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Witness: *Mark L. Oligschlaeger*
Sponsoring Party: *MoPSC Staff*
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Case No.: *WO-2020-0190*
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MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL AND BUSINESS ANALYSIS DIVISION

DIRECT TESTIMONY
OF
MARK L. OLIGSCHLAEGER

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WO-2020-0190

Jefferson City, Missouri
June 2020

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MARK L. OLIGSCHLAEGER
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1 **DIRECT TESTIMONY**

2 **OF**

3 **MARK L. OLIGSCHLAEGER**

4 **MISSOURI-AMERICAN WATER COMPANY**

5 **CASE NO. WO-2020-0190**

6 Q. Please state your name and business address.

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

8 Q. Please describe your educational background and work experience.

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

12 Q. What is your current position with the Commission?

13 A. On October 1, 2019, I assumed the position of Director of the Financial and
14 Business Analysis Division for the Commission.

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

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

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

19 A. Yes, numerous times. A listing of the cases in which I have previously filed
20 testimony before this Commission, and the issues I have addressed in testimony in cases from
21 1990 to current, is attached as Schedule MLO-d1 to this direct testimony.

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

1 A. I have been employed by this Commission for approximately 38.5 years and
2 have submitted testimony on ratemaking matters numerous times before the Commission.
3 I have also been responsible for the supervision of other Commission employees in rate cases
4 and other regulatory proceedings many times. I have received continuous training at in-house
5 and outside seminars on technical ratemaking matters since I began my employment at the
6 Commission.

7 **EXECUTIVE SUMMARY**

8 Q. Please summarize your direct testimony in this proceeding.

9 A. In this testimony, I will provide support for Staff's recommendation filed in this
10 proceeding on May 1, 2020, regarding the proposal made by Missouri-American Water
11 Company ("MAWC") that its Infrastructure System Replacement Surcharge ("ISRS") rate base
12 be increased to reflect an amount representing the impact of a purported income tax
13 "net operating loss" ("NOL") associated with ISRS plant in service additions. I will explain
14 why Staff agrees with this proposal in the specific facts and circumstances in this proceeding.

15 I will also address Staff's proposed treatment in this case of NOL amounts that MAWC
16 argued existed in prior ISRS proceedings.

17 Q. Are other witnesses filing direct testimony on behalf of Staff in this case?

18 A. Yes. Staff witnesses Ali Arabian of the Auditing Department and Matthew J.
19 Barnes of the Water & Sewer Department are submitting direct testimony as well.

20 **TAX NORMALIZATION AND NOL CONCEPTS**

21 Q. Please provide an overview of the concepts of income tax normalization.

22 A. Under the Internal Revenue Service Code ("IRS Code"), a company is allowed
23 to deduct certain costs against income at different times for tax purposes than the timing of

1 when it is allowed to reflect the same costs as a reduction to income for financial reporting
2 purposes. The existence of these book/tax timing differences (“timing differences”) usually
3 provide a net tax benefit to business entities, in that most timing differences serve to reduce a
4 business entity’s taxable income levels below the level of its reported financial income. An
5 example of a timing difference that results in significant financial benefits to companies is the
6 ability of the companies to use “accelerated depreciation” deductions for tax purposes under
7 the IRS Code, in contrast to the straight-line book depreciation methods companies rely upon
8 in determining their financial income.

9 Q. How is the financial impact of tax timing differences treated for ratemaking
10 purposes for regulated utilities?

11 A. For rate purposes, the tax benefits associated with timing differences can either
12 be assigned to ratepayers upfront by reducing the amount of income tax expense the utility
13 would otherwise recover from its customers (i.e., the “flow-through” method of ratemaking for
14 income taxes), or that benefit can be retained by the utility for a period of time before being
15 passed on to ratepayers (the “normalization” method of ratemaking for income taxes). For
16 utility ratemaking, the concept of tax normalization is applied by collecting income tax expense
17 amounts in rates calculated as if the particular tax deduction or treatment was not available to
18 the utility.

