Exhibit No.:	
Issues:	*Report on Cost of Service; Overview of the Staff's Filing; Regulatory Plan Amortizations*
Witness:	*Mark L. Oligschlaeger*
Sponsoring Party:	*MoPSC Staff*
Type of Exhibit:	*Direct Testimony*
Case No.:	*ER-2008-0093*
Date Testimony Prepared:	*February 22, 2008*

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

DIRECT TESTIMONY

OF

MARK L. OLIGSCHLAEGER

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2008-0093

Jefferson City, Missouri
February, 2008

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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 Department.

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. The Uniform CPA examination consisted of four parts: Accounting Practice, Accounting Theory, Auditing and Business Law. I received a passing score in all four of these components the first time that I took the test.

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 1 to this direct 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 26 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 The Empire District Electric Company (Empire or Company) concerning its request for a rate increase in this proceeding?

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

EXECUTIVE SUMMARY

Q. Please summarize your direct testimony in this proceeding.

A. I am sponsoring the Staff's Cost of Service Report in this proceeding that is being filed concurrently with this testimony. As was done in several other recent filings by the Staff, a "report" format is being used to convey the Staff's direct case findings, conclusions and recommendations to the Commission. The "report" approach to the case filing is an effort to make the Staff's filings more coherent and manageable. The Staff believes that, under this approach and without sacrificing the quality of the evidence presented, fewer witnesses will be required to file direct testimony and the Staff's case will be presented more clearly.

I will also provide in my direct testimony an overview of the Staff's revenue requirement determination. The Staff has conducted a review of all cost of service components (capital structure, return on rate base, rate base, depreciation expense and operating expenses) that comprise Empire's Missouri jurisdictional revenue requirement. My testimony will provide an overview of the Staff's work in each area.

Finally, I will briefly address the impact of the regulatory plan amortization mechanism on the Staff's recommended revenue requirement for Empire in this proceeding.

REPORT ON COST OF SERVICE

Q. Please explain the organizational format of the Staff's Cost of Service Report (Report).

A. The Staff's Report has been organized by topic as follows:

I. Executive Summary
II. Background of Rate Case
III. Test Year/Update Period
IV. Major Issues
V. Rate of Return
VI. Rate Base
VII. Allocations
VIII. Income Statement
IX. Regulatory Plan Amortization
X. Fuel Adjustment Clause

This organizational format has been condensed for ease of explanation. The Rate Base and Income Statement sections have numerous subsections which explain each specific adjustment made by the Staff to the June 2007 test year. The Staff member responsible for writing each subsection of the Report is identified in the write-up for that section.

<u>OVERVIEW OF STAFF'S RECOMMENDED REVENUE REQUIREMENT</u>

Q. In its audit of Empire for this proceeding, Case No. ER 2008-0093, has the Staff examined all of cost of service components comprising the revenue requirement for Empire's electric operations in Missouri?

A. Yes.

Q. What are the cost of service components that comprise the revenue requirement for a regulated utility?

A. The revenue requirement for a regulated utility can be defined by the following formula:

Revenue Requirement = Cost of Providing Utility Service

or

$$RR = O + (V - D)R \quad \text{where,}$$

RR = Revenue Requirement

O = Operating Costs (Fuel, Payroll, Maintenance, etc.), Depreciation and Taxes

V = Gross Valuation of Property Required for Providing Service

D =Accumulated Depreciation Representing Recovery of Gross Property Investment.

V – D = Rate Base (Gross Property Investment less Accumulated Depreciation = Net Property Investment)

(V – D)R = Return Allowed on Net Property Investment

The "revenue requirement" addressed by this formula is the utility's total revenue requirement. In the context of Commission rate cases, the term "revenue requirement" is generally used to refer to the utility's necessary incremental change in revenues as measured using the utility's existing rates and cost of service.

Q. Are there objectives that must be met during the course of an audit of a regulated utility in determining the revenue requirement components identified in your last answer?

A. Yes. The objectives required for determining the revenue requirement for a regulated utility can be summarized as follows:

1) Selection of a test year. The test year income statement represents the starting point for determining a utility's existing annual revenues, operating costs and net operating income. Net operating income represents the return on investment based upon existing rates. The test year selected for this case, Case No. ER-2008-0093, is the twelve months ending June 30, 2007. "Annualization" and "normalization" adjustments are made to the test year results when the unadjusted results do not fairly represent the utility's most current annual level of revenues and operating costs. Examples of annualization and normalization adjustments are explained more fully later in this direct testimony.

