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Witness:	*Mark L. Oligschlaeger*
Sponsoring Party:	*MoPSC Staff*
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File No.:	*EO-2012-0009*
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MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DEPARTMENT

REBUTTAL TESTIMONY

OF

MARK L. OLIGSCHLAEGER

KCP&L GREATER MISSOURI OPERATIONS COMPANY

FILE NO. EO-2012-0009

Jefferson City, Missouri
March 2012

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

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MARK L. OLIGSCHLAEGER

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FILE NO. EO-2012-0009

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 of 1981 within the Auditing Unit.

Q. What is your current position with the Commission?

A. In April 2011, I assumed the position of Acting 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 of 1981, I passed the Uniform Certified Public Accountant examination and, since February of 1989, I 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 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 almost 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 KCP&L Greater Missouri Operations Company (GMO or "Company") concerning its application in this proceeding?

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

EXECUTIVE SUMMARY

Q. Please summarize your rebuttal testimony in this proceeding.

A. I address GMO's proposed use of a Demand-Side Programs Investment Mechanism (DSIM) to recover certain costs associated with its Missouri Energy Efficiency Investment Act (MEEIA) initiatives, often referred to as demand-side management (DSM) programs. In particular, I will address GMO's proposal to collect funds from customers prospectively through its DSIM in order to offset the projected financial impact of its proposed DSM investments.

I recommend that the Company's proposal to pre-collect amounts from customers through its shared benefit incentive component of its DSIM be rejected, as pre-collection in rates is not necessary to protect GMO against either significant negative earnings or negative cash flow impacts caused by DSM investments. I recommend the Commission instead allow the Company to book a regulatory asset equal to GMO's proposed shared benefit incentive component, subject to true-up based on actual shared benefits determined through an evaluation, measurement and verification (EM&V) process. This alternative approach would provide reasonable protection to GMO's earnings levels from DSM program impacts, would allow the Company to maintain adequate cash flows, and is consistent with the Commission's MEEIA Rules.

I also recommend that GMO's proposed cost recovery component of its DSIM include short-term interest applicable to monthly under or over-recoveries of DSM program costs in customer rates.

DSIM

Q. Would you explain the legislative and regulatory context for GMO's Application in this case?

A. Yes. In 2009, the Missouri Legislature passed, and the Governor signed, the Missouri Energy Efficiency Investment Act. The general intent of this act is to encourage Missouri electric utilities to rely more on DSM investments when planning to meet their future customer loads when investment in DSM programs is more cost-effective than investment in traditional supply-side resources. Among other things, the MEEIA establishes that "[i]t shall be the policy of the state to value demand-side investments equal to traditional investments in supply and delivery infrastructure and allow recovery of all reasonable and prudent costs of delivering cost-effective demand-side programs."[1] In 2011, the Commission promulgated Rules

[1] Section 393.1075 3.

4 CSR 240-3.163, 4 CSR 240.3.164, 4 CSR 240.20.093 and 4 CSR 240-20.094 (the "MEEIA Rules") to implement the MEEIA.

Q. What is GMO seeking with its application in this case?

A. It is seeking approval of its proposed DSM programs and DSIM.

Q. What is a DSIM?

A. A DSIM is a single-issue rate mechanism that can be used under the Commission's MEEIA Rules to obtain rate recovery of certain DSM costs, including DSM investments, outside of a general rate proceeding. Under the MEEIA Rules it operates similarly to a fuel adjustment clause ("FAC").

Q. Is the Company's Application consistent with the MEEIA Rules with respect to rate recovery outside of a general rate proceeding?

A. No. GMO has requested variances from the Commission's MEEIA Rules that, if granted, would allow materially different ratemaking treatment of the utility incentive component of a DSIM than would be allowed under the terms of the Commission's MEEIA Rule 4 CSR 240-20.093(2)(H). In his rebuttal testimony, Staff witness John A. Rogers identifies and discusses other variances the Company has requested, and still other variances the Company has not requested, which are all necessary for the Commission to approve the DSM programs and DSIM GMO is proposing.

