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MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL AND BUSINESS ANALYSIS DIVISION

REBUTTAL TESTIMONY
OF
MARK L. OLIGSCHLAEGER

UNION ELECTRIC COMPANY,
d/b/a Ameren Missouri
CASE NO. ER-2019-0335

Jefferson City, Missouri
January 2020

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OF
MARK L. OLIGSCHLAEGER
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Rebuttal Testimony of
Mark L. Oligschlaeger

1 A. I have been employed by this Commission for approximately 38 years, until last
2 year entirely within the Auditing Department. I have submitted testimony on ratemaking
3 matters numerous times before the Commission. I have also been responsible for the
4 supervision of other Commission employees in rate cases and other regulatory proceedings
5 many times. I have received continuous training at in-house and outside seminars on technical
6 ratemaking matters since I began my employment at the Commission.

7 Q. What is the purpose of your rebuttal testimony?

8 A. The purpose of this testimony is to respond to the direct testimony filed in this
9 case by the Office of Public Counsel (“OPC”) witness Robert E. Schallenberg regarding the
10 issue of affiliated transactions.

11 **EXECUTIVE SUMMARY**

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

13 A. Based upon its recent reviews of Union Electric Company d/b/a Ameren
14 Missouri’s (“Ameren Missouri” or “Company”) affiliated transactions, Staff does not agree that
15 the adjustments proposed by OPC in this proceeding are appropriate.

16 **AMEREN MISSOURI AFFILIATED TRANSACTIONS/BACKGROUND**

17 Q. What are affiliated transactions?

18 A. Affiliated transactions in the regulatory context are exchanges of goods and
19 services between a regulated utility and another entity sharing common ownership with the
20 utility. Because affiliated transactions are often made between a regulated entity and an
21 unregulated entity, affiliated transactions are a concern to regulators because of the prospect of
22 the regulated entity’s customers providing a “cross-subsidy” to the non-regulated operations of

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1 the firm owning both entities, either through payment of excessive prices for purchased
2 affiliated goods and services or receipt of insufficient revenues for sold affiliated goods and
3 services. The danger of cross-subsidy arises in affiliated transactions because such exchanges
4 of goods and services are by definition not “arms-length” in nature; that is, they are not
5 conducted by two independent third parties each looking out for their best interests.

6 Q. Has the Commission established any rules to govern affiliate transactions in
7 order to prevent detrimental effects on utility ratepayers?

8 A. Yes. For approximately 20 years, affiliated transaction rules (“ATRs”) have
9 been in place to govern utility affiliated transactions to guard against the possibility of ratepayer
10 harm. One such rule, 20 CSR 4240-20.015, concerns electric utility affiliated transactions,
11 including those entered into by Ameren Missouri. Two primary features of the ATRs are
12 its asymmetric pricing provisions, and the requirement for utilities to maintain cost
13 allocation manuals.

14 Q. Please describe the asymmetric pricing provisions within the ATRs.

15 A. When a utility chooses to enter into an affiliated transaction, the ATRs require
16 the utility to calculate the fully distributed cost (“FDC”)¹ associated with each good or service
17 it either purchases from an affiliate or sells to an affiliate. Under the ATRs, the FDC value
18 represents the “cost” of the good or service in question, and then is compared to a “market”
19 value for the good or service to determine the appropriate price to pay for or to sell the product.

¹ FDC is a costing method that examines all of the costs of a utility in relation to all of the goods and services that are produced by the utility. The FDC costing method attempts to ensure that all of the direct, indirect and common costs of a utility are appropriately and proportionately accounted for in the assignment of costs to all of the utility’s goods and services.

1 Under the provisions of the ATRs, when a utility sells a good or service to an affiliate,
2 the good or service must be priced at the higher of the product's FDC or market value. When
3 a utility purchases a good or service from an affiliate, the good or service must be priced at the
4 lower of the product's FDC or market value.

5 Q. What is a cost allocation manual ("CAM")?

6 A. A CAM is a document that details a utility's approaches to properly assigning
7 and allocating costs to regulated and unregulated entities when entering into affiliated
8 transactions.