2) Selection of a "test year update period." A proper determination of revenue requirement is dependent upon matching the components, rate base, return on investment, revenues and operating costs at the same point in time. This ratemaking principle is commonly referred to as the "matching" principle. It is a standard practice in ratemaking in Missouri to utilize a period beyond the established test year for a case in which to match the major components of a utility's revenue requirement. It is necessary to update test year financial results to reflect information beyond the established test year in order to set rates based upon the most current information that can be subjected to audit within the period

allowed to the Commission to deliberate on a utility's request to change its rate levels. The update period that was agreed to and established for this particular case is the six months ending December 31, 2007. The Staff's direct case filing represents a determination of Empire's revenue requirement based upon known and measurable results for major components of the Company's operations as of December 31, 2007.

3) Selection of a "true-up date" or "true-up period." A true-up date generally is established when a significant change in a utility's cost of service occurs after the end of the test year update period but prior to the operation-of-law date, and the significant change in cost of service is one the parties and/or Commission has decided should be considered for cost of service recognition in the current case. In this proceeding, the Staff stated that it did not believe a true-up audit was necessary, in that use of a test year update period ending December 31, 2007, would allow the Staff and other parties to audit all adjustments beyond the test year proposed by Empire in its direct case. Empire and the other parties to this proceeding concurred in the Staff's recommendation on this point in a prehearing conference held on November 5, 2007. The Commission accepted the recommendation and has not authorized a true-up audit for this case.

4) Determination of Rate of Return. A cost of capital analysis must be performed to determine a fair rate of return on investment to be allowed on Empire's net investment (rate base) used in the provision of utility service. Staff witness Matthew Barnes of the Financial Analysis Department has performed a cost of capital analysis for this case.

5) Determination of Rate Base. Rate base represents the utility's net investment used in providing utility service. For its direct filing, the Staff has determined

Empire's rate base as of December 31, 2007, consistent with the end of the test year update period established for this case.

6) Determination of Net Income Required. The net income required for Empire is calculated by multiplying the Staff's recommended rate of return by the rate base established as of December 31, 2007. The result represents net income required. Net income required is then compared to net income available from existing rates to determine the incremental change in the Company's rate revenues required to cover its operating costs and provide a fair return on investment used in providing electric service. Net income from existing rates is discussed in the next paragraph.

7) Net Income from Existing Rates. Determining net income from existing rates is the most time consuming process involved in determining the revenue requirement for a regulated utility. The starting point for determining net income from existing rates is the unadjusted operating revenues, expenses, depreciation and taxes for the test year which is the twelve month period ending June 30, 2007, for this case. All of the utility's specific revenue and expense categories are examined to determine whether the unadjusted test year results require annualization or normalization adjustments in order to fairly represent the utility's most current level of operating revenues and expenses. Numerous changes occur during the course of any year that will impact a utility's annual level of operating revenues and expenses.

8) The final step in determining whether a utility's rates are insufficient to cover its operating costs and a fair return on investment is the comparison of net operating income required (Rate Base x Recommended Rate of Return) to net income available from existing rates (Operating Revenue less Operating Costs, Depreciation and Income Taxes). The result of this comparison represents the recommended increase and/or decrease in the utilities

net income. This change in net income is then grossed up for income tax to determine the recommended increase and/or decrease in the utilities operating revenues through a rate change.

Q. Please identify the four types of adjustments which are made to unadjusted test year results in order to reflect a utility's current annual level of operating revenues and expenses.

A. The four types of adjustments made to reflect a utility's current annual operating revenues and expenses are:

1) Normalization adjustments. Utility rates are intended to reflect normal ongoing operations. A normalization adjustment is required when the test year reflects the impact of an abnormal event. One example in the revenue area is the Staff's weather normalization adjustment made in all electric rate cases. Actual weather conditions in the test year are compared to a 30-year normal. The weather normalization adjustment restates the test year sales volumes and revenue levels to reflect normal weather conditions.

2) Annualization adjustments. Annualization adjustments are the most common adjustment made to test year results to reflect the utility's most current annual level of revenue and expenses. Annualization adjustments are required when changes have occurred during the test year and/or update period, which are not fully reflected in the unadjusted test year results. For example, if a 3% pay increase occurred on February 1, 2006, the June 2007 test year will only reflect five months of the impact of the payroll increase. An annualization adjustment is required to capture the financial impact of the payroll increase for the other seven months of the year. If the payroll increase were effective August 1, 2007, then

the test year ending June 2007 would not reflect any of the annual cost of the 3% payroll increase.

Empire had a payroll increase effective in October 2007 for its union employees. The Staff's payroll annualization, based upon employee levels and wage rates as of December 31, 2007, restates the June 2007 booked test year payroll expense to reflect the annual cost for this payroll increase in the rate calculation for the Company.

