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Issue:	*Pension Tracker*
Witness:	*Mark L. Oligschlaeger*
Sponsoring Party:	*MoPSC Staff*
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File No.:	*WR-2011-0337*
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MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

UTILITY SERVICES

SURREBUTTAL TESTIMONY

OF

MARK L. OLIGSCHLAEGER

MISSOURI-AMERICAN WATER COMPANY

CASE NO. WR-2011-0337

Jefferson City, Missouri
February, 2012

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MARK L. OLIGSCHLAEGER

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SURREBUTTAL TESTIMONY

OF

MARK L. OLIGSCHLAEGER

MISSOURI–AMERICAN WATER COMPANY

CASE NO. WR-2011-0337

Q. Please state your name and business address.

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

Q. Please describe your educational background and work experience.

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

Q. What is your current position with the Commission?

A. 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 1981, I passed the Uniform CPA examination and, since February 1989, have been licensed in the state of Missouri as a CPA.

Q. Have you previously filed testimony before this Commission?

A. Yes, numerous times. A listing of the cases in which I have previously filed testimony before this Commission, and the issues I have addressed in testimony in cases from 1990 to current, is attached as Schedule 1 to this Surrebuttal 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 approximately 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. What is the purpose of this Surrebuttal Testimony?

A. The purpose of this testimony is to respond to the Rebuttal Testimony of Missouri-American Water Company (MAWC or "Company") witness Dennis R. Williams on the issue of MAWC's pension tracker mechanism in this proceeding.

EXECUTIVE SUMMARY

Q. Please summarize your Surrebuttal Testimony in this proceeding.

A. In this testimony, I will discuss why MAWC witness William's arguments in his Rebuttal Testimony in defense of the operation of the Company's current pension tracker mechanism ("pension tracker") are not well-founded and should be disregarded. I will also explain Staff's recommendations on how the pension tracker should be modified on a going forward basis.

PENSIONS TRACKER

Q. Does MAWC provide pension benefits to certain employees under a "defined benefit" pension plan?

A. Yes, though this plan is not available for MAWC employees hired within approximately the last ten years. Newer employees can receive retirement benefits under MAWC's "deferred compensation plan," which is not a defined-benefit pension plan.

Q. How is pension expense recorded for financial statement reporting purposes?

A. Current federal law requires that, for a "defined-benefit" pension plan (such as that offered by MAWC), amounts be contributed by the company into a trust fund during the period of their employees' active service in amounts based upon a projection of the pension benefits that will be paid out to the employees in the future. Contributions made to these trust fund mechanisms serve to preserve use of the funds for ultimate pension payment purposes, and allows earnings on the amount invested in the funds to accrue which assists in accumulating sufficient amounts to pay out to retirees in the future. Current financial reporting practices require that annual pension expense be set equal to an accrual measurement of the additional amount owed to employees in the future based on that year of service, not on the cash amounts actually paid out to retirees each year.

Q. How does the amount of annual funding actually set aside by a utility into its pension plan compare to the amount of annual pension expense recognized by utilities on their financial statements?

A. These amounts may be different. Current financial statement accounting for pension expense is based upon Financial Accounting Standard No. 87 ("FAS 87"), *Employers' Accounting for Pensions.* The current law governing adequacy of pension fund contributions is the Employee Retirement Income Security Act (ERISA) of 1974, which defines the minimum allowable annual contribution amount needed to adequately fund for future pension benefits. The FAS 87 pension expense calculation and the minimum ERISA fund contribution calculation will almost always generate different amounts for expense and funding in any given year, though over the long term the FAS 87 accounting for expense and the minimum ERISA funding calculation for pensions should provide the same approximate aggregate amount of pension cost.

Q. Can an employer fund its pension plan based on the FAS 87 contribution calculation?

A. Yes. As long as the result of the FAS 87 contribution calculation is equal to or exceeds the ERISA minimum calculation, the employer can fund its pension plan at the FAS 87 level. If funded at the FAS 87 pension expense level, as the majority of Missouri's major utilities do, the financial statement accounting level will match the actual annual funding level for pensions.

