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MISSOURI PUBLIC SERVICE COMMISSION

**REGULATORY REVIEW DIVISION
UTILITY SERVICES DEPARTMENT**

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Service Commission

REBUTTAL TESTIMONY

OF

MARK L. OLIGSCHLAEGER

UNION ELECTRIC COMPANY, d/b/a AMEREN MISSOURI

CASE NO. EO-2015-0055

*Jefferson City, Missouri
March 2015*

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OF
MARK L. OLIGSCHLAEGER
UNION ELECTRIC COMPANY, d/b/a Ameren Missouri
CASE NO. EO-2015-0055**

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SUMMARY 15

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

3 A. I have been employed by this Commission as a Regulatory Auditor for over
4 30 years and have submitted testimony on ratemaking matters numerous times before the
5 Commission. I have also been responsible for the supervision of other Commission employees
6 in rate cases and other regulatory proceedings many times. I have received continuous training
7 at in-house and outside seminars on technical ratemaking matters since I began my employment
8 at the Commission.

9 Q. Have you participated in the Commission Staff's ("Staff") review of the
10 application filed by Union Electric Company d/b/a Ameren Missouri ("Ameren Missouri" or
11 "Company") in Case No. EO-2015-0055?

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

13 **EXECUTIVE SUMMARY**

14 Q. Please summarize your rebuttal testimony in this proceeding.

15 A. In this testimony, I address certain accounting aspects of Ameren Missouri's
16 demand-side investment mechanism (DSIM) proposal, as contained within the *2016-2018*
17 *Energy Efficiency Plan* (EEP) it filed on December 22, 2014 in this docket. Even though it is the
18 Staff's position that Ameren Missouri's EEP should not be approved by the Commission for
19 reasons more fully explained in the testimony of other Staff witnesses, I will make certain
20 recommendations in the event the Commission should decide to approve this or another DSIM.
21 Specifically, my recommendations concern the Company's proposals within the EEP regarding
22 rate recovery of Missouri Energy Efficiency Investment Act (MEEIA) "program cost" and
23 "throughput disincentive – net shared benefits" (TD-NSB) amounts.

1 Q. What is a DSIM?

2 A. A DSIM is a rate mechanism that can be used under the Commission's MEEIA
3 rules to obtain rate recovery of certain demand-side management (DSM) costs outside of a
4 general rate proceeding.

5 **PROGRAM COSTS**

6 Q. What are "program costs?"

7 A. Program costs are expenses incurred by a utility in relation to its offering of DSM
8 programs to customers.

9 Q. How are DSM program costs currently recovered by Ameren Missouri in
10 customer rates?

11 A. DSM costs incurred in relation to Ameren Missouri's approved MEEIA programs
12 are currently recovered in rates by the Company through a rider mechanism. Through this rider,
13 Ameren Missouri currently charges its customers an estimate of the program costs it will incur in
14 the near term as a result of offering MEEIA programs to customers. Periodically, the amount of
15 program costs actually incurred by the Company over a period of time is compared to the amount
16 of program costs Ameren Missouri bills its customers for the same period. Any over-recovery of
17 program costs by Ameren Missouri is returned to customers through a rate adjustment
18 incorporated into the rider. Any under-recovery of actual levels of program costs from
19 customers is added to the amount that the Company collects from its customers through
20 prospective operation of the rider. In addition, interest is added to the amount of any over or
21 under-recovery of program costs flowed through the rider mechanism.

22 Q. Is Ameren Missouri proposing to change how it recovers MEEIA program costs
23 through a rider mechanism in its DSIM proposal in this application?

1 A. No, it is not.

2 Q. In the event that the Commission approves a new DSIM for Ameren Missouri as a
3 result of this application, is the Company's proposed approach to program cost recovery within
4 its DSIM proposal for the second MEEIA cycle acceptable to Staff?

5 A. Yes, it is.

6 **THROUGHPUT DISINCENTIVE-NET SHARED BENEFITS**

7 Q. What is "throughput disincentive?"

8 A. "Throughput disincentive" is Ameren Missouri's chosen term for the reduction in
9 revenues that is estimated to occur as a result of the Company offering DSM programs.
10 Throughput disincentive is calculated by netting the value of the foregone revenues against the
11 value of the variable fuel/purchased power expenses not expended as a result of DSM offerings.
12 In other contexts, throughput disincentive is often referred to as "lost margin revenues."