3) Disallowance adjustments. Disallowance adjustments are made to eliminate costs in the test year results that are not considered appropriate for recovery from ratepayers. An example in this case is certain executive incentive compensation costs. In the Staff's view, these costs are incurred to primarily benefit shareholder interests, and it is not appropriate policy to pass these costs onto customers in rates. Therefore, these costs should not be included in cost of service for recovery from ratepayers and the Staff has proposed to disallow them from recovery in rates.

4) Proforma adjustments. Proforma adjustments are made to reflect a cost increase that results entirely from increasing or decreasing the utility's annual revenue as a result of a rate increase or rate reduction. The most common example of a proforma adjustment is the grossing up of net income deficiency for income taxes. The example below illustrates this proforma adjustment:

Net Income Required based upon Staff's Rate Base and Rate of Return	$ 1,000,000
Net Income Available based upon Existing Rates	$ 600,000
Additional Net Income Required	$ 400,000
Tax Gross Up Factor based upon a 38.39% Effective Tax Rate	x 1.6231
Recommended Revenue Requirement Increase	$ 649,240

In this example, the utility must increase its rates $649,240 in order to generate an additional $400,000 in after-tax net income required to provide the return on investment considered reasonable by the Staff. The example reflects $249,240 in additional revenue to pay the current income tax which applies to any increase in Empire's operating revenue. Another example using the same assumptions will clarify the need for this proforma adjustment for additional income tax:

Additional Revenue Collected in Rates from Rate Increase	$ 649,240
Less Income Tax Due the IRS Based Upon a 38.39% Tax Rate	$ (249,240)
Additional Net Income for Return on Investment	$ 400,000

The above examples represent the normal proforma factoring up for income taxes associated with a Commission approved rate increase.

Q. Please describe the Staff's direct revenue requirement filing in this proceeding.

A. The results of the Staff's audit of Empire's rate case request can be found in the Staff's filed Accounting Schedules, and is summarized on Accounting Schedule 1, Revenue Requirement. This Accounting Schedule shows the Staff's recommended revenue requirement for Empire in this proceeding ranges from approximately $7,232,751 to $13,450,446, based upon a recommended rate of return range of 8.22% to 8.80%. The Staff's recommended revenue requirement at the midpoint of the rate of return range (8.51%) is $10,341,598.

Q. What rate increase amount did the Company request from the Commission in this case?

A. Empire requested that its annual revenues be increased by approximately $34,725,000.

Q. What return on equity range is the Staff recommending for Empire in this case?

A. The Staff is recommending a return on equity range of 9.40% to 10.55%, with a midpoint return on equity of 9.98%, as calculated by Staff witness Barnes. The Staff's recommended capital structure for Empire is 50.82% common equity, 4.58% trust-owned preferred securities (TOPRs) and 44.61% long-term debt, based upon the Company's actual capital structure as of December 31, 2007. When Empire's cost of debt, cost of TOPRs and above-referenced cost of equity is input into this capital structure, the Company's resulting cost of capital to apply to rate base is measured in a range of 8.22% to 8.80%, with 8.51% the midpoint value. The Staff's recommended weighted cost of capital is explained in more detail in Section VI of the Staff's Cost of Service Report.

Q. What items are included in the Staff's recommended rate base in this case?

A. All rate base items were determined as of the update period ending date of December 31, 2007, either through a balance on Empire's books as of that date or a 13-month average balance ending on December 31, 2007. These rate base items included:

- Plant in Service
- Accumulated Reserve for Depreciation
- Materials and Supplies
- Prepayments
- Fuel Inventories
- Gas Storage Inventories
- Customer Deposits
- Prepaid Pension Asset

- FAS 87 Pension Tracking Regulatory Asset
- FAS 106 OPEBs Tracking Regulatory Asset
- Accumulated Deferred Tax Reserve
- Accumulated Regulatory Plan Amortizations

Q. What are the significant income statement adjustments the Staff made in determining Empire's revenue requirement for this case?

A. A summary of the Staff's significant income statement adjustments follows:

<u>Operating Revenues</u>

- Retail Revenues adjusted for customer growth, weather and the impact of the rate increase granted to Empire in January 2007 in Case No. ER-2006-0315.

<u>Depreciation and Amortization Expense</u>

- Depreciation Expense annualized based upon existing rates and plant in service as of December 31, 2007.

<u>Payroll and Employee Benefit Costs</u>

- Payroll expense annualized based upon employee levels and wages as of December 31, 2007.
- Payroll taxes and payroll benefits annualized as of December 31, 2007.

