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**Missouri Public
Service Commission**

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*Issue: ISRS Updates; Capitalized
Incentive Compensation;
Hydrostatic Testing*

Witness: Mark L. Oligschlaeger

Sponsoring Party: MoPSC Staff

Type of Exhibit: Testimony

*Case Nos.: GO-2016-0332
and GO-2016-0333*

Date Testimony Prepared: December 23, 2016

MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF DIVISION

AUDITING

REBUTTAL TESTIMONY

OF

MARK L. OLIGSCHLAEGER

Staff Exhibit No. 6
Date 03-17 Reporter KF
File No. GO-2016-0332
GO-2016-0333

**MISSOURI GAS ENERGY
CASE NO. GO-2016-0332**

and

**LACLEDE GAS COMPANY
CASE NO. GO-2016-0333**

Staff 6

*Jefferson City, Missouri
December 2016*

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1 REBUTTAL TESTIMONY OF

2 MARK L. OLIGSCHLAEGER

3 MISSOURI GAS ENERGY

4 CASE NO. GO-2016-0332

5 and

6 LACLEDE GAS COMPANY

7 CASE NO. GO-2016-0333

8 Q. Please state your name and business address.

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

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

11 A. I attended Rockhurst College in Kansas City, Missouri, and received a
12 Bachelor of Science degree in Business Administration, with a major in Accounting, in
13 1981. I have been employed by the Missouri Public Service Commission ("Commission")
14 since September 1981 within the Auditing Department.

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

16 A. In April 2011, I assumed the position of Manager of the Auditing
17 Department, Commission Staff Division, of the Commission.

18 Q. Are you a Certified Public Accountant ("CPA")?

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

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

23 A. Yes, numerous times. A listing of the cases in which I have previously filed
24 testimony before this Commission, and the issues I have addressed in testimony in cases
25 from 1990 to current, is attached as Schedule MLO-r1 to this rebuttal testimony.

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

3 A. I have been employed by this Commission as a Regulatory Auditor for
4 approximately 35 years and have submitted testimony on ratemaking matters numerous
5 times before the Commission. I have also been responsible for the supervision of other
6 Commission employees in rate cases and other regulatory proceedings many times. I have
7 received continuous training at in-house and outside seminars on technical ratemaking
8 matters since I began my employment at the Commission.

9 Q. Have you participated in the Commission Staff's ("Staff") review of the
10 applications filed by Missouri Gas Energy ("MGE") in Case No. GO-2016-0332 and by
11 Laclede Gas Company ("Laclede") in Case No. GO-2016-0333?

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

13 **EXECUTIVE SUMMARY**

14 Q. Please summarize your testimony in this proceeding.

15 A. In this testimony, I will discuss the positions taken by The Office of the
16 Public Counsel ("OPC") witness Charles R. Hyneman in his direct testimony in this
17 proceeding regarding Laclede's and MGE's requests to use an update procedure to
18 determine the amount of eligible plant-in-service to be included as part of their proposed
19 Infrastructure System Replacement Surcharge ("ISRS") mechanism rate adjustment; the
20 inclusion of certain capitalized incentive compensation costs in Laclede's and MGE's ISRS
21 plant-in-service balances; and the inclusion of so-called "hydrostatic" testing costs in
22 MGE's ISRS recovery. Staff's position is that use of update procedures within the ISRS
23 application process is acceptable under certain conditions, including those present in these

1 particular ISRS applications. Regarding capitalized incentive compensation costs, Staff's
2 position is that OPC's objection to these amounts is not a matter properly raised in these
3 ISRS rate proceedings. Regarding hydrostatic testing costs, Staff is not opposed to their
4 inclusion in MGE's ISRS rates.