13 Q. What are "net shared benefits" in the context of Ameren Missouri's MEEIA
14 application?

15 A. "Net shared benefits" are a calculation of present value of the estimated benefits
16 less costs over time resulting from the Company's DSM program offerings. The claimed
17 benefits are largely in the nature of an estimate of future costs that can be avoided by Ameren
18 Missouri due to DSM programs, including energy costs, probable environmental costs, capacity
19 costs, and transmission and distribution costs. In this application, Ameren Missouri is proposing
20 that it be allowed to retain a percentage of the estimated future customer DSM annual net shared
21 benefits (calculated on a net present value basis) to allow it to offset the financial impact of the
22 estimated amount of throughput disincentive (lost margin revenue) it will incur due to DSM
23 program offerings. The amount Ameren Missouri is proposing to collect in rates for that purpose

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1 has been referred to as the “throughput disincentive – net shared benefits” amount, or TD-NSB
2 for short.¹

3 Q. Are other Staff witnesses addressing the issue of whether Ameren Missouri
4 should be allowed to recover TD-NSB amounts in rates through operation of its proposed DSIM?

5 A. Yes. Please refer to the rebuttal testimony of Staff witnesses John Rogers and
6 Sarah Kliethermes for the Staff’s recommendations on this point. These witnesses sponsor
7 recommendations opposing Ameren Missouri’s proposal to collect TD-NSB in rates through a
8 DSIM in the manner proposed by the Company. Mr. Rogers and Ms. Kliethermes note that
9 Ameren Missouri’s proposal to recover TD-NSB in rates through a DSIM goes beyond what is
10 currently allowed in the Commission’s MEEIA rules regarding recovery of lost margin revenues
11 within a DSIM.

12 Q. What aspects of the TD-NSB issue are you addressing in this testimony?

13 A. In the event the Commission rejects the Staff’s overall recommendation regarding
14 the Ameren Missouri’s proposed DSIM in this case, and instead approves the recommended
15 approach by the Company regarding recovery of TD-NSB through a DSIM on a projected basis,
16 I am recommending that certain changes be made to Ameren Missouri’s proposed calculation
17 methodology for the TD-NSB rate recovery amount, and I also present the Staff’s
18 recommendations regarding implementation of a “true up” process for the projected TD-NSB
19 amount initially reflected in customer rates for the Company’s proposed DSIM.

20 Q. If the Commission approves recovery of projected TD-NSB amounts through a
21 DSIM, should such recovery be made subject to true-up?

¹ Other Staff witnesses may refer to throughput disincentive – net shared benefits as “net throughput disincentive,” or NTD.

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1 A. Yes. As previously discussed, the Company is proposing to collect projected
2 amounts of TD-NSB through its DSIM in its second MEEIA cycle. However, the Company is
3 proposing only a very limited set of true-up procedures to protect customers against the risk of
4 over-collection of TD-NSB by Ameren Missouri in rates under the Company's recommended
5 approach.

6 Q. What is the Staff's position regarding whether true-up procedures should be
7 ordered as part of a DSIM in this proceeding?

8 A. Any time a utility seeks recovery of rates of certain cost of service elements on an
9 estimated or projected basis, use of true-up ratemaking procedures should be seriously
10 considered as part of such ratemaking in order to prevent customers from being ultimately
11 overcharged for such items. Accordingly, if the general structure of the Company's DSIM
12 proposal in this application is accepted by the Commission, to the extent possible the Staff
13 recommends that the rate impact of the major assumptions necessary to determine the amount of
14 projected TD-NSB amounts to be collected in rates be made subject to true-up procedures.
15 Further, any over-recovery of TD-NSB amounts based on certain assumptions being inaccurately
16 calculated should be flowed back to customers through operation of the MEEIA rider.

17 Q. What are some of the major assumptions that must be made in determining a
18 reasonable amount of projected TD-NSB to include in rates through a DSIM as proposed by
19 Ameren Missouri?

20 A. The actual costs of the DSM programs and the number of DSM measures
21 "installed" for customers during the relevant period, as well as the estimated amount of lost
22 margin revenues associated with each measure, would be key variables that must be considered
23 in projecting future TD-NSB values. In addition, assumptions must be made regarding the

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1 (1) frequency and timing of future general rate case filings by Ameren Missouri; (2) the amount
2 and type of rate relief obtained from each future general rate increase by the Company; and
3 (3) whether historical revenue information is adjusted or "annualized" for the ongoing impact of
4 DSM measure customer installations on utility retail sales in the context of the Company's
5 general rate proceedings.