<u>Other Non-Labor Expenses</u>

- Property taxes calculated on a consistent basis with the plant in service balance as of December 31, 2007.
- Bad debt expense calculated based upon the Staff's annualized level of rate revenue.
- Empire's estimated rate case expense normalized over two years.

Q. What reliance did you place on the work or conclusions of other Staff members?

A. An expert determining the revenue requirement for a regulated utility must rely on the work from others responsible for developing specific inputs into the cost of service calculation. I and the other assigned Staff auditors relied on the work from numerous other Staff members in calculating a revenue requirement for Empire in this case. Depreciation rates, weather normalized sales, and recommended rate of return are some examples of data supplied to the Audit Department as inputs into the Staff's cost of service calculation. In my opinion, the effect of these inputs on Empire's revenue requirement appears to be reasonable based upon my prior experience in other cases. The qualifications for all Staff members not filing direct testimony who provided input to the sections to the Staff's Cost of Service Report are attached as an appendix to the Report. Further, each non-testifying Staff member is identified at the conclusion of each section authored.

Q. What are the biggest differences which contribute to the different rate increase recommendations filed by the Company and the Staff in this proceeding?

A. From the Staff's perspective, there are three primary differences. The first issue is the return on equity component of the rate of return calculation. Empire's return on equity recommendations is 11.6%, while the Staff's midpoint ROE recommendation is 9.98%. The dollar difference between the Company and the Staff on this issue is approximately $10 million.

Another significant difference relates to the Asbury Selective Catalytic Reduction (SCR) project. Empire included this item in its case because it was scheduled to be in-service prior to December 31, 2007, the end of the update period. the Staff has not included this project in its case, as the SCR addition was not in-service as of December 31, 2007. This difference between the Company and Staff is worth approximately $6 million.

Another significant difference is due to depreciation expense. The Company is seeking new authorized depreciation rates in this case that would increase its total depreciation expense by approximately $1.4 million. In contrast, the Staff recommends that the Commission not change Empire's depreciation rates at this time. The Staff takes this position based upon the current operation of Empire's "regulatory plan," approved by the Commission in Case No. EO-2005-0263. Empire's regulatory plan includes provisions allowing a regulatory plan amortization mechanism for Empire, the operation of which essentially provides Empire the same revenue requirement benefits as would an increase in depreciation expense. In addition, the Commission, in its Order in Case No. ER-2006-0314, opined that it did not look favorably on adjustments to KCPL's depreciation rates during the pendency of that utility's regulatory plan, which also provided for such amortizations.

As a result of its audit of other areas of the Company's operations, the Staff has proposed other adjustments as appropriate to either increase or decrease Empire's cost of service. However, these adjustments are not of the same overall magnitude of the adjustments discussed above.

Q. Is it possible that significant differences exist between the Staff's revenue requirement positions and those of other parties besides Empire in this proceeding?

A. Yes. However, the other parties are filing their direct testimony, if any, concurrent in timing with the Staff's filing. Until the Staff has a chance to examine the direct testimony of other participants, it is impossible to determine what differences exist and how material they may be.

Q. Do significant differences exist between the Staff and Empire in their direct filings regarding issues without a revenue requirement impact?

A. Yes. The most significant of these issues in the fuel adjustment clause (FAC) proposals. While both the Company and the Staff recommend that the Commission implement an FAC for Empire in this proceeding, there are major differences in the details of the specific FAC proposals for each party. The most important difference is that Empire advocates passing through to its customers 95% of the changes in its fuel/purchased power costs without filing a general rate proceeding, the Staff recommends that only 70% of the change in fuel and purchased power costs be passed through an FAC mechanism.

Q. Please identify the Staff witness responsible for addressing each area where there is a known and significant difference between the Staff and the Company that is addressed in this testimony or in the Report in Section III, Major Issues.

A. The Staff witness for each listed issue is as follows:

Issue	Staff Witness
Return on Equity	Matthew J. Barnes
Depreciation Expense	Rosella L. Schad
Fuel Adjustment Clause	Lena M. Mantle
Test Year/Asbury SCR Addition	Mark L. Oligschlaeger
Unamortized Ice Storm Costs	Amanda C. McMellen
Off-System Sales	Dana E. Eaves
Prepaid Pension Asset	Dana E. Eaves
Incentive Compensation	Paula Mapeka

Q. When will the Staff be filing its customer class cost of service/rate design testimony and report in this proceeding?

A. The Staff's direct customer class cost of service/rate design recommendations will be filed on March 7, 2008.

REGULATORY PLAN AMORTIZATIONS

Q. What are "regulatory plan amortizations"?

A. These amortizations are regulatory mechanisms approved by the Commission in its Order Approving Stipulation and Agreement for Case No. EO-2005-0263. The provisions of the regulatory plan approved for Empire allow for possible reflection of "amortizations" in rates if the Company fails to meet certain financial ratios for any general rate case filed prior to and including the rate case that reflects Empire's planned investment in the Iatan 2 generating station. That rate case is planned for conclusion in 2010, per Empire's regulatory plan.

