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| *Exhibit No.:* | |
| *Issues:* | *Flood Deferral of Off-System Sales* |
| *Witness:* | *Mark L. Oligschlaeger* |
| *Sponsoring Party:* | *MoPSC Staff* |
| *Type of Exhibit:* | *Rebuttal Testimony* |
| *Case No.:* | *ER-2012-0174* |
| *Date Testimony Prepared:* | *September 5, 2012* |

**MISSOURI PUBLIC SERVICE COMMISSION**

**REGULATORY REVIEW DIVISION**
**UTILITY SERVICES - AUDITING**

# REBUTTAL TESTIMONY

# OF

# MARK L. OLIGSCHLAEGER

**KANSAS CITY POWER & LIGHT COMPANY**
**Great Plains Energy, Inc.**

**CASE NO. ER-2012-0174**

*Jefferson City, Missouri*
*September 2012*

** **Denotes Highly Confidential Information** **

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**REBUTTAL TESTIMONY**

**OF**

**MARK L. OLIGSCHLAEGER**

**KANSAS CITY POWER & LIGHT COMPANY**

**CASE NO. ER-2012-0174**

Q. Please state your name and business address.

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

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 within the Auditing Unit.

Q. What is your current position with the Commission?

A. I am the Manager of the Auditing Unit, Utility Services 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.

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 since 1981, and the issues I have addressed in testimony in cases from 1990 to current, is attached as Schedule MLO 1 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 as a Regulatory Auditor for over 30 years, and 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. Have you participated in the Commission Staff's ("Staff") audit of Kansas City Power & Light Company (KCPL or "Company") concerning its request for an increase to its customer rates in this proceeding?

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

Q. What is the purpose of your rebuttal testimony in this proceeding?

A. The purpose of this testimony is to address the position expressed in the supplemental direct testimony of KCPL witnesses Tim M. Rush, Wm. Edward Blunk and Ryan A. Bressette that the Company be allowed to defer as a regulatory asset an estimate of an amount of off-system sales margins that KCPL allegedly would have received if not for the 2011 flooding.

## EXECUTIVE SUMMARY

Q. Please summarize your rebuttal testimony in this proceeding.

A. As set forth in supplemental direct testimony in this proceeding, KCPL is requesting it be allowed to defer certain costs and financial impacts it incurred in relation to flooding that affected the operation of several of its generating stations in the summer and fall of 2011. Specifically, KCPL is requesting Commission authorization to:

> 1) Defer and record to a regulatory asset account non-fuel operating and maintenance (O&M) costs associated with the flooding;
> 2) Defer and record to a regulatory asset account an estimated amount of an incremental increase to fuel and purchased power costs associated with the flooding; and
> 3) Defer and record to a separate regulatory asset account an estimated amount of off-system sales margins that KCPL alleges it could have earned if not for the flooding.

While Staff is recommending that the Commission approve the first component of KCPL's deferral request, Staff opposes Commission authorization of the second and third components listed above. In this testimony, I will explain why Staff is recommending that the Commission reject the Company's request to defer the financial impact of "lost off-system sales" (component three).

Q. Are other members of Staff also submitting rebuttal testimony on this issue?

A. Yes. Staff witness Erin Maloney of the Energy Unit, Operations Division is also submitting rebuttal testimony explaining Staff's opposition to KCPL's request to defer alleged incremental increases to the Company's fuel and purchased power expense due to the 2011 flooding (component two of KCPL's request).

The Staff's position on component one of KCPL's request (seeking deferral of incremental non-fuel and purchased power O&M increases) can be found in Staff's Cost of Service Report filed in this case on August 2, at pages 76-77, and is sponsored by Staff witness Keith Majors.

Q. What is Staff's recommendation on KCPL's request to defer and record to a regulatory asset account estimated foregone or lost off-system sales (OSS) margins?

A. Staff recommends the Commission deny KCPL's request to defer estimated foregone or lost OSS margins for the reasons set out in my testimony.

**DEFERRAL OF OFF-SYSTEM SALES MARGIN**

Q. Is this rate proceeding the first time KCPL has sought deferral authority concerning the financial impacts of the 2011 flood?