Q. How has MAWC recovered its pension expense in rates?

A. Since at least 2007, MAWC has recovered pension expense in rates using a FAS 87 calculation approach.

Q. What are pension trackers?

A. Ideally, a pension tracker is a regulatory accounting device that records the amount of annual funding actually set aside by a utility into its pension plan compared to the amount of annual pension expense reflected in that utility's cost of service. Any difference is recorded, or "tracked," in a regulatory asset or regulatory liability account. In the utilities' next rate cases, the amount tracked as the difference between funding and rate recovery is generally amortized to expense over five years, with the unamortized balance included in rate base. The intent of the tracker mechanisms is to make the companies "whole" for their pension fund contribution amounts over time.

All major electric, gas, and water utilities in this state are currently operating under pension trackers, pursuant to Commission-approved stipulations and agreements.

Q. Does MAWC currently have a pension tracker?

A. Yes. The tracker was initiated in Case No. WR-2007-0116 via Stipulation and Agreement, and has been continued in MAWC's next two rate proceedings via stipulations and agreements.

Q. How does MAWC's pension tracker currently function?

A. MAWC's pension tracker is flawed in that it tracks the amount of an irrelevant calculation. The pension tracker language in MAWC stipulations and agreements in its last three general rate cases call for recording a regulatory asset/liability measuring the difference between (1) the annual FAS 87 pension expense recorded by the Company, and (2) the level of FAS 87 pension expense reflected in rates in MAWC's prior rate proceeding. MAWC's existing pension tracker does not track the difference between MAWC's annual rate recovery of FAS 87 pension expense and its actual amount of annual pension funding.

Q. Why does this mismatch exist?

A. MAWC's pensions are not funded using a FAS 87 calculation approach; they are funded using a minimum ERISA calculation. [1]

Q. Why does this mismatch matter?

A. The fundamental purpose of a tracker is to record the difference between the level of a particular expense included in rates, and the level actually expended by a utility into

[1] MAWC is one of a number of water utilities wholly owned by its parent company, American Water Works Corporation, Inc. (AWW). AWW is responsible for funding of all of its subsidiaries' pension expense, but does not fund for them separately. Instead, AWW has one large pension fund for all of its subsidiaries, and then allocates the amount of funding to each of the subsidiaries, including MAWC. AWW funds its pension trusts using a minimum ERISA approach. In this testimony, when I refer to MAWC's "funding" of pensions, I mean the arrangement by which AWW funds pensions and then allocates a part of that cost to MAWC.

a trust fund during the period those rates are in effect. This difference will either result in a positive or negative change in cash position by the utility, includable in its rate base. If pension funding and rate recovery are not calculated using the same approach, the difference between the amounts will not be a "cash difference," and that amount should not be reflected in rate base. In that circumstance, the justification for use of a tracker is lost.

Q. How does the asset or liability resulting from MAWC's pension tracker effect rates?

A. Per prior stipulations and agreements, the amount of the pension tracker asset or liability is included in rate base. In theory, this amount represents a cash investment by either MAWC's shareholders (if it is an asset) or MAWC's customers (if it is a liability). A regulatory asset increases rate base, and a regulatory liability reduces rate base.

Q. Why does Staff recommend including the balance of pension trackers in rate base?

A. Shareholders make a cash investment in pension funding when the amount of required funding exceeds the amount of cash recovered in rates for pension expense. The excess of the funding amount over the Company's cash recovery in rates of pension expense should be included as an addition to MAWC's rate base in order to give its shareholders a return on this amount of shareholder contributed capital. Likewise, MAWC's customers make a cash investment in pension funding when the amount of required funding is less than the amount of cash recovered in rates for pension expense. In this circumstance, the Company has use of the funds contributed by customers in excess of its funding requirements, and that excess amount should be reflected in rate base as an offset or negative amount in order to give customers credit for this contribution in capital.

Q. If MAWC's pension tracker is not tracking MAWC's actual annual pension costs against the level of pension costs included in rates, are either shareholders or customers getting "credit" for capital that has not been contributed?

A. Yes. Because MAWC's pension costs are funded using a minimum ERISA approach, while its rate recovery of pension expense is based upon a FAS 87 approach, the year-to-year fluctuations in the amount of FAS 87 pension expense recorded by MAWC do not necessarily mean any change in MAWC's net cash investment in pension funding, unless the minimum ERISA calculation moves in exact tandem with the FAS 87 expense calculation (which it does not). Therefore, basing a pension tracker on fluctuations in booked FAS 87 pension expense has led to a non-cash investment item being included in MAWC's rate base. This is inappropriate, as it allows MAWC (or its customers) to earn a return on fictitious capital investment.

