Exhibit No.:	
Issue:	*Rate Case Expense*
Witness:	*Mark L. Oligschlaeger*
Sponsoring Party:	*MoPSC Staff*
Type of Exhibit:	*Rebuttal Testimony*
Case No.:	*GR-2021-0241*
Date Testimony Prepared:	*October 15, 2021*

MISSOURI PUBLIC SERVICE COMMISSION

FINANCIAL & BUSINESS ANALYSIS DIVISION

REBUTTAL TESTIMONY

OF

MARK L. OLIGSCHLAEGER

UNION ELECTRIC COMPANY
d/b/a Ameren Missouri

CASE NO. GR-2021-0241

Jefferson City, Missouri
October 2021

REBUTTAL TESTIMONY

OF

MARK L. OLIGSCHLAEGER

UNION ELECTRIC COMPANY
d/b/a Ameren Missouri

CASE NO. GR-2021-0241

Q. Please state your name and business address.

A. Mark L. Oligschlaeger, Missouri Public Service Commission ("Commission" or "PSC"), Governor Office Building, 200 Madison Street, P.O. Box 360, Jefferson City, Missouri 65102.

Q. What is your current position with the Commission?

A. In October 2019, I assumed the position of Director of the Financial and Business Analysis Division.

Q. Please describe your educational background and work experience.

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

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.

Q. Have you previously filed testimony before this Commission?

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

Q. What knowledge, skills, experience, training, and education do you have in the areas of which you are testifying as an expert witness?

A. I have been employed by this Commission for approximately 40 years, and until the last two years entirely within the Auditing Department. I have submitted testimony on ratemaking matters numerous times before the Commission. I have also been responsible for the supervision of other Commission employees in rate cases and other regulatory proceedings many times. I have received continuous training at in-house and outside seminars on technical ratemaking matters since I began my employment at the Commission.

Q. What is the purpose of your rebuttal testimony?

A. The purpose of my rebuttal testimony is to respond to Ameren Missouri witness Tom Byrne's direct testimony regarding the Commission Staff's ("Staff") current policy position advocating sharing of Ameren Missouri's rate case expense between its customers and shareholders.

Q. What is Staff's recommendation regarding sharing of rate case expense?

A. Staff recommends sharing the calculated amount of rate case expense between shareholders and ratepayers as a 50/50 split.

Q. On page 4 of his direct testimony, with reference to the Commission's rulings in regard to sharing the rate case expenses between ratepayers and shareholders in recent Evergy Metro, Inc. ("Evergy") and Spire Missouri, Inc. ("Spire") rate cases, Ameren Missouri witness Byrne states that: "Although the court decisions indicate that it was lawful for the Commission to require utilities to share the cost of the rate cases in those two particular situations, I do not think that it is good regulatory policy to require cost sharing in all cases." How do you respond?

A. Rate cases benefit both ratepayers who are provided safe and adequate service and shareholders who are provided an opportunity for a reasonable return. But, there is a high probability that some recommendations advocated by utilities through the rate case process will ultimately be found by the Commission to not be in the public interest. Additionally, ratepayers will continue to pay for a large portion of the rate case and regulatory process expenses under any form of sharing mechanism when internal labor is taken into account; accordingly, expecting shareholders to carry a sensible portion of the cost burden for this particular expense is just and reasonable. Finally, rate case expense sharing mechanisms can incentivize the utility to keep rate case expenses to reasonable levels. It is Staff's recommendation that rate case expenses be fairly assigned between shareholders and customers to recognize the separate benefit both parties obtain from rate case proceedings.

Q. Mr. Byrne referenced prior Evergy and Spire rate cases. What did the Commission order concerning rate case expenses in those cases?

A. In the 2014 Evergy case,[1] the Commission ordered a rate case expense sharing based on the ratio of the awarded revenue requirement versus the requested revenue requirement. In the 2017 Spire rate cases,[2] the Commission ordered a rate case expense sharing of 50/50 ratepayer/shareholder allocation. In both cases the depreciation study costs were excluded from shared expenses.