A. No. KCPL first sought deferral authority for these financial impacts in Case No. EU-2012-0130.

Q. What did KCPL request in that Application?

A. In Case No. EU-2012-0130, KCPL requested that the Commission issue an accounting authority order (AAO) authorizing it to account for and record on its books two regulatory assets related to (a) the incremental non-fuel costs and incremental retail load fuel and purchased power costs it incurred associated with the 2011 flood, and (b) the impact of the 2011 flood on OSS margins, respectively.

Q. What is an AAO?

A. An AAO is an authorization by the Commission for a utility to account on its books and records for a cost in a different manner than is normally prescribed in the Federal Energy Regulatory Commission's Uniform System of Accounts (USOA) which is adopted by the Commission. Section 393.140(4), RSMo 2000, authorizes the Commission to prescribe a uniform method of keeping accounts for electric utilities subject to Commission jurisdiction. Pursuant to that authority, in Rule 4 CSR 240-20.030, the Commission directs that electric utilities are to keep all accounts in conformity with the USOA. The USOA requires that a company's net income reflect all items of profit or loss occurring during the period, but recognizes that special accounting treatment granted by this Commission, such as an AAO, may be appropriate when accounting for extraordinary items of profit or loss. The most common example of AAOs in this jurisdiction are orders from the Commission allowing a company to defer on its books costs associated with "extraordinary events," such as natural disasters or so-called "Acts of God." These include ice and wind storm costs, flood costs, unusual operating events such as fire or explosion costs at power plants and other unusual events that affect the operations of the utility.

Q. How does it benefit a utility to defer costs associated with an extraordinary event?

A. Under normal accounting practices, a utility would charge all costs associated with an extraordinary event to expense as as incurred on its income statement. If deferral of those costs is authorized through an AAO, the utility treats the costs associated with an extraordinary event as a regulatory asset and records them on its balance sheet to be amortized over some period of time. In that manner, an AAO gives the utility an opportunity to obtain rate recovery of all or a portion of the extraordinary costs even if the costs were not actually incurred within an ordered test year.

Q. What is a "regulatory asset?"

A. A regulatory asset is a cost booked by a utility as an asset on its balance sheet based upon a reasonable likelihood that regulatory authorities will agree to allow rate recovery of the cost at a later time.

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

A. Generally, the Commission in prior cases has stated that the standards for granting the authority to a utility to defer costs incurred outside of a test year as a regulatory asset are: 1) that the costs pertain to an event that is extraordinary, unusual, unique and non-recurring; and 2) that the costs associated with the event are material.

Q. Does Staff consider the flooding in the summer and fall of 2011, and its impact upon various generating stations providing power to KCPL, to be extraordinary in nature?

A. Yes.

Q. Are utility requests to defer costs required to be decided in the context of AAO applications?

A. No. The Commission can make a ruling on deferral requests in the context of a general rate proceeding if it chooses. In fact, the Company's Application for an AAO in Case No. EU-2012-0130 was consolidated into this rate case by order of the Commission on April 3, 2012.

Q. What parts of the Company's deferral request originally made in Case No. EU-2012-0130 does Staff support?

A. Staff recommends that KCPL's request to defer and record to a regulatory asset account non-fuel incremental O&M expenses associated with the 2011 flooding be allowed.

Q. What parts of the Company's deferral request originally made in Case No. EU-2012-0130 does Staff recommend the Commission deny?

A. Staff recommends that the Commission deny KCPL's request to defer and record to a regulatory asset account an estimated incremental increase to fuel and purchased power costs allegedly caused by the flooding, and to defer and record to a separate regulatory asset account an estimated amount of OSS margins that KCPL alleges it would have earned in the absence of the flooding.

Q. What is OSS?

A. OSS are sales of electricity made at times when a utility has met all of its obligations to service its native load customers and firm sale customers, and has excess electricity it can sell to others. OSS transactions result in a net margin, or profit, to the selling utility. OSS transactions are typically made at market based rates. The "margin" associated with an OSS transaction is the difference between the selling price of the power and the cost of fuel/purchased power incurred by the utility to generate or provide the power sold.