5 **ISRS UPDATES**

6 Q. What is the ISRS mechanism?

7 A. The ISRS is a single-issue ratemaking tool authorized by the Missouri
8 General Assembly which allows certain water utilities (Sections 393.1000 to 393.1006
9 RSMo.) and natural gas utilities (Sections 393.1009 to 393.1015 RSMo.) to recover the costs
10 of qualifying plant-in-service additions outside of the context of general rate applications.
11 The Commission has promulgated rules setting forth the ISRS filing requirements and
12 procedure for natural gas utilities at 4 CSR 240-3.265 and for water utilities at 4 CSR 240-
13 3.650. Through filed ISRS applications, qualifying utilities can recover the depreciation
14 expense and return associated with eligible net plant additions, as well as an amount
15 associated with property taxes on those additions.¹

16 Q. Under the applicable statutes² and the Commission's ISRS rules³, what are
17 the time limits for Staff and other parties to audit and review utility requests for ISRS rate
18 adjustments, and what are the time limits for the Commission to issue an order regarding an
19 ISRS application?

20 A. Under the statutes and rules, Staff has 60 days in which to audit and review
21 the ISRS rate request and file its recommendations with the Commission. From that point,

¹ The property taxes on eligible plant additions must be due within 12 months of the ISRS application date to be recoverable through an ISRS.

² Section 393.1006.2 and Section 393.1015.2 RSMo.

³ Commission Rule 4 CSR 240-3.265(11) and (12); Commission Rule 4 CSR 240-3.650(11) and (12).

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1 the Commission has an additional 60 days to schedule a hearing on the application, if there
2 are any contested matters, and issue its order regarding the ISRS rate adjustment.

3 Q. What is an ISRS “update?”

4 A. An “update” is an audit procedure involving review of financial information
5 not available at the time of the initial utility ISRS rate application.⁴ An ISRS update is
6 essentially a review of updated information submitted during the course of an ISRS audit.

7 Q. Is use of update procedures common in other types of rate applications
8 commonly filed with the Commission?

9 A. Yes. In general rate applications, update procedures have been commonly
10 used in such cases before the Commission for many years.

11 Q. Has Staff agreed to use update procedures in prior ISRS applications?

12 A. Yes, in certain cases where the utilities have requested update procedures as
13 part of their ISRS rate applications, and as long as Staff has a reasonable opportunity to
14 review the updated financial information. Staff has conducted update reviews of ISRS
15 information in all of Laclede’s prior ISRS applications dating back to at least 2009. Updates
16 have also been conducted in several recent MGE ISRS applications. In addition, I am aware
17 that updates have taken place in a number of prior Missouri-American Water Company
18 ISRS applications in past years.

19 Q. Under the ISRS statutes and rules, is the use of update procedures as part of
20 ISRS audits allowable?

⁴ In prior ISRS applications, these audit procedures were sometimes referred to as ISRS “true-ups.” Staff is using the term “updates” in this context in these applications, because the ISRS audit procedures in question are more akin to “test year update” procedures in general rate cases, rather than rate case “true-up” procedures.

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1 A. There is no specific discussion of use of update procedures in the ISRS
2 statute or rule. The Staff Counsel's office has advised me that use of update procedures by
3 Staff in audits of ISRS applications is permissible, but not required or mandatory.

4 Q. What is Staff's general position regarding use of update procedures in ISRS
5 applications?

6 A. Staff is not opposed to using update procedures in ISRS applications as long
7 as Staff has a reasonable opportunity to review the updated financial information (i.e., ISRS
8 plant addition work order information).

9 Q. Please explain the mechanics of how update requests are typically handled in
10 ISRS applications.

11 A. I will use Laclede's and MGE's request for ISRS updates in these current
12 applications as an example.

13 Laclede and MGE filed these ISRS rate applications on September 30, 2016, based
14 on actual ISRS-eligible plant expenditures from March 2016 through August 2016. In
15 addition, the filed ISRS rate increase amounts were also based upon budgeted ISRS-eligible
16 plant additions through the end of October 2016. Therefore, Laclede and MGE were
17 seeking an update of ISRS plant information in their applications covering the months of
18 September and October 2016, although the actual figures for those months were not
19 available at the time of the ISRS filings.

20 Q. When did Staff receive work order information from Laclede and MGE to
21 support the actual ISRS revenue requirement amounts associated with eligible September-
22 October 2016 plant additions?