9 Q. What kind of corporate structure is Ameren Missouri a part of?

10 A. Ameren Missouri is part of a utility holding company structure. Ameren
11 Missouri is 100% owned by Ameren Corporation, a holding company that has no assets or
12 employees of its own. Ameren Illinois, a regulated utility offering electric and gas service in
13 the state of Illinois, is also an affiliate of Ameren Missouri under the Ameren Corporation
14 holding company umbrella. Ameren Transmission Company ("ATXI") is an affiliate focusing
15 on construction of electric transmission lines. The other major affiliate of Ameren Missouri is
16 Ameren Services Company ("AMS"), a company providing services to the Ameren
17 Corporation holding company affiliates. There are also a number of much smaller Ameren
18 Missouri affiliates under the Ameren Corporation structure.

19 Q. What types of affiliated transactions does Ameren Missouri commonly enter
20 into?

21 A. By far the largest number of affiliated transactions entered into by Ameren
22 Missouri, measured by both volume of transactions and dollar value, is its receipt of services
23 from AMS.

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1 Q. Has the Commission opened any recent or current non-rate case dockets to allow
2 for a detailed review of Ameren Missouri's affiliated transactions?

3 A. Yes. On December 14, 2016, Case No. EO-2017-0176 was opened to enable a
4 detailed and thorough review of Ameren Missouri's affiliated transactions. As part of that
5 proceeding, Ameren Missouri has requested that its CAM be approved by the Commission.

6 Q. What has been the procedural history of Case No. EO-2017-0176 to date?

7 A. After numerous meetings between Staff, Ameren Missouri and OPC, Ameren
8 Missouri and Staff submitted a Nonunanimous Stipulation and Agreement ("Nonunanimous
9 Agreement") in that case on November 30, 2018. The Nonunanimous Agreement resolved all
10 outstanding issues between Staff and Ameren Missouri, and Staff and Ameren Missouri
11 recommended the Commission approve Ameren Missouri's CAM consistent with the terms of
12 the Nonunanimous Agreement.

13 On December 6, 2018, OPC filed their objection to the Nonunanimous Agreement.

14 On June 14, 2019, Staff and Ameren Missouri filed direct testimony in support of the
15 Nonunanimous Agreement. However, on August 23, 2019, the remaining procedural schedule
16 for the case was suspended by the Commission at the request of the parties.

17 Q. Why was the procedural schedule for Case No. EO-2017-0176 suspended at
18 that time?

19 A. On July 11, 2018, Case No. AW-2018-0394 was opened by the Commission to
20 consider changes to the Commission's existing ATRs for electric and other categories of major
21 utilities, as well to consider promulgation of new ATRs to cover major water and sewer utilities
22 operating in Missouri. To take into account the possibility that substantive changes to the ATRS
23 may be ordered by the Commission in the future, the parties to Case No. EO-2017-0176 agreed

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1 to suspend the procedural schedule ordered in that case until it would be known what changes
2 might be made to the ATRs as a result of Case No. AW-2018-0394.

3 It should be noted that similar affiliated transactions/CAM approval dockets for major
4 utilities are also currently suspended for the same reason.²

5 Q. What are the primary provisions of the Nonunanimous Agreement between
6 Ameren Missouri and Staff in Case No. EO-2017-0176?

7 A. Some of the key provisions are:

8 1) A requirement that all affiliated transactions be conducted under a written
9 contract between Ameren Missouri and its affiliates;

10 2) A requirement for ATR compliance training, as well as sharing of training
11 materials with Staff prior to use;

12 3) A requirement for the formation and implementation of an Ameren Missouri
13 "CAM Team" to assist Ameren Missouri's compliance with the ATRs;

14 4) A requirement for annual audits by the CAM Team in conjunction with the
15 Internal Audit Department respecting compliance with the CAM and the ATR;

16 5) An agreement to complete a Fully Distributed Cost Study to evaluate whether
17 the current costing methods applicable to affiliated transactions between Ameren Missouri and
18 AMS are the most appropriate methods and to evaluate the current and future allocation of AMS
19 costs that cannot be charged to a single affiliate; and

² See Commission Case Nos. GO-2012-0322 (*In the Matter of the Application of Summit Natural Gas of Missouri, Inc. for Approval of its Cost Allocation Manual*) and AO-2017-0360 (*In the Matter of the Application of the Empire District Electric Company, The Empire District Gas Company, Liberty Utilities (Midstates Natural Gas) Corp., and Liberty Utilities (Missouri Water), LLC for Approval of Their Cost Allocation Manual*).