Q. How are OSS margins used in setting an electric utility's customer rates?

A. Because the capital cost and expenses incurred by a utility to generate electric power are included in customer rates, it is appropriate to include a representative level of OSS margins in the revenue requirement calculation as a line item in the revenues section of the utility income statement. In this manner, OSS is assumed to recover part of the utility's cost to provide service to customers. This is how OSS margins have traditionally used in setting KCPL customer rates.

Q. In recent cases, what approach has been used by the Commission to reflect OSS margins in setting KCPL customer rates?

A. Since Case No. ER-2006-0314, the Commission has determined the level of OSS margins to use in developing KCPL's revenue requirement at a particular percentile value within a set of projected OSS margins. For example, in KCPL's most recent Missouri rate proceeding, Case No. ER-2010-0355, the Commission set the level of KCPL's OSS at the 40$^{th}$ percentile within a range of expected outcomes for purposes of setting its rates. If the Company was able to earn greater margins than the amount at the 40$^{th}$ percentile during the period the rates from Case No. ER-2010-0355 were in effect, that additional margin was to be flowed back to customers in subsequent rate proceedings. If the Company could not earn margins equal to the $40^{th}$ percentile in the period the rates from that case were in effect, KCPL was to absorb that deficit.

Q. Why did the flooding in the summer and fall of 2011 affect the amount of OSS transactions KCPL entered into?

A. Because the flood prevented the railroads from delivering coal to several of KCPL's generating stations for a period of months in the summer and fall of 2011, KCPL entered into a "coal conservation" program to limit the amount of coal that could be burned at these stations (Iatan 1 and 2; LaCygne 1 and 2; and Hawthorn 5). KCPL has indicated that the limitations placed on burning coal at these stations in turn reduced the number of OSS transactions the Company could enter into for the duration of the flooding.

Q. Did the financial impact of the flooding in the summer and fall of 2011 cause KCPL to incur financial losses?

A. No. KCPL was able to earn a positive return on equity (ROE) during the entire period of the flooding in 2011. This meant that KCPL was still receiving sufficient revenues to fully recover all of its expenses during the flood, though its profits were reduced during this period, all other things being equal.

Q. Since KCPL was still recovering all of its expenses in rates following the flooding, what would be the result of granting KCPL's request to defer lost OSS margins?

A. KCPL's request to defer lost OSS margins is a request that the Company be allowed to restore its pre-flooding profit levels. The reality is that KCPL is requesting the Commission allow it to defer the impact of a reduced rate of return, occasioned by a reduction in OSS margin, on its balance sheet in order to guarantee its ability to earn a higher rate of return in the future if its deferral is ultimately granted recovery in rates. In other words, future customers would pay higher rates to compensate KCPL for a prior reduction in its earned rate of return due to the 2011 summer flooding.

Q. Should the Commission allow the financial impact of reduced return levels associated with losses in revenue in general, or losses in OSS margins in particular, to be deferred by utilities?

A. No, for several reasons.

First, this approach violates fundamental regulatory principles that the amount of a utility's profits should never be guaranteed, either in whole or in part. Through regulation, a utility should be given the opportunity to earn a reasonable return, but not be guaranteed that it will earn a certain level of return.

Second, and a related point, revenue levels from a particular source should not be guaranteed in whole or in part to a utility. A source of revenue may fluctuate significantly, or even end permanently, for many reasons. More specifically to the circumstances of this case, a utility's level of OSS margins may vary significantly over time for many reasons, including weather conditions, economic conditions, generating unit availability and the effect of generation decisions made by neighboring utilities. A utility should be presumed to be at risk for deviations in the levels of revenue, including OSS margins, previously assumed in the ratemaking process.

Q. Wouldn't the flood-related non-fuel/purchased power O&M expenses also reduce KCPL's ROE if not given deferral treatment?

A. Yes. However, there is a clear and fundamental distinction between allowing deferral of incremental O&M costs caused by the flooding and allowing deferral of lost OSS margins associated with the flooding.

