	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**

Company Name	Case Number	Issues
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**

Company Name	Case Number	Issues
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**

Company Name	Case Number	Issues
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