Q. Does Staff recommend addressing this mismatch?

A. Yes. Staff recommends modifying MAWC's tracker so that it measures or "tracks" only MAWC's true net cash investment associated with pension funding; i.e., the difference between the cash MAWC contributes to pension funds and the cash it recovers in rates for pension expense.

Q. In his Rebuttal Testimony, MAWC witness Williams states his belief that the MAWC pension tracker is operating as it was intended to, from MAWC's perspective. Is this true from Staff's perspective?

A. No. Staff's intent in entering into a pension tracker stipulation with MAWC was not that the mechanism would result in inclusion of fictitious capital in MAWC's rate base. None of the other pension trackers has ever allowed recovery in expense or rate base of fluctuations in FAS 87 pension expense from the level set in rates without also specifying that the FAS 87 method of rate recovery also be used to determine the amount of annual cash investment those companies made to their pension trust funds. MAWC's pension tracker is the sole tracker mechanism that fails to do so.

Q. If you claim that Staff did not intend for MAWC's pension tracker to operate the way it has, why hasn't Staff brought this concern forward prior to this case?

A. This problem was just discovered in this case. I do not know why it was not detected in previous MAWC rate cases. I suspect that Staff either did not previously notice or did not recognize the importance of the fact that AWW was not funding its pensions in accordance with FAS 87, the basis on which MAWC's rates were set. In any event, this was an oversight on the part of Staff, and we are not trying to blame MAWC or any other party for this oversight.

Q. Why has Staff been supportive of use of pension trackers for Missouri utilities?

A. The primary reason has been an interest to ensure that pension trust funds are adequately funded in order to make payouts to future retirees as planned. Pensions are a large dollar item in rate cases for most major utilities, and pension expense has shown significant year-to-year volatility in recent years. Given this volatility, if utilities were to base the amount of their annual fund contributions solely on the amount of pension expense recovered in rates, then there could be a considerable shortfall in necessary pension funding if funding requirements were increasing in the period between rate cases. Use of trackers mechanisms are premised upon a commitment by the companies that they will stay current with pension funding, even if such requirements increase over the level included in rates, in return for later being compensated in rates for any shortfall in pension expense rate recovery compared to funding obligations. Of course, if funding requirements decrease in relation to the utilities' cash recovery of pension expense, the tracker also protects customers' interests by ensuring that over-recovery in rates of this cost is later credited back to ratepayers in subsequent rate proceedings.

As it now operates, MAWC's pension tracker does not serve to ensure adequate funding of its pension plan, because it does not "track" rate recovery of pensions versus the funding amounts.

Q. Mr. Williams also states that the MAWC's pension tracker approach features two separate components, one which you have already discussed being the difference between the amount of FAS 87 expense included in MAWC's rates and the amount of its ongoing booked FAS 87 expense (the pension tracker asset/liability), the other the difference being inclusion of rate base of the difference between the amount of MAWC's ongoing recorded FAS 87 pension expense and the amount of AWW's allocated minimum ERISA pension contribution (what Mr. Williams calls the "pension regulatory asset/liability" at page 4, lines 5-6 of his Rebuttal Testimony). He further implies that inclusion of the second item in rate base noted above should meet Staff's concerns by recognizing MAWC's cash investment in pension funding. Why is this inaccurate?

A. The "pension asset/liability" rate base item referenced by Mr. Williams is a measurement of the difference between MAWC's ongoing booked FAS 87 expense and its allocated share of minimum ERISA pension funding. While this is a better surrogate for MAWC's actual cash investment in pension funding than the pension tracker asset/liability, it is still not an accurate measurement of that cash investment. An accurate measurement of MAWC's cash investment in pensions is the ongoing difference between the amount placed in external trust funds for pensions and the amount recovered in MAWC's rates for pensions, not the ongoing difference between recorded FAS 87 expense and the funding amount.