There is generally no recognition in the normal ratemaking process for costs associated with unanticipated and unusual extraordinary events such as tornadoes, floods, and major wind and ice storms. That is because the ratemaking process is premised upon allowing recovery from customers of prudently incurred normal and ongoing expenses necessary to provide utility service. But, when a utility's service territory is affected by an event such as the summer 2011 flooding that involves possible interruption of service to customers, the utility has the obligation to expend the funds necessary to take measures to maintain service to its customers; in this instance, to undertake a coal conservation program. Staff has maintained, and the Commission has long agreed, that good regulatory policy requires some rate recognition of the prudently incurred out-of-pocket costs incurred by utilities to restore or maintain service in the course of an extraordinary event. Permitting deferral of these costs allows the utility the ultimate ability to seek recognition of these costs in rates through an amortization to expense. But, even for these costs, the current practice of the Commission is to give only partial recognition of this type of expense in customer rates. Thus, utility shareholders in effect "share" responsibility for these costs under current regulatory practices by not being allowed to earn a return in rate base on the unamortized balance of deferrals of extraordinary expenses associated with "Acts of God."

In contrast, there is no "out-of-pocket" expenditure associated with lost revenues from an extraordinary event, just a reduction in the earnings level of the affected utility. Use of a deferral treatment authorized through an AAO mechanism or other means solely to restore utility earnings to an assumed pre-extraordinary event level is not an appropriate use of deferral authority. Use of the AAO in this manner would improperly serve to facilitate a guarantee that a utility would earn a certain return even in the event of a decline in revenues or OSS margins.

Q. Isn't it possible that a reduction in revenues associated with an extraordinary event could result in adverse financial consequences to a utility that may require regulatory action?

A. That is theoretically possible. However, neither in its original AAO Application or in the supplemental direct testimony filed in this rate proceeding has KCPL alleged that its lost OSS margins due to the flooding are of such a magnitude that it materially impaired its financial health or negatively affected its ability to provide safe and adequate service to its customers. KCPL has not alleged it is unable to meet its financial obligations nor is its ability to issue debt impaired as a result of the financial impact of the 2011 flooding. In the event that a utility's loss of customer rate revenues or OSS margins was sufficient to damage its financial health and ability to provide safe and adequate service, Staff suggests the appropriate course of action would be for the utility to file for interim ("emergency") rate relief.

Q. On page 3 of his supplemental direct testimony, KCPL witness Rush states that the "OSS margins amount included in the 2010 Rate Case as a revenue requirement reduction did not reflect the magnitude of risk as extraordinary as the Missouri River flooding, nor did it reflect the resultant coal conservation measures." The other KCPL witnesses on this issue made similar statements in their supplemental direct testimony. Please comment.

A. It is not appropriate to try to incorporate the impact of possible "extraordinary" non-recurring events into ongoing rate levels. Accordingly, it is not at all remarkable that no party attempted to specifically incorporate the impact of a possible severe flood into any aspect of KCPL's 2010 rate case revenue requirement, including estimated OSS margin amounts. The ROE allowance set in that case by the Commission, however, compensated for all risks attendant to the continued operation of a utility company. The important point here is that the Commission's approach to including the Company's OSS margins in setting its rate levels in recent rate cases clearly put the risk of KCPL not attaining those projected levels entirely on the Company, and not on its customers. Staff asserts that the 2011 flooding event should not affect that allocation of OSS risk in the least.

Q. What amount of lost OSS margin does KCPL allege it has experienced due to the flooding?

A. On page 2 of Mr. Rush's direct testimony, he presents an estimate that KCPL forewent approximately ** __________ ** in lost OSS margins due to the flooding. Staff witness Maloney in her rebuttal testimony addresses why Staff believes this estimate is inaccurate and should not be relied upon by the Commission in the event that, contrary to Staff's recommendation, the Commission gives consideration to KCPL's deferral request for lost OSS margins.

Q. Does Staff consider KCPL's estimate of the financial impact of the Company's lost revenues to be accurate, even apart from the issues raised by Staff in Ms. Maloney's rebuttal testimony?