19 Q. Who determines whether flow-through or normalization treatment is provided
20 to utilities in setting rates for income taxes?

21 A. For most timing differences, that decision would be made by the utilities’
22 regulatory commissions. However, in regard to the specific timing differences associated with
23 use of accelerated depreciation methods for tax purposes, the IRS Code effectively mandates

1 that regulatory commissions normalize the benefits of the accelerated depreciation tax
2 deductions in setting rates.¹ If the regulatory commissions do not allow for such normalization
3 treatment, that action could result in loss of the entire accelerated depreciation deduction by the
4 utility. The potential consequences to a utility and its customers from a finding by the IRS of
5 a normalization violation are serious, and can usually be avoided if the regulatory commission
6 in question takes actions to “cure” the financial impact to the utility of the violations.

7 Q. When the tax normalization approach is used in setting rates, how is the financial
8 impact of this approach on utilities accounted for?

9 A. The portion of the income tax expense collected from customers that will be
10 retained by the utility until later periods due to normalization treatment is charged to deferred
11 income tax expense accounts. Because the amounts paid in by customers for deferred income
12 tax expense represents capital paid in by ratepayers that the utilities can use for a period of time,
13 it is appropriate to provide customers a return on this capital contribution. This is accomplished
14 by reducing the utility’s rate base by the balance of its net collection of accumulated deferred
15 income taxes (“ADIT”) at a point in time.

16 Q. Are deferred income taxes taken into account in ISRS rate calculations?

17 A. Yes, as required by statute. The purpose of the ISRS process is to allow for
18 single-issue rate recovery of costs associated with certain gas and water plant infrastructure
19 projects. Through the ISRS process, a utility is able to recover a return on qualifying plant
20 additions outside of a general rate proceeding. However, the amount of the required return on
21 rate base for ISRS plant additions is required to be netted against the amount of booked deferred

¹ See Treasury Regulation 1.167(l)-1(h)(1)(iii).

1 income taxes associated with the ISRS additions, to recognize that customers as well as the
2 utility have invested capital related to the plant additions.

3 Q. What is a “net operating loss?”

4 A. An NOL results when a utility does not have enough taxable income to utilize
5 all of the tax deductions to which it would otherwise be entitled. When this situation occurs,
6 the amount of the unused deductions is referred to as an “NOL” and is booked to a deferred tax
7 asset account.

8 Q. Why would a utility find itself in an NOL situation?

9 A. Since the time of the financial crisis that occurred approximately ten years ago,
10 and through the end of 2017, the IRS Code allowed business entities very generous accelerated
11 depreciation deductions. These deductions were commonly referred to as “bonus depreciation.”
12 Largely because of the availability of bonus depreciation tax benefits, some utilities, including
13 MAWC, have been in NOL situations for years.

14 Q. How would NOLs be taken into account as part of tax normalization ratemaking
15 for accelerated depreciation tax timing differences?

16 A. Utilities have argued that the rate base reduction for ADIT must be offset by
17 amounts related to NOLs, to reflect that the companies were not able to currently use all of the
18 tax deductions available to them and for which deferred taxes were booked. The utilities claim
19 that failure to recognize the NOL offset for ratemaking purposes would constitute a violation
20 of the normalization provisions of the IRS Code, by effectively passing accelerated depreciation
21 deduction benefits on to customers prematurely.

22 Staff generally has agreed with this position in general rate proceedings.

23 Q. At this time, are utilities still able to utilize bonus depreciation deductions?

1 A. No. Due to the provisions of the Tax Cuts and Jobs Act, utilities are not allowed
2 to claim bonus depreciation deductions past 2017. As a consequence, to Staff’s knowledge
3 most utilities (including MAWC) are no longer generating NOLs, but are instead using prior
4 NOLs to offset their ongoing taxable income as allowed under the IRS Code.