Further, Mr. Williams states, or at least strongly implies, on pages 5-6 of his Rebuttal Testimony that inclusion of the pension asset/liability in rate base was part of the MAWC pension tracker stipulations in past rate proceedings. This is incorrect; there is no mention of this item at all in those stipulations. If Staff and other parties chose to include this item in MAWC's rate base in prior proceedings, it was because they chose to do so and not because they were mandated to do by stipulation and agreement.

Q. In Staff's view, do inclusion in rate base of both the unamortized balance of the pension tracker balance and a pension asset/liability in combination accurately measure MAWC's rate base investment in pensions?

A. No, not at all. Under MAWC's proposal, there would be two different pension-related items in MAWC's rate base: 1) a measurement in the ongoing difference between the Company's actual FAS 87 booked expense compared to its rate recovery of this item; and 2) a measurement of the difference between its actual FAS 87 pension expense and the amount funded in its pension plan. The first item is non-cash in nature, and does not belong in rate base at all; the second item is an inaccurate measurement of MAWC's actual cash investment in pensions. Combining two wrong answers together does make for a right answer, at least in this instance.

Q. At page 7 of his Rebuttal Testimony, Mr. Williams states that use of an accrual method to set rates for pension expense (such as FAS 87) is preferable to use of a cash method (such as minimum ERISA) for setting rates, based upon alleged past problems with use of cash approaches for pension ratemaking. Please comment.

A. Mr. Williams testifies that mandating the use of a minimum ERISA approach for pension ratemaking and funding may be a problem in that there are some circumstances in which a company should contribute an amount greater than minimum ERISA to its pension fund. Staff recognizes this general concern and, in fact, the language in the stipulations and agreements authorizing the current trackers in place for other Missouri utilities specifically list the conditions under which amounts greater than the FAS 87 level or minimum ERISA level can be funded by utilities, and receive subsequent rate recognition. Similar language can be included in any agreement with MAWC resolving the pension tracker issue in this case. To my knowledge, there have been no significant "problems" with use of a cash basis to set rates for pensions under the current pension tracker approach used for other large Missouri utilities.

Q. At pages 6-7 of his Rebuttal Testimony, Mr. Williams strongly implies that Staff is bringing forward this issue now for suspect reasons; i.e., that the pension tracker asset/liability is about to "turn around" from its current position of benefitting customers to instead benefit MAWC in the near future, and Staff is seeking to preclude MAWC from the benefit of the "turn around." Why is this inaccurate?

A. Mr. Williams' implication is untrue. His contention is based upon the fact that while the pension tracker rate base item has been a liability in past cases (the amount of rate recovery was greater than MAWC's actual ongoing FAS 87 pension expenses), this situation is expected to reverse itself shortly as the amount of annual FAS 87 expenses increases. Besides being an inaccurate characterization of Staff's motives in bringing this issue to the Commission's attention, Mr. Williams' assertion totally ignores the fact that both FAS 87 pension expense and minimum ERISA funding amounts are tending to increase at this time, based upon Staff's experience with Missouri utilities in general. Whether Staff's recommended method had been in place for MAWC from the beginning, or if the current pension tracker approach is maintained, the increasing trend in pension expense at this time means that it is highly likely that the FAS 87 expense levels currently included in rates will be less than subsequent period's pension expense. In Staff's opinion, use of any pension tracking mechanism, whether similar to MAWC's current tracker or similar to that used by other Missouri utilities, is highly likely to result in a net pension tracker regulatory asset currently or in the near future, due to an excess in ongoing pension expense over the amount of pension expense included in utility rates.

Q. What is Staff's recommendation on how to modify MAWC's pension tracker to remedy its current flaws?

A. MAWC's pension tracker should be made consistent with all of the other trackers for major utilities in the state. First, MAWC should commit to recover its pension expense in rates using the same approach as it is funded; currently, the minimum ERISA approach. Alternatively, if AWW/MAWC wishes to change to the FAS 87 approach to funding pensions, then maintaining its current recovery of pension expense using FAS 87 would be acceptable as well. Then, the tracker should operate prospectively to measure the differences between the amount of pensions actually funded by MAWC and the amount of pension expense being included in MAWC's rates. This approach will result in the true amount of net cash investment for pensions being included in MAWC's rate base in future cases.

Q. You earlier mentioned that most Missouri utilities are funding their pensions using a FAS 87 approach, while MAWC uses the different minimum ERISA approach for funding purposes. Is this a problem with Staff's pension tracker proposal for MAWC?