Q. At several places in his direct Mr. Byrne characterizes the amount of rate case expense Ameren Missouri is seeking recovery of in this case as being "reasonable"

[1] Case No. ER-2014-0370.

[2] Case Nos. GR-2017-0215 and GR-2017-0216.

(page 3, lines 14 – 23), and alleges that the Company has been "diligent" in controlling its rate case expenses (pages 3-4,). Do you agree with these characterizations?

A. Staff is not challenging the reasonableness or prudency of Ameren Missouri's expenditures in recent cases to use for purposes of establishing an appropriate rate case expense baseline in this case. Staff's position is that rate case expenses judged to be reasonable and prudent from the utility's perspective should still be subject to sharing.

Regarding the question of whether Ameren Missouri has been diligent in controlling its rate case expenditures in this case, Ameren Missouri has provided data request (DR) responses that indicate that to date it has paid amounts to 27 outside individuals from five unaffiliated law firms or consulting groups in relation to processing of these electric and gas rate cases. While Staff is not questioning the prudence of the payments to any of these consultants, this data illustrates that Ameren Missouri does not appear to be attempting to minimize its use of outside services to process these rate cases.

Q. On page 6 of his direct testimony, Ameren Missouri witness Byrne claims that: "… it would not be appropriate for utility shareholders to bear a portion of prudent and necessary operations and maintenance costs. Prudent rate case expenses are no different, and they ought to be fully reflected in the revenue requirement…"

Are rate case expenses the same as any other costs that provide benefits to customers (i.e. generation, transition, or delivery services)?

A. No, rate case expenses are distinct from other costs because they are highly discretionary. Utilities typically have full freedom of choice concerning the use of outside witnesses and/or counsel and general processing of its rate filing.

Q. Are there other expenses that are usually allocated or assigned to shareholders and not included in cost of service?

A. Yes. Some expenses typically removed from the cost of service or booked to non-utility accounts ("below the line") include:

- Incentive compensation tied to earnings per share (EPS)
- Charitable donations
- Some dues such as duplicative chambers of commerce dues
- Political lobbying expenses
- Board of directors retreat expenses
- Certain executive expenses

These are costs that, by their very nature, while undisputedly prudent from the Company's perspective, should nonetheless be assigned to shareholders as opposed to customers for ratemaking purposes. These expenses are not necessary for the provision of safe and adequate utility service and are appropriately not recovered in rates. Staff does make the distinction of rate case expenses from the above listed costs in the proposed 50/50 sharing of these expenses because there can be a benefit to both shareholders and ratepayers from rate case expense.

Q. On pages 5 – 6 of his direct testimony, Mr. Byrne argues that the mere fact that shareholders may derive a benefit from a utility expenditure does not justify its exclusion from customer rate recovery. Is he correct?

A. Mr. Byrne is generally correct in his contention, but misses the mark as it specifically pertains to utility rate case expense. It is reasonable to assume that shareholders will derive at least indirect benefits from prudent expenditures incurred in order to provide safe and adequate service to customers, such as necessary and prudent rate base additions. In that

scenario, such costs should be included in customer rates even if shareholders also derive a direct or ancillary benefit from the cost, as there is no conflict of interest between ratepayers and shareholders regarding that expense. This is not true of rate case expenses; a definite conflict of interest can and often does exist with this item of cost. Utilities frequently hire consultants and attorneys who argue for positions that regulatory commissions reject on grounds of adverse customer impact. The interests of utility customers and utility companies cannot be considered to even generally coincide within the rate case process. A reasonable approach to sharing rate case expense between shareholders and ratepayers is appropriate to apportion costs equitably between the parties that benefit in different ways from the rate case process.

Q. The rate case expenses at issue are those incremental third party expenses. What other costs are incurred related to the rate case and regulatory process?