6 Q. In Ameren Missouri's current DSIM, are assumptions regarding the numbers of
7 each measure type installed, and the amount of foregone revenues associated with each measure,
8 subject to true-up for purposes of ultimately charging customers for actual TD-NSB amounts
9 through operation of the rate rider?

10 A. In its current DSIM, the initial assumption regarding number of energy efficiency
11 measures installed through the ongoing operation of the Company's MEEIA programs
12 effectively trued-up to the number of actual installations as part of the operation of the MEEIA
13 rate rider, and the financial impact of this true-up is reflected on customer bills. However,
14 projected amounts of lost margins per measure that are assumed in calculation of the initial
15 TD-NSB amounts are not trued up for recovery through the rider. These estimates of lost
16 margins are considered "deemed" for purposes of rate recovery, and are only adjusted
17 prospectively if more accurate information becomes available through the annual "evaluation,
18 measurement and valuation" (EMV) process.

19 Q. Are the approaches used in the Company's current DSIM to reflect assumptions
20 regarding the number of energy efficiency measures installed and amount of lost margins
21 associated with each installation in a TD-NSB calculation generally acceptable to the Staff for
22 use within Ameren Missouri's new DSIM proposal in this proceeding, in the event the
23 Commission approves a DSIM for Ameren Missouri?

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1 A. Yes, but only in the event the Commission does not adopt Staff's
2 recommendation to approve a lost revenue component within a DSIM in this case, consistent
3 with the proposal contained within the rebuttal testimonies of Staff witnesses Rogers and
4 Kliethermes.

5 Q. Why are assumptions regarding the timing of future general rate cases important
6 to making estimates of throughput disincentive?

7 A. Under Ameren Missouri's definition of "throughput disincentive," lost margins
8 occur when DSM programs cause the Company's earnings to decline (all other things being
9 equal) due to its retail sales of electricity falling below the level it would have achieved if the
10 DSM programs were not offered. Under these assumptions, Ameren Missouri will experience
11 the financial impact of these lost margins until the point when its rates will be reset in a general
12 rate proceeding reflecting the new level of reduced retail sales. Therefore, all other things being
13 equal, more frequent rate case filings by an electric utility offering DSM programs would mean a
14 lesser level of TD-NSB recovery will be required than if that same utility was making less
15 frequent rate filings.

16 Q. What assumptions has Ameren Missouri made regarding the timing of its future
17 general rate cases for purposes of calculating its requested throughput disincentive recovery?

18 A. Following its currently filed rate case (Case No. ER-2014-0258, filed in July
19 2014), Ameren Missouri is assuming that general rate case filings will be made every 30 months.

20 Q. Does the Staff believe this assumption is reasonable?

21 A. No. The Commission on March 19, 2015 approved an *Amended Stipulation and*
22 *Agreement Regarding Certain Revenue Requirement Issues* in Case No. ER-2014-0258 in which
23 Ameren Missouri agreed to normalization of the rate case expense incurred in relation to its

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1 current rate case filing over an 18-month period. Also, it is my understanding that Ameren
2 Missouri's current integrated resource plan filing reflects an assumption that future general rate
3 case filings are expected every 24 months. Based upon this information, the Staff believes that
4 Ameren Missouri's requested TD-NSB recovery amount is overstated due to the assumptions
5 regarding the timing of future rate Company general rate cases.

6 Q. If the Commission accepts Ameren Missouri's proposed approach of recovery of
7 TD-NSB on a projected basis, what assumption should be made regarding the timing of future
8 rate cases by the Company?

9 A. In that circumstance, the Staff recommends that Ameren Missouri's TD-NSB
10 calculation be made consistent with an assumption that its next general rate case filing will occur
11 18 months following the filing of the Company's current rate case (i.e., the next general rate case
12 will be filed in early January 2016). Future rate case filings beyond that should be assumed to
13 occur at 24-month intervals.

14 Q. Should differences between the actual dates of Ameren Missouri's future rate case
15 filings and the assumptions made regarding that timing for purposes of recovery of throughput
16 disincentive be made subject to true-up?

17 A. Yes.

18 Q. Is Ameren Missouri proposing to make that assumption subject to true-up in its
19 DSIM proposal?

20 A. Not in an appropriate manner. The Company's position as expressed in the EEP
21 is that changes in the TD-NSB assumption regarding the timing of future rate cases would only
22 be reflected in the MEEIA rider rate calculations prospectively. My understanding is that under
23 Ameren Missouri's proposed DSIM there would be no recognition through ongoing operation of

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1 the MEEIA rider of prior over-recoveries of TD-NSB rate collections that resulted from an
2 incorrect assumption regarding rate case timing.