A. No. Laclede Gas also uses a minimum ERISA funding approach but still operates under a tracker mechanism like the one recommended by Staff here. If MAWC is willing to agree to the type of pension tracker recommended by Staff in this case, the Laclede Gas stipulations and agreements setting up its current pension tracker mechanism would be an excellent model to follow.

Q. What is Staff's recommendation on how MAWC's pension expense should be treated in this case?

A. While Staff believes strongly that MAWC's tracker in the future should only result in rate base and expense amortization treatment of actual cash investment in pensions, this position must be modified in relation to MAWC's past pension expense results in order to comply with Staff's stipulated obligations regarding the Company's pension tracker. These stipulations require that the pension tracker difference as calculated by the Company be included in MAWC's rate base in this case, and be amortized to expense over five years.

Staff is currently working with MAWC to agree on the amount of its actual cash investment in pension funding since October 2007, when its present pension tracker was established. At this time, Staff asserts that the amount of pension costs funded by MAWC from October 2007 forward exceeds the amount of their FAS 87 rate recovery by approximately $2.3 million as of December 31, 2010. If that quantification is correct, then that would be the amount includable in MAWC's rate base for this case if Staff's proposed pension tracker mechanism had been in place since 2007. In contrast, MAWC's rate base valuation using its stipulated pension tracker mechanism results in a regulatory asset (positive rate base addition) of $1.2 million as of year-end 2010. Staff's calculation of the "pension regulatory asset/liability" as of December 31, 2010 shows a liability (negative rate base amount) of approximately $1.55 million. Based upon these results, Staff recommends that the pension tracker asset of $1.2 million be included in the Company's rate base in this proceeding, consistent with operation of the current stipulated pension tracker mechanism. Since reflection of the "pension asset/liability" in rate base would decrease MAWC's total pension related rate base value even lower in comparison to its actual cash investment in pensions at year-end 2010, Staff recommends that the "pension asset liability" of $1.55 million be excluded from MAWC's rate base in this case.

In regard to the amount of ongoing pension expense to include in this case, Staff is now advocating that this amount be set using the minimum ERISA contribution amount for MAWC for 2010. This approach is consistent with MAWC's current policy of using minimum ERISA for pension funding purposes. If that method of funding were to change, then Staff's pension expense rate recommendation would change as well.

Q. Is Staff proposing to modify in this case rate treatment of any of the amortizations to expense of prior pension tracker regulatory assets/liabilities?

A. No. Those amortizations will continue, as will rate base treatment of the unamortized portion of prior pension tracker regulatory assets/liabilities, consistent with the past stipulations entered into in MAWC rate cases regarding pension trackers.

Q. Are the pension related matters you are addressing in this testimony subject to true-up in this proceeding?

A. Yes. Ongoing pension expense, the pension tracker rate base item and the pension tracker amortizations will all be updated in the true-up phase of this proceeding.

Q. If the Commission chooses not to adopt Staff's recommended modifications to the structure of MAWC's pension tracker going forward, what is the Staff's alternative recommendation?

A. In that event, Staff recommends that MAWC's pension tracker be terminated as of the conclusion of this case.

Q. Please summarize your recommendations to the Commission contained within this testimony.

A. In regard to rate treatment of pension expense and operation of a pension tracker for MAWC, Staff recommends the Commission order the following in this proceeding:

1) That pension expense be included in MAWC's rates in a manner consistent with its pension funding approach (at this time, a minimum ERISA calculation); and
2) That if MAWC's pension tracker is continued, it be modified to be consistent with the current operation of all other pension tracker mechanisms currently in effect for Missouri utilities, as outlined in this testimony.

Q. Does this conclude your Surrebuttal Testimony?

A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Missouri-American Water Company's Request for Authority to Implement A General Rate Increase for Water and Sewer Service Provided in Missouri Service Areas	)))))	Case No. WR-2011-0337

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 Surrebuttal Testimony in question and answer form, consisting of 15 pages to be presented in the above case; that the answers in the foregoing Surrebuttal 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 2nd day of February, 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 Gas Energy, A Division of Southern Union	GU-2011-0392	**Rebuttal:** Lost Revenues **Cross-Surrebuttal:** Lost Revenues

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