1 A. Staff received all of the supporting ISRS information regarding Laclede's and
2 MGE's September-October 2016 plant additions via electronic mail by no later than
3 November 10, 2016.

4 Q. What is an adequate amount of time for Staff to review update information in
5 an ISRS application prior to filing its recommendation?

6 A. In general, receiving such information at least two weeks prior to the filing
7 date for Staff's recommendation should be sufficient for review of the updated information
8 and to conduct any necessary follow-up questions with the utility regarding the update
9 information. In this particular case, Staff's recommendations regarding Laclede's and
10 MGE's ISRS applications were due on November 29, 2016. Therefore, Staff received the
11 final true-up information 19 days prior to its recommendation filing. This was an adequate
12 amount of time for Staff to review the update plant work orders, and to recommend their
13 inclusion in Laclede's and MGE's ISRS rates if appropriate.

14 Q. Does the Staff limit its use of update information in ISRS applications to
15 plant-in-service balances?

16 A. No. In recent years, the Staff has employed a standard practice of updating
17 the amounts of accumulated depreciation reserve ("depreciation reserve") and accumulated
18 deferred income tax reserve ("ADIT reserve") associated with ISRS plant additions past the
19 cut-off date used by the utilities in their initial ISRS filings, in order to move the balances
20 for these items closer to the effective date of new ISRS rates. Both the depreciation reserve
21 and ADIT reserve amounts reduce rate base, and thus offset to some degree the rate impact
22 of inclusion of ISRS-eligible plant additions in ISRS revenue requirement calculations.

1 Q. On page seven of his direct testimony in this proceeding, Mr. Hyneman states
2 that the sixty calendar day audit period mandated by the ISRS statute is not sufficient time
3 for OPC to adequately perform an ISRS audit if an update procedure is accommodated
4 within that timeframe. Do you agree from Staff's perspective?

5 A. No. In Staff's experience to date, the additional workload created by review
6 of update work order information has not created an unreasonable or undue burden on Staff
7 during its ISRS audits.

8 **CAPITALIZED INCENTIVE COMPENSATION**

9 Q. Please describe this issue.

10 A. At pages 14 - 18 of his direct testimony, OPC witness Hyneman recommends
11 that Laclede and MGE quantify the amounts of certain capitalized incentive compensation
12 costs included in the balance of ISRS-eligible plant additions in these proceedings, so that
13 these amounts may be excluded from ISRS recovery.

14 Q. What is "incentive compensation?"

15 A. The term "incentive compensation" typically refers to payments awarded to
16 employees on a contingent basis in the event that certain goals or objectives are attained,
17 either individually by the employee in question or by the organization as a whole.

18 Q. How is incentive compensation normally treated for ratemaking purposes in
19 this jurisdiction?

20 A. While some incentive compensation costs have been allowed in rates, most
21 incentive compensation specifically tied to attainment of earnings goals or other types of
22 financial goals has been disallowed by the Commission in the past as being more in line
23 with shareholder interests than ratepayer interests. I will refer in this testimony to incentive

1 compensation costs of this type as “earnings-based incentive compensation.” In his direct
2 testimony, Mr. Hyneman provided quotes from several prior Commission orders regarding
3 disallowances of incentive compensation expense of this nature.

4 Q. Do utilities typically capitalize a portion of their incentive compensation
5 costs?

6 A. Staff is aware that most, but not necessarily all, major utilities in this state
7 capitalize a portion of their incentive compensation expenses. The percentage of incentive
8 compensation costs that are capitalized would most likely be in line with the average amount
9 of time the utility’s covered employees are involved in construction activities, as opposed to
10 the ongoing operation and maintenance activities of the utility.

11 Q. In the past, has the Commission disallowed capitalized earnings-based
12 incentive compensation amounts in general rate cases?

13 A. No, not to my knowledge. Past issues involving incentive compensation
14 before the Commission have only dealt with costs charged to expense, and not capitalized
15 costs.

16 Q. Why might greater attention have been given in past rate cases to rate
17 treatment of incentive compensation costs charged to expense, as compared to incentive
18 compensation costs capitalized by utilities?