5 **NET OPERATING LOSS ISSUE**

6 Q. What is the issue in this proceeding regarding NOLs?

7 A. MAWC has again taken the position that an NOL amount should be offset
8 against the ADIT balance in rate base for purposes of determining ISRS rates in this case.

9 Q. What is the relevance of NOLs to MAWC ISRS proceedings?

10 A. In recent ISRS petitions, MAWC has claimed that an existence of an NOL
11 amount on its books during the ISRS period, but which related in entirety to NOLs generated
12 prior to the ISRS period, nevertheless precluded the Commission from recognizing certain
13 income tax deductions (accelerated depreciation, repair allowance) otherwise available to
14 MAWC in ISRS rates, due to the normalization restrictions applicable to regulated utilities in
15 the IRS Code. Staff and The Office of the Public Counsel (“OPC”) disagreed with MAWC’s
16 position on this issue in these cases, with Staff noting that no NOL amount was actually
17 generated by MAWC during the ISRS periods in question that was caused by ISRS eligible
18 plant additions. In Case Nos. WO-2018-0373 and WO-2019-0184, the Commission agreed
19 with Staff and OPC and ordered that the full amount of the applicable accelerated depreciation
20 and repair allowance deductions available to MAWC be reflected in ISRS rates. In Case No.
21 WO-2019-0389, the Commission approved a *Partial Stipulation and Agreement* that also
22 resulted in ISRS rates that did not incorporate the impact of NOLs.

1 Q. While these ISRS cases were being processed, did MAWC take any actions to
2 ask the IRS to clarify the application of the normalization requirements in the IRS Code to the
3 NOL amounts in Missouri ISRS proceedings?

4 A. Yes. Following issuance of the Commission's Report and Order in Case No.
5 WO-2018-0373, MAWC made a request for a Private Letter Ruling ("PLR") with the IRS,
6 generally inquiring whether the Commission's treatment of NOLs in setting MAWC's ISRS
7 rates constituted a violation of the normalization restrictions contained within the Code. The
8 PLR request was filed with the IRS on June 6, 2019.

9 Q. Did the previously mentioned Stipulation and Agreement in Case No.
10 WO-2019-0389 take into account MAWC's PLR request?

11 A. Yes. The *Partial Stipulation and Agreement* in Case No. WO-2019-0389² stated
12 that, in the event that the IRS would rule within the PLR in favor of MAWC's arguments
13 regarding the disputed NOL amounts in that and prior ISRS cases, MAWC would file an
14 application for an Accounting Authority Order ("AAO") to permit it to defer the NOL amounts
15 at issue to be recovered in subsequent MAWC rate proceedings. However, no deferral was to
16 take place until any decision that might affirm MAWC's position was issued by the IRS.

17 Q. What was the result of MAWC's PLR request?

18 A. The PLR was issued by the IRS in early December 2019, and filed by MAWC
19 with the Commission on December 9, 2019. Staff has reviewed the PLR for its potential impact
20 on this proceeding, and through its analysis concludes that within the PLR the IRS determined
21 that the Commission's actions in reflecting a full deduction of applicable accelerated

² While the stipulation and agreement was entered into by MAWC and Staff, as no party filed an objection to it, the Commission chose to consider it as unanimous, pursuant to Commission Rule 20 CSR 4240-2.115, and approved the agreement in its November 21, 2019, *Order Approving Partial Stipulation and Agreement and Approving Infrastructure System Replacement Surcharge*, issued in Case No. WO-2019-0389.

1 depreciation amounts without offset for an NOL amount in ISRS in prior ISRS cases did
2 constitute a violation of the Code's normalization restrictions. However, the IRS also ruled that
3 the Commission's treatment of reflecting a full deduction of applicable repair allowance
4 amounts without offset by NOL amounts did not violate the normalization restrictions within
5 the Code.

6 Q. Please explain why Staff has concluded that the IRS has supported in part
7 MAWC's position on NOL treatment in ISRS cases within the PLR.