Q. Would you generally describe the intended operation of DSIMs as defined under the MEEIA Rules?

A. Yes. Under the MEEIA Rules, DSIMs can be used to recover three distinct categories of revenue requirements—a "cost recovery" revenue requirement for DSM program costs, a "utility incentive" revenue requirement for a share of the annual net benefits resulting from the DSM investments, and a "utility lost revenue" revenue requirement (with "utility lost revenue" being the portion of any reduction in the level of energy sales the utility experiences due to its DSM programs that is lower than the level of its energy sales that was used to set the utility's rates in its last general rate proceeding). The MEEIA Rules specify that any charge to recover DSIM utility incentive and/or utility lost revenue revenue requirements must be retrospective in nature; i.e., the charge must be designed to allow sharing of actual annual net shared benefits and/or recovery of actual lost revenues[2] which are measured and verified through an EM&V process performed by a third party on a retrospective basis.[3]

Q. Would you briefly describe how GMO has structured its proposed DSIM?

A. Yes. As generally set out in the direct testimony of GMO witness Tim M. Rush, GMO has proposed a DSIM for a three-year period. That proposed DSIM has a cost recovery component, an incentive component (split into two parts: a shared benefit component and a performance incentive component), and a lost revenue component. A more specific description of each component of GMO's proposed DSIM follows:

1) Program Costs – to be recovered in an amount of $12.945 million annually, based upon an average of GMO's annual budgeted DSM program costs over the initial three-year DSIM period;

2) Shared Benefits Incentive Component – to be recovered in an amount of $5.515 million annually, with that amount quantified to equal a retention by GMO of 12% of the net present value of GMO's projection of the total DSM programs' shared benefits over a fifteen-year period;

[2] Lost revenues are defined in Rule 4 CSR 240-20.093(1)(Y).
[3] 4 CSR 240-20.093(2)(G)5 and 4 CSR 240-20.093(2)(H)3.

3) Performance Incentive Component – an amount up to $4 million annually that GMO recovers from customers if certain DSM performance targets are met;

4) Lost Revenues – an amount included in revenue requirement, if any, that the Commission explicitly approves to provide for recovery of lost revenue as lost revenue is defined in Rule 4 CSR 240-20.093(1)(Y)

Under the Company's DSIM proposal, certain adjustments to the DSIM rate[4] could be made annually to the program cost recovery and the shared benefits incentive components over the term of the DSIM to "true-up" the DSIM revenue requirement to reflect the actual amount of DSM program costs and shared benefits incurred as a result of differences in actual customer numbers served and the measures installed compared to the initial assumed value for these metrics.

Q. What are "lost margins" as GMO uses that term?

A. GMO uses the term "lost margins" for the loss of revenues associated with offering of DSM programs, net of five percent (5%) of variable fuel/purchased power expenses not expended and net of off-system sales revenues due to reduction in customer loads[5]. Please note that GMO's definition of the term "lost margins" is different than the definition of "lost revenues" in the MEEIA Rules. The difference is that any reduction in customer loads due to DSM programs are included in the Company's definition of "lost margins," while only the portion of lost margins due to DSM programs that cause the level of GMO's retail energy sales to fall below the level used to set rates for the Company in its last rate filing is included in the term "lost revenues" in the MEEIA Rules. GMO asserts that experiencing an amount of

[4] Rule 4 CSR 240-20.093(1)(O).
[5] Under GMO approved FAC (P.S.C.MO. No. 1, Sheet Nos. 124 through 127.10) GMO's customers receive 95% of the net savings resulting from reduced fuel and purchased power costs and increases in off-system sales revenue resulting from GMO's DSM programs.

lost margins that is not large enough to meet the MEEIA rules definition of “lost revenues” will still disincent it to offer DSM programs. Further, GMO states, on page 22 of Company witness Timothy M. Rush’s direct testimony, that unless the lost margins disincentive is adequately offset through the operation of a DSIM, the Company will significantly reduce the amount of its DSM investment from the level it proposes in this Application.

Q. What is GMO’s solution in its proposed DSIM to address the problem of lost margins?

A. As previously discussed, GMO has designed part of the utility incentive component of its proposed DSIM – the shared benefit - to be collected from customers in an amount equal to 12 % of the net present value of total projected DSM programs’ shared benefits over a fifteen-year period. Per the direct testimony of GMO witness Kevin E. Bryant at page 9, lines 13-20, this approach to quantifying the DSIM incentive revenue requirement was selected to allow the Company to recover amounts from ratepayers approximately equal to the amount of expected lost margins, based on the first three years of its proposed DSM programs.