3 Q. Why is the Company apparently opposed to retrospective true-up of TD-NSB
4 amounts to reflect actual information regarding the timing of general rate case filings?

5 A. The EEP does not provide a rationale for this position.

6 Q. If a DSIM is ordered for Ameren Missouri in this proceeding, and TD-NSB is
7 collected from customers as part of a MEEIA rider, should the assumption regarding the timing
8 of future rate case filings by the Company be made subject to true-up and prospective
9 recognition in the MEEIA rider of over-collections from customers resulting from a faulty
10 assumption on this point?

11 A. Yes.

12 Q. What is the next assumption you will discuss that is necessary to estimate future
13 TD-NSB amounts?

14 A. Another such assumption would be the amount of "fixed cost" recovery ordered
15 by the Commission in future general rate proceedings involving Ameren Missouri.

16 Q. In this context, what are "fixed costs?"

17 A. Fixed costs are those costs that do not vary with the number of sales a utility
18 makes to customers. In the context of this testimony, I consider the Company's fuel costs and
19 purchased power expenses to be variable in nature, with all other costs being considered fixed.²

20 Q. Why are assumptions regarding the amount of fixed cost rate increases important
21 in making estimates of future TD-NSB amounts?

22 A. When a utility's sales decline due to offering of DSM programs, a utility's fuel
23 and purchased power expense will also automatically decline due to less required generation or

² In this specific context, I include the Company's rate of return allowance as a component of "fixed cost."

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1 power purchases needed to meet customer load. Accordingly, variable expenses are not “lost”
2 due to DSM-related sales reductions. However, the remainder of the Company’s costs can be
3 assumed not to decline solely due to a reduction in sales, meaning that Ameren Missouri will be
4 expected to suffer reduced earnings as a result of DSM offerings, all other things being equal.

5 Q. What assumption is Ameren Missouri making in this MEEIA application for the
6 amount of future rate increases associated with the fixed cost portion of the customer bill?

7 A. Ameren Missouri is assuming a 5.5% rate increase in its current general rate
8 proceeding for the fixed portion of its customers’ bills, and 4% increases for fixed costs in future
9 rate proceedings.

10 Q. Does Staff agree with this assumption in regard to the Company’s currently
11 pending rate case before the Commission?

12 A. No. According to the EEP, Ameren Missouri’s 5.5% assumption for its current
13 rate case is based upon the premise that the Company will receive the full amount of its
14 requested increase in Case No. ER-2014-0258. However, this assumption is both out-of-date and
15 overstated. First, recent history shows that Ameren Missouri has never received the full amount
16 of its requested rate increase in any general rate proceeding it has filed in the last ten years.
17 Second, the *Reconciliation* filed by the Staff in Case No. ER-2014-0258 on February 20, 2015
18 shows that Ameren Missouri is now seeking a rate increase in an amount of only approximately
19 \$200 million, substantially lower than the amount of rate relief it originally filed for
20 (approximately \$264 million).

21 Q. What assumption regarding future rate impacts does the Staff recommend that the
22 Commission order if prospective recovery of throughput disincentive is allowed in this case?

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1 A. The outcome of the Company's present rate increase case should be known by the
2 time that the Commission issues an order in the instant MEEIA application. If the Company's
3 approach to projected TD-NSB recovery through a DSIM is accepted by the Commission, the
4 amount of TD-NSB recovery allowed should reflect the terms of the Commission's Report and
5 Order in Case No. ER-2014-0258 in regard to fixed cost recovery. Regarding an assumption for
6 future rate relief results, the Staff has calculated that the Company has been ordered rate changes
7 in its last three general rate cases that allowed it an average 4.1% increase to cover its fixed
8 costs. For this reason, the Staff believes that Ameren Missouri's assumption of 4.0% increases
9 in future rate proceedings in relation to its fixed costs is reasonable.

10 Q. Assuming prospective recovery of throughput disincentive is allowed, does
11 Ameren Missouri propose to make the assumption of the amount of future rate relief applicable
12 to the Company's fixed costs subject to true-up?

13 A. It does not. Within the EEP, Ameren Missouri claims that variations from its
14 assumption on this point would not have a material impact on the amount of MEEIA charges
15 ultimately recovered from customers.