8 A. The fundamental disagreement in recent MAWC ISRS cases between MAWC
9 on one side, and Staff/OPC on the other, was whether ISRS plant additions actually caused a
10 tax loss (i.e., net operating loss) to occur due to no revenues being collected by MAWC for the
11 plant additions until the plant could be incorporated directly into ISRS rates. MAWC argued a
12 tax loss occurred; Staff and OPC argued it did not.

13 Within the PLR, there are several statements made by the IRS that indicate its
14 concurrence with MAWC's prior arguments before the Commission that ISRS plant additions
15 in fact did cause MAWC to suffer a tax loss that should be taken into account by the
16 Commission in setting ISRS rates.³ In this light, the PLR, and in particular the language
17 wherein the IRS grants MAWC's requested ruling no. 9⁴ is interpreted by Staff as effectively
18 affirming MAWC's prior position taken in ISRS cases that the accelerated depreciation income
19 tax deductions associated with ISRS plant additions must be offset by assumed tax loss/NOL
20 amounts in order to comply with the IRS Code.

³ In particular, refer to page 7 of 23, Confidential Attachment M, third full paragraph, to *MAWC's Petition to Change its Infrastructure System Replacement Surcharge & Motion for Approval of Customer Notice* in this case.

⁴ *Ibid.*, page 21 of 23 of Confidential Attachment M, fourth full paragraph.

1 Q. What has been the impact of issuance of this PLR on Staff's position concerning
2 MAWC's purported NOLs in ISRS cases?

3 A. As previously discussed, the consequences of a violation of the Code's
4 normalization restrictions can be serious. Therefore, consistent with its understanding of the
5 IRS' rulings in the recent PLR, Staff has removed any deduction for accelerated depreciation
6 associated with ISRS plant additions from its calculation of MAWC's ISRS revenue
7 requirement in this case.

8 Q. How is Staff proposing to "cure" the violations of the IRS normalization
9 requirements that resulted prior MAWC ISRS cases?

10 A. As previously mentioned, it was stipulated in Case No. WO-2019-0389 that
11 disputed NOL amounts from prior ISRS cases should be deferred through an AAO in the event
12 that the IRS found in MAWC's favor. However, in this proceeding, MAWC is proposing that
13 the amount in question (approximately \$35,000) should be immediately collected from
14 customers in rates through an increase to the ISRS revenue requirement in this case. Because
15 the past NOL amount to be provided to MAWC due to the PLR is relatively immaterial, Staff
16 does not object to the Company's proposal for collecting this amount in this proceeding in lieu
17 of deferring the amounts through an AAO.

18 Q. Please summarize your direct testimony in this proceeding.

19 A. In order to account for NOL amounts consistent with the IRS ruling within the
20 PLR, and the corresponding impact to accumulated deferred income taxes associated with the
21 eligible infrastructure system replacements included in MAWC's current ISRS, Staff has
22 included MAWC's proposed NOL adjustments to the appropriate pretax revenues to be
23 collected in this ISRS.

24 Q. Does that conclude your direct testimony?

25 A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of the Petition of Missouri-)
American Water Company for Approval to) Case No. WO-2020-0190
Change an Infrastructure System Replacement)
Surcharge (ISRS))

AFFIDAVIT OF MARK L. OLIGSCHLAEGER

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COME NOW MARK L. OLIGSCHLAEGER and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Direct Testimony*; and that the same is true and correct according to his best knowledge and belief, under penalty of perjury.

Further the Affiants sayeth not.