1 6) Recommendations that the Commission approve several variances from the
2 ATRs for Ameren Missouri.

3 **OPC AFFILIATED TRANSACTION ISSUES**

4 Q. What affiliated transaction issues are raised in Mr. Schallenberg's direct
5 testimony in this proceeding?

6 A. Mr. Schallenberg alleges eight different violations of the ATR by Ameren
7 Missouri in his direct testimony at pages 5 - 6, particularly regarding its transactions with AMS.
8 None of the alleged violations listed by Mr. Schallenberg are supported in much detail in his
9 direct testimony, and some of the alleged ATR violations are not discussed at all beyond
10 inclusion in the list. As a consequence of the alleged ATR violations, OPC takes the position
11 that the entire amount of AMS charges to Ameren Missouri in the test year, approximately
12 \$218.3 million, should be disallowed.

13 Q. Did Staff review Ameren Missouri's expenses related to AMS charges in its rate
14 audit for this case?

15 A. Yes, as it has in many Ameren Missouri rate cases over the past 15 years. Staff
16 reviews utility affiliated transactions in rate case audits for prudence, reasonableness,
17 compliance with the utility's CAM, as well as overall compliance with the applicable ATRs.
18 In this audit, Staff did not find any irregularities or excessive charges to Ameren Missouri by
19 AMS, and accordingly has not proposed any disallowances of those expenses

20 Q. Is this consistent with Staff's findings regarding AMS charges in prior Ameren
21 Missouri general rate proceedings?

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1 A. Yes. In addition, to Staff's knowledge, the Commission has not ordered any
2 disallowances of AMS charges or other affiliated transactions in general rate proceedings
3 during the period of time the current ATRs have been in effect.

4 Q. Should service company transactions be viewed as being as necessarily prone to
5 potential abuse as other kinds of affiliated transactions?

6 A. Not in Staff's view. The provision of corporate services to a number of holding
7 company affiliates on a centralized basis, as is done by AMS, is reasonably expected to be more
8 cost-effective than having each affiliate, including regulated utilities, provide the services for
9 themselves. For this reason, Staff supports the general concept of centralized provision of
10 services to utilities operating within the holding company construct.

11 Q. Has this benefit of service company structures been recognized by other
12 regulatory bodies?

13 A. Yes. As discussed by Ameren Missouri witness Tom Byrne at pages 22 – 23 of
14 his direct testimony in Case No. EO-2017-0176, in the past the Public Utility Holding Company
15 Act of 1935 required holding companies to utilize a service company to provide services to its
16 regulated utility affiliates.

17 Q. Are there other reasons why service company charges are unlike other types of
18 affiliated transactions?

19 A. Yes. All AMS charges are calculated at its cost, with no profit margin included
20 in its charges to affiliates. It can be presumed that most other types of affiliated transactions
21 involve charging of a profit margin to the buyer of the goods and services.

22 Q. By mentioning these differences, are you intending to imply that service
23 company expenses charged to utilities do not require any kind of regulatory scrutiny?

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1 A. No. Even with the existence of a service company, there may still be
2 opportunities for a regulated utility to obtain services from an unaffiliated third party at a lower
3 cost than from a service company. In that circumstance, it would be uneconomic and imprudent
4 for the utility to rely on the service company for provision of those particular services.

5 Q. Has this circumstance occurred with Ameren Missouri?

6 A. Not to Staff's knowledge. Staff's understanding is that Ameren Missouri is not
7 compelled to take any particular good or service offered by AMS, and a review process is
8 currently in place for Ameren Missouri to determine its need for and to evaluate the economics
9 of services received from AMS. Ameren Missouri should continue to take reasonable measures
10 to ensure that receipt of services from AMS is a low-cost course of action, and to bypass AMS
11 for services when prudent and instead utilize third party vendors for the service or to provide
12 its own service.