16 Q. Does the Staff agree with the Company that this assumption should not be subject
17 to true-up?

18 A. No. First, Ameren Missouri is not claiming that the difference between the
19 amount of actual rate relief granted to the Company and the amount assumed for the purposes of
20 this MEEIA Application would have an immaterial rate impact in all situations. Second, even if
21 the impact of this difference would be immaterial in most instances, the Staff believes it to be
22 appropriate to base the Company's-NSB rate recovery on the actual financial impacts of Ameren

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1 Missouri's DSM program offerings as much as possible. For that reason, the Staff recommends
2 that this TD-NSB assumption be made subject to true-up.

3 Q. What is the third major assumption affecting prospective calculation of
4 throughput disincentive discussed by Ameren Missouri in the EEP?

5 A. This assumption is whether or not adjustments will be made in future general rate
6 proceedings to "annualize" the financial impact of DSM programs on electricity sales.

7 Q. Why might such an adjustment be appropriate in the context of Ameren Missouri
8 general rate proceedings?

9 A. When a test year, update period and true-up period is selected for Ameren
10 Missouri, depending upon the timing of when DSM customer measures are installed, those
11 periods may not reflect a full twelve months' quantification of the ongoing impacts of such
12 measure installations on the utility's financial statements. In that situation, it would normally be
13 appropriate in a rate case to "annualize" those impacts for purposes of setting rates, so that the
14 utility's rates reflect the most current picture of its ongoing revenue levels.

15 Q. Have such adjustments been made in the prior and current Ameren Missouri
16 rate cases?

17 A. Yes, it is my understanding that they have.

18 Q. Does Ameren Missouri's proposed throughput disincentive recovery assume that
19 this adjustment is made in future rate proceedings?

20 A. Yes. The Staff does not disagree that this assumption should be reflected in a
21 TD-NSB calculation.

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1 Q. Has the Company proposed to make the projected financial impact of this
2 adjustment subject to true-up, if in fact this adjustment is not made in future Ameren Missouri
3 rate proceedings?

4 A. No.

5 Q. Does the Staff recommend that this assumption be made subject to true-up if
6 TD-NSB is allowed to be collected in rates on a projected basis?

7 A. Yes. Since the EEP appears to indicate that an assumption regarding whether or
8 not a DSM annualization adjustment is made in general rate cases would have a material impact
9 on the amount of TD-NSB to be collected from customers, this assumption should be made
10 subject to true-up if, in fact, the adjustment is not made for any reason in future Ameren
11 Missouri general rate proceedings.

12 Q. In the previous Ameren Missouri MEEIA application, Case No. EO-2012-0142,
13 did Ameren Missouri claim that it would suffer financial losses associated with its MEEIA
14 program offerings if rate recovery for TD-NSB was only allowed on an after-the-fact basis??

15 A. Yes. In that case, Ameren Missouri claimed that generally accepted accounting
16 principles (GAAP) would not allow it to book a regulatory asset for TD-NSB amounts if the
17 Staff's DSIM recommendations were adopted by the Commission. However, those arguments
18 were made in a response to a Staff proposal for the Company to book a regulatory asset for the
19 projected financial impact of TD-NSB as part of the DSIM, in lieu of recovering TD-NSB on a
20 projected basis as advocated by Ameren Missouri in that prior proceeding. Staff is not proposing
21 use of a regulatory asset for TD-NSB accounting in this case, and is only here addressing the
22 Company's proposal to continue the collection of TD-NSB amounts on a projected basis through
23 a MEEIA rider in this application.

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1 Q. Based upon its review of the applicable GAAP provisions, does Staff believe that
2 adoption by the Commission of the Staff's recommendations in this proceeding regarding
3 retrospective review and true-up of the financial impacts associated with TD-NSB assumptions
4 regarding the timing of future general rate cases, the amount of fixed cost recovery allowed in
5 future rate cases, and whether the impact of DSM measure installations are normalized in future
6 rate cases, would prevent the Company from recognizing TD-NSB revenues as those amounts
7 are received from customers?

8 A. No.

9 Q. In the event the Company claims in a later phase of this proceeding that adoption
10 of some or all of the Staff's true-up proposals contained in this testimony would cause
11 Ameren Missouri to be unable to recognize MEEIA revenues when received due to GAAP
12 restrictions, would those claims lead the Staff to modify the true-up recommendations made in
13 this testimony?