A. Other rate case expenses that Ameren Missouri incurs are its gas allocated share of all internal labor and benefits expenses for the witnesses who filed testimony and all other internal labor to process the rate case including data requests, testimony preparation, and tariff filings In addition, there are other employees in legal and regulatory departments who are involved in preparation of filings, testimony, tariffs, data request responses, and all other aspects of the rate case process. These costs are incurred regardless of whether or not the employees are working on an active rate case. However, as noted above, rate cases benefit both ratepayers and shareholders, yet only ratepayers are responsible for internal labor costs. As a result, under Staff's proposal, customers will likely be responsible for a significant portion of Ameren Missouri's rate case expense.

Q. Is it fair to customers to have to pay all costs associated with a rate case filing made by a utility?

A. No. Under the traditional rate case expense normalization, in most situations, all rate case expenses were passed on to customers, and under Ameren Missouri's proposal, this would continue. Assigning all of the utility's rate case expense to ratepayers makes the utility the only party involved in the rate case process that is not constrained to some extent by budgetary and other financial restrictions, and for which the rate case costs are potentially fully fundable by a third party. The costs of Staff are funded through the Commission's assessment to regulated utilities, and in turn charged to ratepayers through tariffed rates. Public Counsel's annual operating expenses are appropriated by the Missouri General Assembly, which is sourced from general revenue paid by the Missouri taxpayers. Other parties that wish to intervene must pay for all of their costs for legal representation and consultants that have expertise with complex ratemaking principles and rate design concepts. Ameren Missouri is the only party to its own rate case that ultimately does not have to pay its own way.

The fundamental difference between the utility and all other rate case parties in this respect is that, while the other rate case parties ultimately are expected to pay for costs of participating in rate cases from their own pocket, utilities can potentially fund their rate case costs using a third party; i.e., their customers. Without appropriate regulatory intervention, this difference provides powerful incentives for the utility to expend funds for this purpose at greater amounts than they would without access to ratepayer funds.

Q. Given that, why shouldn't rate case expenses be charged entirely to shareholders through the rate case process?

A. It is fair to charge some rate case costs to ratepayers because of the benefit received by ratepayers in the form of safe, reliable, and adequate service, and to support the financial health of the utility. However, the shareholders also enjoy benefits from the rate case in potential increases in profits, dividends, and stock price. Recognition of the different benefits potentially received by the rate case participants was one of the reasons the Commission ordered a 50/50 sharing of rate case expense in the recent Spire Missouri cases [3] and Empire District Electric rate case.[4]

Q. On page 7 of his direct testimony, Ameren Missouri witness Byrne states: "The Staff is of course funded by utility assessments, the largest portion of which are paid by the Company…" Does that mean that Ameren Missouri and/or its shareholders are paying for Staff's costs associated with rate cases?

A. No. While that is implied in Mr. Byrne's statement, the fact is that Staff's costs associated with rate cases, although nominally paid by the Company, are included in the Company's cost of service, and are thus passed on to the ratepayers. The Company, or Company's shareholders, are not ultimately responsible for expenses incurred by Staff during rate case proceedings.

Q. Mr. Byrne claims that Ameren Missouri's rate increase request in this instance is more reasonable in content than in other recent utility rate proceedings for which rate case expense was shared. Does Staff share this perception?

A. No. Staff notes that its current revenue requirement recommendation for Ameren Missouri in this case is materially less than that proposed by the Company.

[3] Case Nos. GR-2017-0215 and GR-2017-0216.

[4] Case No. ER-2019-0374

Regardless, if the Commission were to believe that the argument that Ameren Missouri has filed a relatively "clean" case has merit, it could consider assigning customers a share of rate case expense based upon the percentage of Ameren Missouri's rate increase request that is ultimately granted by the Commission. This option was one of several presented by the Staff to the Staff in its Rate Case Expense report filed in Case No. AW-2011-0330, and was used by the Commission in the 2014 Evergy rate case to achieve a sharing of rate case expenses.

Q. Does this conclude your rebuttal testimony?

A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Adjust Its Revenues for Natural Gas Service	)))	Case No. GR-2021-0241

AFFIDAVIT OF MARK L. OLIGSCHLAEGER

STATE OF MISSOURI	)	
	)	ss.
COUNTY OF COLE	)	

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

Further the Affiant sayeth not.