Q. Please describe the provisions in the Company's regulatory plan concerning possible "additional" amortizations to reflect in rate proceedings.

A. The regulatory plan, as approved by the Commission in Case No. EO-2005-0263, calls for special ratemaking treatments if Empire fails to meet the benchmarks set out in Appendix C "Financial Ratios" of the regulatory plan Stipulation and Agreement for any one of three standards set out by credit rating agencies as indicative of an investment grade rated company. These three standards are: 1) Adjusted Total Debt to Total Capitalization; 2) Adjusted Funds from Operations Interest Coverage; and 3) Adjusted Funds from Operations as a Percentage of Average Total Debt. The first ratio listed above will be monitored in Empire's applications for financing. However, the latter two ratios were to be examined in the context of general rate proceedings. If these two ratios are not met, the regulatory plan allows for incorporation of an "additional" amortization in the rate process under certain circumstances. This matter was further addressed in Empire's first rate case post-Case No. EO-2005-0263, which was Case No. ER-2006-0315.

Q. What is the relevance of the amortization provisions in the Company's 2005 regulatory plan to this rate proceeding?

A. While Empire, the Staff and other parties have or will present revenue requirement recommendations in this case based upon traditional cost-based ratemaking approaches, Empire's regulatory plan also requires calculation of an "alternative" revenue requirement, based upon Empire's financial ratios during the pendency of this rate proceeding. If the regulatory plan amortization calculations produce an overall revenue requirement for Empire that is higher than the revenue requirement calculated through traditional approaches, then the Stipulation And Agreement in Case No. EO-2005-0263 requires that the higher revenue requirement amount derived from the amortization calculations be adopted for Empire. Any amount of additional revenue requirement above traditional levels through the regulatory plan amortization mechanism will be charged to Empire's depreciation reserve and deducted from rate base in future Empire rate proceedings.

Q. Has the Staff performed analyses of whether Empire meets the benchmarks for the two financial-credit ratings ratios under the revenue requirement recommendation presented by it to the Commission in this proceeding?

A. Yes. The Staff requested information from Empire to allow the Staff to run calculations concerning the impact of its traditional revenue requirement recommendation on the Company's financial ratios set out in the regulatory plan approved in Case No.

EO-2005-0263, as further addressed in Case No. ER-2006-0315. Using that information, Appendix 6 to the Staff's Cost of Service Report presents the Staff's regulatory plan amortization analysis for its direct case filing.

Q. What does Appendix 6 show?

A. Appendix 6 shows that Empire should receive in this case an additional amount of regulatory plan amortizations in rates to supplement any rate increase granted to it using traditional rate measurements.

Q. Are the results shown in Appendix 6 to the Report the final Staff recommendation in this case concerning regulatory plan amortizations?

A. No. The calculated value of the regulatory plan amortization may change as the Staff's traditional revenue requirement amount changes, related to the settlement of issues or other reasons. For this reason, the Staff will update its amortization analysis on an ongoing basis as needed for the remainder of this proceeding.

Q. Does this conclude your direct testimony in this proceeding?

A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of The Empire District Electric Company of Joplin, Missouri's Application for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Missouri Service Area of the Company	)))))	Case No. ER-2008-0093

AFFIDAVIT OF MARK L. OLIGSCHLAEGER

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

Mark L. Oligschlaeger, of lawful age, on his oath states: that he has participated in the preparation of the foregoing Direct Testimony in question and answer form, consisting of 18 pages to be presented in the above case; that the answers in the foregoing Direct Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.

Mark L. Oligschlaeger

Mark L. Oligschlaeger

Subscribed and sworn to before me this 21st day of February, 2008.

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
County of Cole
My Commission Exp. 07/01/2008

D Suzie Mankin

Notary Public

MARK L. OLIGSCHLAEGER

Company Name	Case Number	Issues
Western Resources	GR-90-40 and GR-91-149	Take-Or-Pay Costs
Missouri-American Water	WR-91-211	True-up; Known and Measurable
Missouri Public Service	EO-91-358 and EO-91-360	AAO
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
Empire District Electric	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 & Empire District Electric	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
Peace Valley Telephone	TT-2001-118	Policy

Company Name	**Case Number**	**Issues**
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
Empire District Electric	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	AAO 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

Cases prior to 1990 include:

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