14 A. No. Such true-up provisions are necessary to protect customers from potential
15 over-collection of TD-NSB in rates under a DSIM proposal based upon a projected recovery
16 approach, such as the DSIM advocated by Ameren Missouri. If Ameren Missouri were to take
17 the position that it will reject use of a DSIM authorized by the Commission on the basis that the
18 DSIM included normal and reasonable TD-NSB true-up provisions that were alleged to be
19 inconsistent with GAAP, then under these circumstances no recovery of TD-NSB on a projected
20 basis should be allowed at all.

21 **SUMMARY**

22 Q. Please summarize your recommendations in this proceeding.

23 A. The subject matter addressed in this testimony will become moot if the

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1 Commission adopts the Staff's overall recommendation in this proceeding that Ameren
2 Missouri's MEEIA application be rejected. However, the Staff's recommendations in this
3 rebuttal testimony are relevant if the Commission adopts the Company's recommendations
4 regarding the general approach and structure of the DSIM they are seeking in this proceeding.

5 The Company's approach to recovering program costs in its DSIM proposal is acceptable
6 to the Staff.

7 If the Commission adopts Ameren Missouri's proposal to recover TD-NSB through the
8 DSIM on a projected basis, the Staff recommends that the amount of TD-NSB allowed in rates
9 should be based upon assumptions that the Company will file its next general rate case 18
10 months following the filing of its current pending rate case (Case No. ER-2014-0258), with
11 subsequent general rate cases filed every 24 months. The Staff also recommends that the
12 TD-NSB calculation be premised upon the actual amount of fixed cost rate relief granted to
13 Ameren Missouri in its current general rate proceeding (Case No. ER-2014-0258), as well as an
14 assumption that Ameren Missouri will receive rate adjustments in future rate cases to cover its
15 fixed costs equal to a 4.0% increase per filing,

16 If the Commission adopts Ameren Missouri's proposal to recover TD-NSB on a
17 projected basis, the Staff recommends that assumptions regarding the timing of future Company
18 general rate case filings, the amount of fixed cost rate recovery received by Ameren Missouri in
19 future general rate cases, and whether adjustments are employed in future Company rate cases to
20 annualize DSM impacts, all be made subject to retrospective true-up, with subsequent customer
21 DSIM rate collections adjusted appropriately. This treatment would help ensure that customers
22 would be responsible for only reimbursing the Company for the actual earnings impact on

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1 Ameren Missouri's earnings of its DSM program offerings, if its requested approach to recovery
2 of TD-NSB is allowed by the Commission.

3 Q. Does this conclude your rebuttal testimony?

4 A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

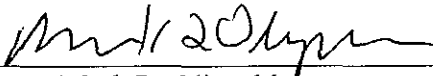
In the Matter of Union Electric Company d/b/a)
Ameren Missouri's 2nd Filing to Implement)
Regulatory Changes in Furtherance of Energy)
Efficiency as allowed by MEEIA)

Case No. EO-2015-0055

AFFIDAVIT OF MARK L. OLIGSCHLAEGER

STATE OF MISSOURI)
)
COUNTY OF COLE) ss.

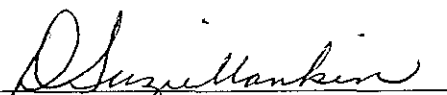
Mark L. Oligschlaeger, of lawful age, on his oath states: that he has participated in the preparation of the foregoing Rebuttal Testimony in question and answer form, consisting of 17 pages to be presented in the above case; that the answers in the foregoing Rebuttal Testimony were given by him; that 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

Subscribed and sworn to before me this 20th day of March, 2015.

D. SUZIE MANKIN Notary Public - Notary Seal State of Missouri Commissioned for Cole County My Commission Expires: December 12, 2016 Commission Number: 12412070
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Notary Public

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
Kansas City Power & Light Company	EU-2015-0094	Direct: Accounting Order – Department of Energy Nuclear Waste Fund Fees
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
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

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MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
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, S02 Allowances, Fuel/Purchased Power and True-up
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
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	Case Overview; Regulatory Plan Amortizations; Asbury SCR; Commission Rules Tracker; Fuel Adjustment Clause; ROE and Risk; Depreciation; True-up; Gas Contract Unwinding
Missouri Gas Utility	GR-2008-0060	Report on Cost of Service; Overview of Staff's Filing
Laclede Gas Company	GR-2007-0208	Case Overview; Depreciation Expense/Depreciation Reserve; Affiliated Transactions; Regulatory Compact
Missouri Gas Energy	GR-2006-0422	Unrecovered Cost of Service Adjustment; Policy
Empire District Electric	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

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Company Name	Case Number	Issues
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
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

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MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
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

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