Mark L. Oligschlaeger

MARK L. OLIGSCHLAEGER

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 14th day of October 2021.

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: April 04, 2025
Commission Number: 12412070

D. Suzie Mankin

Notary Public

CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER

Company Name	Case Number	Issues
Missouri-American Water Company	WO-2020-0190	**Direct:** Net Operating Losses **Rebuttal:** Net Operating Losses
The Empire District Electric Company	ER-2019-0374	**Direct Report:** Amortization **Rebuttal:** Affiliated Transactions **Surrebuttal:** Stub Period Amortization **Sur-Surrebuttal:** Policy **Supplemental:** Background of Stipulation and Agreement; Asbury AAO
Union Electric Company, d/b/a Ameren Missouri	ER-2019-0335	**Rebuttal:** Affiliate Transactions **Surrebuttal:** Affiliate Transactions
KCP&L Greater Missouri Operations Company	EC-2019-0200	**Cross-Rebuttal:** Sibley Retirement Deferral
Missouri-American Water Company	WO-2019-0184	**Rebuttal:** Infrastructure System Replacement Surcharge (ISRS)
Spire Missouri, Inc., d/b/a Spire	GU-2019-0011	**Rebuttal:** Commission Assessment AAO
The Empire District Electric Company	EA-2019-0010	**Rebuttal Report:** Economic Feasibility
Missouri-American Water Company	WO-2018-0373	**Direct:** Net Operating Loss
The Empire District Electric Company	ER-2018-0366	**Rebuttal:** Tax Reform
Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company	ER-2018-0145 and ER-2018-0146	**Surrebuttal:** Tax Cuts and Jobs Act
Union Electric Company, d/b/a Ameren Missouri	ET-2018-0132	**Rebuttal:** Accounting and Ratemaking
Empire District, a Liberty Utilities Company	EO-2018-0092	**Rebuttal:** Asbury Regulatory Asset; Affiliate Transaction Variance
Liberty Utilities (Midstates Natural Gas) Corp., d/b/a Liberty Utilities	GR-2018-0013	**Rebuttal:** Tracker Proposals **Surrebuttal:** Tracker Proposals; Pensions/OPEBs
Missouri-American Water Company	WU-2017-0351	**Rebuttal:** Property Tax AAO **Surrebuttal:** Property Tax AAO

CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER

Company Name	Case Number	Issues
Missouri-American Water Company	WR-2017-0285	**Direct:** Future Test Year **Rebuttal:** 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	**Rebuttal:** Tracker Proposals; Other Policy Proposals; Software Costs
Union Electric Company, d/b/a Ameren Missouri	EO-2017-0176	**Direct:** CAM Approval
Missouri Gas Energy and Laclede Gas Company	GO-2016-0332 and GO-2016-0333	**Rebuttal:** ISRS Updates; Capitalized Incentive Compensation; Hydrostatic Testing
Kansas City Power & Light Company	ER-2016-0285	**Rebuttal:** 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	**Rebuttal:** ISRS True-ups
Union Electric Company, d/b/a Ameren Missouri	ER-2016-0179	**Rebuttal**: Transmission Tracker; Noranda Deferral; Regulatory Reform
KCP&L Greater Missouri Operations Company	ER-2016-0156	**Rebuttal:** Tracker Proposals; Use of Projected Expenses; Tracker Balances in Rate Base; Deferral Policy
Missouri-American Water Company	WR-2015-0301	**Rebuttal:** Environmental Coast Adjustment Mechanism; Energy Efficiency and Water Loss Reduction Deferral Mechanism Tracker
Laclede Gas Company	GO-2015-0178	**Direct:** ISRS True-ups
Kansas City Power & Light Company	EU-2015-0094	**Direct:** Accounting Order – Department of Energy Nuclear Waste Fund Fees
Union Electric Company, d/b/a Ameren Missouri (2018)	EO-2015-0055	**Rebuttal:** MEEIA Accounting Conditions
Union Electric Company, d/b/a Ameren Missouri (2015)	EO-2015-0055	**Rebuttal:** Demand-Side Investment Mechanism
Kansas City Power & Light Company	ER-2014-0370	**Rebuttal:** Trackers **Surrebuttal:** Trackers; Rate Case Expense

CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER

Company Name	Case Number	Issues
Kansas City Power & Light Company	EO-2014-0255	**Rebuttal:** Continuation of Construction Accounting
Union Electric Company, d/b/a Ameren Missouri	EC-2014-0223	**Rebuttal:** Complaint Case – Rate Levels
Kansas City Power & Light Company	EO-2014-0095	**Rebuttal:** DSIM
Union Electric Company, d/b/a Ameren Missouri	ET-2014-0085	**Surrebuttal:** RES Retail Rate Impact
Kansas City Power & Light Company & KCP&L Greater Missouri Operations Co.	EU-2014-0077	**Rebuttal:** Accounting Authority Order
Kansas City Power & Light Company	ET-2014-0071	**Rebuttal:** RES Retail Rate Impact **Surrebuttal:** RES Retail Rate Impact
KCP&L Greater Missouri Operations Company	ET-2014-0059	**Rebuttal:** RES Retail Rate Impact **Surrebuttal:** RES Retail Rate Impact
Missouri Gas Energy, A Division of Laclede Gas Company	GR-2014-0007	**Surrebuttal:** Pension Amortizations
The Empire District Electric Company	ER-2012-0345	**Direct (Interim):** Interim Rate Request **Rebuttal:** Transmission Tracker, Cost of Removal Deferred Tax Amortization; State Income Tax Flow-Through Amortization **Surrebuttal:** State Income Tax Flow-Through Amortization
KCP&L Greater Missouri Operations Company	ER-2012-0175	**Surrebuttal:** Transmission Tracker Conditions
Kansas City Power & Light Company	ER-2012-0174	**Rebuttal:** Flood Deferral of off-system sales **Surrebuttal:** Flood Deferral of off-system sales, Transmission Tracker conditions
Union Electric Company, d/b/a Ameren Missouri	ER-2012-0166	**Responsive:** Transmission Tracker
Union Electric Company, d/b/a Ameren Missouri	EO-2012-0142	**Rebuttal:** DSIM
Union Electric Company, d/b/a Ameren Missouri	EU-2012-0027	**Rebuttal:** Accounting Authority Order **Cross-Surrebuttal:** Accounting Authority Order
KCP&L Greater Missouri Operations Company	EO-2012-0009	**Rebuttal:** DSIM

CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER

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

CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER

Company Name	Case Number	Issues
Laclede Gas Company	GA-2002-429	Accounting Authority Order Request
Union Electric Company	EC-2002-1	Merger Savings; Criticisms of Staff's Case; Injuries and Damages; Uncollectibles
Missouri Public Service	ER-2001-672	Purchased Power Agreement; Merger Savings/Acquisition Adjustment
Gateway Pipeline Company	GM-2001-585	Financial Statements
Ozark Telephone Company	TC-2001-402	Interim Rate Refund
The Empire District Electric Company	ER-2001-299	Prudence/State Line Construction/Capital Costs
Missouri Gas Energy	GR-2001-292	SLRP Deferrals; Y2K Deferrals; Deferred Taxes; SLRP and Y2K CSE/GSIP
KLM Telephone Company	TT-2001-120	Policy
Holway Telephone Company	TT-2001-119	Policy
Peace Valley Telephone	TT-2001-118	Policy
Ozark Telephone Company	TT-2001-117	Policy
IAMO Telephone Company	TT-2001-116	Policy
Green Hills Telephone	TT-2001-115	Policy
UtiliCorp United & The Empire District Electric Company	EM-2000-369	Overall Recommendations
UtiliCorp United & St. Joseph Light & Power	EM-2000-292	Staff Overall Recommendations
Missouri-American Water	WM-2000-222	Conditions
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

CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER

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