A. No. This quantification does not reflect the reduction in income tax expense that occurs when a company's revenues decrease. ROE is taxable to business entities. All

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other things being equal, a reduction in utility revenues from OSS margins or other sources will result in a decrease to its ROE, and any reduction to ROE will lead to lower taxes payable to state and federal taxing authorities. In general, a reduction of a dollar in revenue for a utility should result in an offsetting reduction of approximately $0.38 in the utility's income tax expense. KCPL has ignored the offsetting benefit to income tax expense in its quantification of the financial impact of the flooding it provided in the supplemental direct testimony filed by its witnesses in this case.

Q. Assuming all other aspects of KCPL's quantification are correct, what is the amount of the Company's asserted annual loss of revenues on an after-tax basis?

A. The income tax savings associated with a ** ___________ ** reduction in OSS margins is approximately ** ________ **. Therefore, KCPL's quantification of the negative financial impact of its lost OSS margin due to the flooding, appropriately restated to an after-tax basis, is approximately ** _________ **.

Q. Has the Commission approved deferral requests for certain expenses associated with extraordinary flooding incidents for electric utilities in the past?

A. Yes, it has. The St. Joseph Light and Power Company in Case No. EO-94-35 and The Empire District Electric Company in Case No. EO-94-149 both received authority in AAO applications to defer certain expenses associated with flooding incidents in the 1990s.

Q. Is there any precedent in Missouri for deferral of lost OSS margins?

A. No. Neither of the companies cited above asked for authority to defer foregone OSS margins as part of their flood AAO deferrals.

Q. Has the Commission recently ruled on a utility request to defer "ungenerated revenues" (or lost revenues) associated with a natural disaster?

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A. Yes. The Commission recently rejected a request for an AAO by Missouri Gas Energy (MGE) seeking to defer "ungenerated revenues" caused by a catastrophic May 22, 2011 tornado in Joplin, MO (Case No. GU-2011-0392). MGE's request was premised upon the reduction in sales from customers that could not take service from that company due to damage or destruction caused by the tornado. The reasons given in the *Report and Order* in Case No. GU-2011-0392 for denying MGE's request to defer "ungenerated revenues" is equally applicable in this situation.

Q. Please summarize your testimony on this issue.

A. Staff recommends that KCPL's request to defer estimated "lost" OSS margins be denied because utilities should not be given the opportunity to be guaranteed a particular level of revenues and profits from any source.

Q. What is Staff's overall recommendation regarding KCPL's flood deferral request?

A. Staff recommends the following:

> 1 The Commission grant authority to defer the non-fuel O&M costs associated with the flooding as described by Staff witness Majors in the Staff's Cost of Service Report.
> 2. The Commission deny KCPL's request to defer its estimated incremental increase to fuel and purchased power expenses for the reasons stated in Staff witness Maloney's rebuttal testimony.
> 3. The Commission deny KCPL's request to defer an estimated amount of OSS margins that were not earned due to the 2011 flooding for the reasons stated in this testimony.

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 Kansas City Power & Light Company's Request for Authority to Implement A General Rate Increase for Electric Service | ) ) ) ) | Case No. ER-2012-0174 |

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 14 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 5th day of September, 2012.

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: December 08, 2012
Commission Number: 08412071

D. Suzie Mankin
Notary Public

**CASE PARTICIPATION OF**
# MARK L. OLIGSCHLAEGER

| Company Name | Case Number | Issues |
|---|---|---|
| Western Resources | GR-90-40 and GR-91-149 | Take-Or-Pay Costs |
| Missouri-American Water Company | WR-91-211 | True-up; Known and Measurable |
| Missouri Public Service | EO-91-358 and EO-91-360 | Accounting Authority Order |
| Generic Telephone | TO-92-306 | Revenue Neutrality; Accounting Classification |
| Generic Electric | EO-93-218 | Preapproval |
| Western Resources & Southern Union Company | GM-94-40 | Regulatory Asset Transfer |
| St. Louis County Water | WR-95-145 | Policy |
| Union Electric Company | EM-96-149 | Merger Savings; Transmission Policy |
| St. Louis County Water | WR-96-263 | Future Plant |
| Missouri Gas Energy | GR-96-285 | Riders; Savings Sharing |
| The Empire District Electric Company | ER-97-82 | Policy |
| Missouri Public Service | ER-97-394 | Stranded/Transition Costs; Regulatory Asset Amortization; Performance Based Regulation |
| Western Resources & Kansas City Power & Light | EM-97-515 | Regulatory Plan; Ratemaking Recommendations; Stranded Costs |
| United Water Missouri | WA-98-187 | FAS 106 Deferrals |
| Laclede Gas Company | GR-99-315 (remand) | Depreciation and Cost of Removal |
| Missouri-American Water | WM-2000-222 | Conditions |
| UtiliCorp United & St. Joseph Light & Power | EM-2000-292 | Staff Overall Recommendations |
| UtiliCorp United & The Empire District Electric Company | EM-2000-369 | Overall Recommendations |
| Green Hills Telephone | TT-2001-115 | Policy |
| IAMO Telephone Company | TT-2001-116 | Policy |
| Ozark Telephone Company | TT-2001-117 | Policy |