Q. What does GMO project its lost margins to total over the initial three-year period of its proposed DSIM?

A. Per the direct testimony of Mr. Bryant at page 6, lines 12-14, GMO projects they would total $16.5 million. The amount of net DSM savings pre-collected from customers through GMO’s proposed shared benefits incentive component would also be approximately $16.5 million.

Q. Is GMO’s proposed approach of pre-collecting amounts from customers through the DSIM utility incentive revenue requirement consistent with the MEEIA Rules?

A. No. The MEEIA Rules require that the utility incentive component of a DSIM be charged retrospectively to customers based upon actual DSM programs' data or performance established through EM&V. However, GMO calculated the shared benefit incentive component revenue requirement of GMO's proposed DSIM to be equal to twelve percent (12%) of the net present value of projected DSM programs' shared benefits over a fifteen-year future period. GMO's incentive component proposal does not comply with the MEEIA rule requirement that this rate element be based upon actual DSM programs' data or performance on a retrospective basis following the completion of an EM&V.

Q. Why is GMO opposed to retrospective recovery of its shared benefit incentive component?

A. GMO appears to be concerned that recovery from ratepayers after the fact for its shared benefit incentive component would harm both its earnings (Bryant Direct, page 5, lines 10-13) and its cash flow (Bryant Direct, page 8, lines 3-8).

Q. How would retrospective recovery of GMO's shared benefit incentive component negatively impact its earnings?

A. A utility's rates are designed to recover the fixed and variable expenses the utility incurs in providing service, along with interest payable to bondholders and a return on equity (ROE). In the short term, when a utility's sales level (and, hence, its revenues) fall, all components of its cost of service, except a proportionate amount of variable expenses, can be assumed to remain constant. This phenomenon is accounted for on a utility's financial statements as a reduction to a utility's net income and earned ROE (i.e., its profit levels), unless the decline in sales is very large. Severe declines in sales may cause a utility to be unable to pay its ongoing interest obligations or fixed expenses. Based upon the information provided by the

Company, Staff believes that the level of sales decline GMO projects attributable to its proposed DSM programs in this proceeding could cause a decline in its profitability, but will still allow it to recover its expenses (including interest and fixed expenses) in full.

Q. Can alternative measures be employed to help maintain a utility's pre-DSM programs' earnings levels after DSM programs are implemented that comply with the MEEIA Rules and do not require upfront infusions of cash from customers based upon projections of lost margins?

A. Yes. One such alternative approach would be to authorize GMO to book a regulatory asset equal to twelve percent (12%) of the expected shared benefits resulting from GMO's DSM programs. A regulatory asset is a cost a utility may include on its balance sheet on the basis that the utility believes the Commission is likely to allow recovery of the cost in rates later in time. If the utility did not have this expectation, it must charge this cost immediately as an expense on its income statement. If GMO were to account for the incentive component as a regulatory asset, the reduction in revenues from DSM lost margins would be offset by inclusion of an identical amount on the utility's balance sheet as an asset, and not a charge against earnings, thus leaving the Company's earnings unaffected during the period of revenue decline.

Q. Is GMO's proposed quantification of its utility incentive component to be approximately equal to its lost margins an acceptable approach under the MEEIA Rules?

A. Yes, per Rule 4 CSR 240-20.093(G)4.

Q. Why did Staff suggest treating twelve percent (12%) of the expected shared benefits as a regulatory asset as an alternative approach to prospective recovery in customer rates?

A. Staff believes this approach is superior to GMO's proposal to pre-collect twelve percent (12%) of expected shared benefits in customer rates. The regulatory asset approach is consistent with the intent of the MEEIA that demand-side and supply-side options be valued on an equal basis[6]. An inherent result of effective DSM programs is that they reduce sales, a phenomenon that negatively impacts a utility's earnings, unless addressed. Hence, this loss of revenues is an economic "cost" to the utilities. Similar to the way construction costs for supply-side projects are capitalized and later included in rate base and recovered over time from customers, Staff believes it is reasonable to allow a utility's lost margins attributable to DSM programs to be recovered retrospectively from customers through rates. This approach would treat the financial impact of DSM programs in a reasonably equal fashion with how supply-side investment costs are treated for rate purposes, but without requiring infusions of cash from customers prior to, or simultaneous with, when the utility actually loses sales (revenues) due to its DSM programs.

Q. Under this alternative approach, is rate recovery of GMO's shared benefit incentive component retrospective in nature?