/s/ Mark L. Oligschlaeger
Mark L. Oligschlaeger

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

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

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
Missouri-American Water Company	WR-2017-0285	Direct: Future Test Year Rebuttal: Future Test Year; New Tax Legislation Surrebuttal: Future Test Year; Tax Cuts and Jobs Act
Spire Missouri, Inc., d/b/a Spire (Laclede Gas Company / Missouri Gas Energy)	GR-2017-0215 and GR-2017-0216	Rebuttal: Tracker Proposals; Other Policy Proposals; Software Costs
Union Electric Company, d/b/a Ameren Missouri	EO-2017-0176	Direct: CAM Approval
Missouri Gas Energy and Laclede Gas Company	GO-2016-0332 and GO-2016-0333	Rebuttal: ISRS Updates; Capitalized Incentive Compensation; Hydrostatic Testing
Kansas City Power & Light Company	ER-2016-0285	Rebuttal: Tracker Proposals; Use of Projected Expenses; Expense Trackers in Rate Base
Laclede Gas Company and Missouri Gas Energy	GO-2016-0196 and GO-2016-0197	Rebuttal: ISRS True-ups
Union Electric Company, d/b/a Ameren Missouri	ER-2016-0179	Rebuttal: Transmission Tracker; Noranda Deferral; Regulatory Reform
KCP&L Greater Missouri Operations Company	ER-2016-0156	Rebuttal: Tracker Proposals; Use of Projected Expenses; Tracker Balances in Rate Base; Deferral Policy
Missouri-American Water Company	WR-2015-0301	Rebuttal: Environmental Coast Adjustment Mechanism; Energy Efficiency and Water Loss Reduction Deferral Mechanism Tracker
Laclede Gas Company	GO-2015-0178	Direct: ISRS True-ups
Kansas City Power & Light Company	EU-2015-0094	Direct: Accounting Order – Department of Energy Nuclear Waste Fund Fees
Union Electric Company, d/b/a Ameren Missouri (2018)	EO-2015-0055	Rebuttal: MEEIA Accounting Conditions
Union Electric Company, d/b/a Ameren Missouri (2015)	EO-2015-0055	Rebuttal: Demand-Side Investment Mechanism

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
Kansas City Power & Light Company	ER-2014-0370	Rebuttal: Trackers Surrebuttal: Trackers; Rate Case Expense
Kansas City Power & Light Company	EO-2014-0255	Rebuttal: Continuation of Construction Accounting
Union Electric Company, d/b/a Ameren Missouri	EC-2014-0223	Rebuttal: Complaint Case – Rate Levels
Kansas City Power & Light Company	EO-2014-0095	Rebuttal: DSIM
Union Electric Company, d/b/a Ameren Missouri	ET-2014-0085	Surrebuttal: RES Retail Rate Impact
Kansas City Power & Light Company & KCP&L Greater Missouri Operations Co.	EU-2014-0077	Rebuttal: Accounting Authority Order
Kansas City Power & Light Company	ET-2014-0071	Rebuttal: RES Retail Rate Impact Surrebuttal: RES Retail Rate Impact
KCP&L Greater Missouri Operations Company	ET-2014-0059	Rebuttal: RES Retail Rate Impact Surrebuttal: RES Retail Rate Impact
Missouri Gas Energy, A Division of Laclede Gas Company	GR-2014-0007	Surrebuttal: Pension Amortizations
The Empire District Electric Company	ER-2012-0345	Direct (Interim): Interim Rate Request Rebuttal: Transmission Tracker, Cost of Removal Deferred Tax Amortization; State Income Tax Flow-Through Amortization Surrebuttal: State Income Tax Flow-Through Amortization
KCP&L Greater Missouri Operations Company	ER-2012-0175	Surrebuttal: Transmission Tracker Conditions
Kansas City Power & Light Company	ER-2012-0174	Rebuttal: Flood Deferral of off-system sales Surrebuttal: Flood Deferral of off-system sales, Transmission Tracker conditions
Union Electric Company, d/b/a Ameren Missouri	ER-2012-0166	Responsive: Transmission Tracker
Union Electric Company, d/b/a Ameren Missouri	EO-2012-0142	Rebuttal: DSIM