13 Q. Mr. Schallenberg implies in his direct testimony that the ATRs require Ameren
14 Missouri to competitively bid for all services received from AMS. Does Staff agree?

15 A. No. The ATRs require utilities to either competitively bid for goods and services
16 otherwise obtainable from affiliates, or demonstrate good cause why competitive bidding is not
17 needed. Given the inherent cost advantages and efficiencies associated with service company
18 structures, Staff views the prospect of mass competitive bidding for AMS services to be not
19 cost effective. In Staff's view, good cause exists for Ameren Missouri not to primarily rely on
20 competitive bidding procedures to determine the reasonableness of obtaining services from
21 AMS.

22 Q. What is "benchmarking?"

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1 A. Benchmarking is an attempt to determine the market value of a given good or
2 service through research of the relevant competitive markets (for example, taking a survey of
3 the price of goods/services available from unaffiliated third parties). Benchmarking is allowed
4 under the ATRs as an alternative to taking of competitive bids to establish market value.

5 Q. Has Ameren Missouri “benchmarked” goods and services received from AMS?

6 A. Yes, and it has committed in Tab G of the CAM attached to the Nonunanimous
7 Agreement filed in Case No. EO-2017-0176 to continue to do so.

8 Staff’s position is that Ameren Missouri has sufficiently demonstrated in this
9 and previous general rate cases that its receipt of services from AMS is prudent and reasonable
10 through “benchmarking” and other evidence.

11 Q. On page 7 of his direct testimony, one of Mr. Schallenberg’s criticisms of
12 Ameren Missouri is its alleged participation in “prohibited non-compliant affiliated
13 transactions” due to its failure to receive approval from the Commission of variance requests
14 from the ATR. Does Staff concur?

15 A. No. As is noted by Mr. Schallenberg at page 8 of his direct testimony, Ameren
16 Missouri currently has several ATR variance requests outstanding in the context of Case No.
17 EO-2017-0176. These variance requests are also addressed in the Nonunanimous Agreement
18 reached between Ameren Missouri and Staff in that proceeding. As reflected in the
19 Nonunanimous Agreement, Staff’s position is that good cause in Case No. EO-2017-0176 has
20 been shown by Ameren Missouri to justify its variance requests.

21 Q. Does Staff consider Ameren Missouri to be in substantial compliance with the
22 ATRs at this time?

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1 A. Yes. This is supported by Ameren Missouri's intent to abide by the terms of the
2 Nonunanimous Agreement reached in Case No. EO-2017-0176, even though the procedural
3 schedule in that case was suspended before the Commission had an opportunity to rule on it.

4 Q. Is OPC's proposed disallowance of the entirety of AMS test year service
5 company charges to Ameren Missouri a reasonable remedy in the event that the Commission
6 were to accept OPC's allegations of ATR rule violations in this proceeding?

7 A. No. The dollar disallowance of over \$200 million proposed by OPC to eliminate
8 AMS test year charges is very material to Ameren Missouri, and Staff views it as an extreme
9 and excessive remedy even if OPC's claims of ATR rule violations are found to be valid (which
10 Staff disputes). The dollar impact of this type of issue might be more appropriately addressed
11 in the context of a complaint filing by OPC against Ameren Missouri, under which Ameren
12 Missouri would be subject to penalties for any ATR violations found by the Commission.

13 Q. Does this conclude your rebuttal testimony?

14 A. Yes, it does.

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
The Empire District Electric Company	ER-2019-0374	Direct Report: Amortization
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
Missouri-American Water Company	WR-2017-0285	Direct: Future Test Year Rebuttal: Future Test Year New Tax Legislation
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

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Company Name	Case Number	Issues
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
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

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Company Name	Case Number	Issues
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

**CASE PARTICIPATION OF
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, 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	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
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

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MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
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
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

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Company Name	Case Number	Issues
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

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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