A. Yes. The shared benefit incentive component regulatory asset amount should not be recovered in rates until the kWh reductions have been experienced by the Company and undergone EM&V. This is required by the Commission's MEEIA Rules, and Staff opposes recovery of projected shared benefits in rates that have not been evaluated, measured and verified in this manner.

[6] Section 393.1075 (3) RSMo provides, "It shall be the policy of the state to value demand-side investments equal to traditional investments in supply and delivery infrastructure and allow recovery of all reasonable and prudent costs of delivering cost-effective demand-side programs."

Q. In other proceedings, Staff has taken the position that as a policy matter the Commission should not allow lost revenues or lost margins to be "deferred" (booked as regulatory assets) for subsequent rate recovery. Why is Staff taking a different position here?

A. Staff is not opposing the deferral of lost revenues, or lost margins, because of the MEEIA and the Commission's MEEIA Rules. In the circumstance of utilities making DSM investments (and only in that circumstance), it is reasonable to provide some regulatory relief for lost revenues or lost margins attributable to the utility's DSM efforts.

Q. Both Mr. Bryant and Mr. Rush mention a concern with "regulatory lag" as that concept applies to recovery of lost margin impacts. What is "regulatory lag"?

A. "Regulatory lag" is the time between when a utility experiences a change in its financial position and when that change is recognized in a utility's rates. Under the current regulatory process in Missouri, all financial impacts experienced by utilities (both positive and negative) are subject to regulatory lag, including costs associated with supply-side investments.

Q. If employed, would the regulatory asset approach to handling GMO's shared benefit incentive component still expose GMO to regulatory lag in recovering that component?

A. Yes. There would necessarily be some delay between the time the Company would record its shared benefit incentive component amount as a regulatory asset and when it would begin to recover that asset amount in rates.

Q. Is that regulatory lag acceptable under of the MEEIA and MEEIA Rules?

A. Yes. The MEEIA Act and MEEIA Rules are based upon a policy that supply-side generation investments and DSM investments should be valued on an equal basis. As previously mentioned, there is some delay (regulatory lag) in the recovery in rates of supply-side investment costs by utilities in Missouri. Entirely eliminating regulatory lag, or almost entirely eliminating it, for DSM investments would not provide for equal treatment of supply-side and demand-side costs in Missouri; instead, it would provide for a more favorable treatment of DSM costs in rates. This is not a result required by the MEEIA or the MEEIA Rules and is inconsistent with the policy the Commission has established within the MEEIA Rules.

Q. As part of its proposed DSIM, does GMO request recovery of lost revenue due to its proposed DSM programs separately from recovery of its shared benefits incentive component?

A. Yes.

Q. As part of the lost revenue component of its proposed DSIM does GMO propose prospective recovery of lost revenue due to its proposed DSM programs?

A. No. GMO's lost revenue component of its proposed DSIM is in compliance with the Commission's MIEEA Rules. The relevant rule states, "Any explicit utility lost revenue component of a DSIM shall be implemented on a retrospective basis and all energy and demand savings to determine a DSIM utility lost revenue requirement must be measured and verified through EM&V prior to recovery."[7]

Q. You earlier mentioned that from GMO's perspective there is a cash flow concern related to retrospective recovery of its shared benefits incentive component. Would you elaborate on that concern?

A. Yes. When a utility loses sales from implementation of DSM programs, this results in a reduction in the utility's cash receipts. Unless its cash outlays decrease proportionately, this reduction in cash flow could (assuming constant financial risk), if severe enough, result in the credit of the affected utility being derated by rating agencies. Credit deratings, if they occur, are likely to cause the company to pay higher interest rates on its

[7] Rule 4 CSR 240-20.093(2)(G)5.

debt issuances, and ultimately result in increases to customer rates, assuming there are not other cost reduction offsets.

Q. Can supply-side investments also cause cash flow concerns for utilities?

A. Yes. The fact that utilities must expend cash for construction activities while foregoing a cash return from customers until the point in time where the projects are in-service can cause reduced cash flows in the short-term.

Q. Are utility rate levels set in this jurisdiction to provide a certain level of cash flow to utilities?

A. No, they are set to allow utilities an opportunity to achieve a reasonable earnings level. Unless a utility can demonstrate that it will experience significant cash flow difficulties under traditional regulation, cash flow considerations are not directly taken into account in setting rates.

Q. When utilities experience lower or negative cash flow due specifically to supply-side investments, have special regulatory initiatives ever been used to address this problem?