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
Union Electric Company, d/b/a Ameren Missouri	EU-2012-0027	Rebuttal: Accounting Authority Order Cross-Surrebuttal: Accounting Authority Order
KCP&L Greater Missouri Operations Company	EO-2012-0009	Rebuttal: DSIM
Missouri Gas Energy, a Division of Southern Union	GU-2011-0392	Rebuttal: Lost Revenues Cross-Surrebuttal: Lost Revenues
Missouri-American Water Company	WR-2011-0337	Surrebuttal: Pension Tracker
The Empire District Electric Company	ER-2011-0004	Staff Report on Cost of Service: Direct: Report on Cost of Service; Overview of the Staff's Filing Surrebuttal: SWPA Payment, Ice Storm Amortization Rebasing, SO2 Allowances, Fuel/Purchased Power and True-up
The Empire District Electric Company	ER-2010-0130	Staff Report Cost of Service: Direct: Report on Cost of Service; Overview of the Staff's Filing; Regulatory Plan Amortizations; Surrebuttal: Regulatory Plan Amortizations
Missouri Gas Energy, a Division of Southern Union	GR-2009-0355	Staff Report Cost of Service: Direct: Report on Cost of Service; Overview of the Staff's Filing; Rebuttal: Kansas Property Taxes/AAO; Bad Debts/Tracker; FAS 106/OPEBs; Policy; Surrebuttal: Environmental Expense, FAS 106/OPEBs
KCP&L Greater Missouri Operations Company	EO-2008-0216	Rebuttal: Accounting Authority Order Request
The Empire District Electric Company	ER-2008-0093	Direct: Report on Cost of Service; Overview of the Staff's Filing; Regulatory Plan Amortizations Rebuttal: Asbury SCR; Commission Rules Tracker; Regulatory Plan Amortizations Surrebuttal: Fuel Adjustment Clause; ROE and Risk; Asbury SCR Project; Depreciation; Regulatory Plan Amortizations/ Commission Rules Tracker/Vegetation Management Responsive: Regulatory Plan Amortizations True-Up Direct: True-up; Gas Contract Unwinding; Regulatory Plan Amortizations
Missouri Gas Utility	GR-2008-0060	Direct: Report on Cost of Service; Overview of Staff's Filing

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
Laclede Gas Company	GR-2007-0208	Direct: Case Overview; Depreciation Expense/Depreciation Reserve; Affiliated Transactions; Regulatory Compact
Missouri Gas Energy	GR-2006-0422	Rebuttal: Unrecovered Cost of Service Adjustment; Policy
The Empire District Electric Company	ER-2006-0315	Fuel/Purchased Power; Regulatory Plan Amortizations; Return on Equity; True-Up
Missouri Gas Energy	GR-2004-0209	Revenue Requirement Differences; Corporate Cost Allocation Study; Policy; Load Attrition; Capital Structure
Aquila, Inc., d/b/a Aquila Networks-MPS-Electric and Aquila Networks-L&P-Electric and Steam	ER-2004-0034 and HR-2004-0024 (Consolidated)	Aries Purchased Power Agreement; Merger Savings
Laclede Gas Company	GA-2002-429	Accounting Authority Order Request
Union Electric Company	EC-2002-1	Merger Savings; Criticisms of Staff's Case; Injuries and Damages; Uncollectibles
Missouri Public Service	ER-2001-672	Purchased Power Agreement; Merger Savings/Acquisition Adjustment
Gateway Pipeline Company	GM-2001-585	Financial Statements
Ozark Telephone Company	TC-2001-402	Interim Rate Refund
The Empire District Electric Company	ER-2001-299	Prudence/State Line Construction/Capital Costs
Missouri Gas Energy	GR-2001-292	SLRP Deferrals; Y2K Deferrals; Deferred Taxes; SLRP and Y2K CSE/GSIP
KLM Telephone Company	TT-2001-120	Policy
Holway Telephone Company	TT-2001-119	Policy
Peace Valley Telephone	TT-2001-118	Policy
Ozark Telephone Company	TT-2001-117	Policy
IAMO Telephone Company	TT-2001-116	Policy
Green Hills Telephone	TT-2001-115	Policy

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

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

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

<u>COMPANY NAME</u>	<u>CASE NUMBER</u>
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