**CASE PARTICIPATION OF**
# MARK L. OLIGSCHLAEGER

| Company Name | Case Number | Issues |
|---|---|---|
| Peace Valley Telephone | TT-2001-118 | Policy |
| Holway Telephone Company | TT-2001-119 | Policy |
| KLM Telephone Company | TT-2001-120 | Policy |
| Missouri Gas Energy | GR-2001-292 | SLRP Deferrals; Y2K Deferrals; Deferred Taxes; SLRP and Y2K CSE/GSIP |
| The Empire District Electric Company | ER-2001-299 | Prudence/State Line Construction/Capital Costs |
| Ozark Telephone Company | TC-2001-402 | Interim Rate Refund |
| Gateway Pipeline Company | GM-2001-585 | Financial Statements |
| Missouri Public Service | ER-2001-672 | Purchased Power Agreement; Merger Savings/Acquisition Adjustment |
| Union Electric Company | EC-2002-1 | Merger Savings; Criticisms of Staff's Case; Injuries and Damages; Uncollectibles |
| Laclede Gas Company | GA-2002-429 | Accounting Authority Order Request |
| 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 |
| Missouri Gas Energy | GR-2004-0209 | Revenue Requirement Differences; Corporate Cost Allocation Study; Policy; Load Attrition; Capital Structure |
| Empire District Electric | ER-2006-0315 | Fuel/Purchased Power; Regulatory Plan Amortizations; Return on Equity; True-Up |
| Missouri Gas Energy | GR-2006-0422 | Unrecovered Cost of Service Adjustment; Policy |
| Laclede Gas Company | GR-2007-0208 | Case Overview; Depreciation Expense/Depreciation Reserve; Affiliated Transactions; Regulatory Compact |
| Missouri Gas Utility | GR-2008-0060 | Report on Cost of Service; Overview of Staff's Filing |

**CASE PARTICIPATION OF**
# MARK L. OLIGSCHLAEGER

| Company Name | Case Number | Issues |
|---|---|---|
| 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 |
| KCP&L Greater Missouri Operations Company | EO-2008-0216 | **Rebuttal:** Accounting Authority Order Request |
| 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 |
| The Empire District Electric Company, The-Investor (Electric) | 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 |
| 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 |
| Missouri-American Water Company | WR-2011-0337 | **Surrebuttal:** Pension Tracker |
| Missouri Gas Energy, A Division of Southern Union | GU-2011-0392 | **Rebuttal:** Lost Revenues **Cross-Surrebuttal:** Lost Revenues |
| KCP&L Greater Missouri Operations Company | EO-2012-0009 | **Rebuttal:** DSIM |
| Union Electric Company d/b/a Ameren Missouri | EU-2012-0027 | **Rebuttal:** Accounting Authority Order **Cross-Surrebuttal:** Accounting Authority Order |
| Union Electric Company d/b/a Ameren Missouri | EO-2012-0142 | **Rebuttal:** DSIM |

**CASE PARTICIPATION OF**
# MARK L. OLIGSCHLAEGER

| Company Name | Case Number | Issues |
|---|---|---|
| The Empire District Electric Company | ER-2012-0345 | **Direct (Interim):** Interim Rate Request |

**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 |