A. Yes. Two Missouri electric utilities (Kansas City Power & Light Company and The Empire District Electric Company) in recent years have been allowed to use "regulatory plan amortizations" to address cash flow-related concerns associated with large supply-side investment programs. In rate cases, the utilities' credit rating metrics were periodically examined and, to the extent the cash flow situation for those utilities indicated a possible threat of a credit derating, additional monies were obtained from customers in those rate cases through the regulatory plan amortization mechanism to allow the utilities the opportunity to maintain their current credit ratings. The monies collected through the regulatory plan amortization by those companies was treated as additional capital investment contributed by customers, and were used to reduce rate base.

It should be noted that the regulatory plan amortization mechanisms approved in the past for Missouri electric utilities only went into effect when the utility could demonstrate that its overall cash flows might not achieve predetermined credit ratio benchmarks appropriate for their credit ratings; the cash flow relief provided to utilities was limited to the revenue requirement amount necessary to allow the utility an opportunity to achieve the predetermined benchmarks; and the plan provided a customer benefit by reducing rate base in future rate proceedings. To the extent that GMO's proposed DSIM mechanism is motivated in part by cash flow concerns associated with DSM investments, its proposal to pre-collect amounts in rates from customers does not include any of those customer protections.

Q. Has GMO shown in this proceeding that GMO will likely face significant cash flow pressure due to it proposed DSM investments?

A. No. Highly Confidential Schedule TMR-5, attached to GMO witness Rush's direct testimony, contains an analysis of the Company's credit rating metrics, with and without upfront recovery of its DSIM incentive component. ** ______________________________

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____________ ** Further discussion of GMO's credit rating metrics can be found in the rebuttal testimony of Staff witness Zephaniah Maravangepo.

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Q. Would you describe GMO's proposed rate treatment of DSM program costs in its DSIM?

A. Per Schedule 5 to Mr. Rush's direct testimony, GMO is estimating that it will incur ** ______________________________ ** respectively, in DSM program costs in each of the three (3) years of its initial DSIM. In the cost recovery component of its DSIM proposal, GMO is seeking to collect $12.945 million annually from customers, equal to a three-year average of these projected costs.

Q. What is Staff's position on this proposal?

A. It is not clear to Staff why the Company is proposing to recover a three-year average of projected program costs through the DSIM, when the structure of the DSIM would allow the amount of rate recovery to be updated at least annually to reflect actual or projected changes in incurred expense for each year of the three-year life of the DSIM. However, given the relatively small amount of the proposed pre-collection of program costs from customers through the DSIM, and the fact that rate recovery from customers will be reconciled against GMO's actual cost levels, Staff is willing to accept this proposed DSIM structure for program costs, with one modification.

Q. What is the one modification?

A. Given that GMO's proposal is projected to result in differences in the annual amount of program costs collected in rates and the annual amount of program costs GMO actually incurs, it is appropriate for interest to be applied to any difference between them. This under- or over-recovery of DSM program costs from customers should be measured monthly and treated in the same manner, i.e., interest provided at a short-term interest rate, as under- or over-recoveries from customers are treated in GMO's FAC.[8]

Q. Are you testifying about GMO's proposed performance bonus and lost revenue DSIM components?

A. No. Staff witness Rogers is addressing them.

Q. Would adoption of Staff's recommendations concerning the components of GMO's proposed DSIM addressed in your testimony meet the goals stated in the MEEIA that that DSM investments be provided timely cost recovery, that utility financial incentives are aligned with more efficient use of energy by customers, and that utilities offering such programs be provided timely earnings opportunities on their DSM investments?

A. In my opinion, it would.

Q. Does this conclude your rebuttal testimony?

A. Yes, it does.

[8] GMO's M.P.S.MO. No. 1, Original Sheet No. 127.8: "Interest on deferred electric energy costs calculated at a rate equal to the weighted average interest paid on short-term debt applied to the month-end balance of deferred electric energy costs."

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of KCP&L Greater Missouri Operations Company's Notice of Intent to File an Application for Authority to Establish a Demand-Side Programs Investment Mechanism	)))))	File No. EO-2012-0009

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 16 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 20th day of March, 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	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
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	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

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** AAO 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
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
Union Electric Company d/b/a Ameren Missouri	EU-2012-0027	**Rebuttal:** Accounting Authority Orders

CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER

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