19 A. For most utilities, the amount of incentive compensation charged to expense
20 will greatly exceed the amount that is capitalized. For that reason, the revenue requirement
21 impact of capitalized incentive compensation tends to be minimal compared to the impact on
22 revenue requirement of expensed incentive compensation.

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1 Q. Has Staff recommended removal of certain capitalized incentive
2 compensation costs in past rate cases?

3 A. Yes, but only for some utilities, and only recently. For example, Case No.
4 GR-2010-0171 was the first Laclede rate case in which Staff proposed adjustments in direct
5 testimony to remove capitalized incentive compensation expenses associated with earnings
6 goals from plant-in-service. This case ended in a stipulation and agreement, with no specific
7 mention of capitalized incentive compensation.⁵ Staff has not proposed any such adjustment
8 in prior MGE rate cases.

9 Q. Has the Commission ever ruled on the issue of allowing capitalized earnings-
10 based incentive compensation expense in rates in a litigated case?

11 A. No, not to my knowledge.

12 Q. Based upon this past history, does Staff believe that the Commission has
13 “expressly prohibited” utilities from charging customers for capitalized incentive
14 compensation costs, as alleged by Mr. Hyneman at page 16, lines 28 – 29 of his direct
15 testimony?

16 A. No.

17 Q. Based upon this past history, does Staff agree that Laclede is in “open
18 defiance of a Commission directive” by not having removed capitalized incentive
19 compensation costs from its ISRS plant balances, as alleged by OPC witness Hyneman at
20 page 17, lines 18 - 19 of his direct testimony?

21 A. No.

⁵ A subsequent Laclede general rate case, Case No. GR-2013-0171, was resolved by stipulation and agreement prior to the filing of direct testimony by the Staff.

Rebuttal Testimony of
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1 Q. Are issues involving recovery of capitalized incentive compensation amounts
2 appropriate for handling in ISRS rate applications?

3 A. Generally “no,” for two reasons.

4 First, identification of the amounts of incentive compensation to be removed from
5 capitalized plant balances would be a time-consuming business, at best. Again, keep in
6 mind that not all incentive compensation costs incurred by utilities have been typically
7 disallowed for rate recovery purposes by the Commission in the past. For this reason, if
8 OPC’s position on this issue prevails, it is only the amount of earnings-based incentive
9 compensation attributable to each ISRS-eligible plant addition that would have to be
10 identified and removed from the capitalized balances for rate recovery purposes, and not
11 capitalized incentive compensation in total. The amount of time that would be needed for
12 this audit activity by the utility, Staff and OPC would be considerable given the statutory
13 maximum sixty-day ISRS audit period.

14 Second, in my experience as an auditor, it is not uncommon for utility incentive
15 compensation programs to change materially from year-to-year; such as changes in the
16 specific goals and objectives to be applied, and/or changes in how different categories of
17 goals and objectives are to be “weighted” as part of the total incentive compensation
18 package. Given this, the logical result of OPC’s recommendation in this area would be a
19 requirement for Staff to perform a detailed “audit” of the utility’s current incentive
20 compensation program in every ISRS application to determine the appropriate amount of
21 this cost to remove. Staff’s position is such an activity is neither possible nor appropriate in
22 the context of the sixty-day ISRS audit review limitation.

1 Q. If a party believes that all or part of a utility's capitalized incentive
2 compensation expense should not be allowed rate recovery, what recourse does that
3 party have?

4 A. Staff recommends that such issues first be raised in the utility's general rate
5 proceedings. To the extent a party asserts that the treatment determined for such costs in a
6 general rate proceeding should also be applied to the utilities' subsequent ISRS applications,
7 that position likewise can be considered in the general rate proceeding.

8 **HYDROSTATIC TESTING**

9 Q. Please describe this issue.

10 A. At pages 11 - 12 of his direct testimony, OPC witness Hyneman opposes
11 ISRS inclusion of certain "hydro-testing" costs associated with MGE gas mains, on the basis
12 that such costs are not eligible for ISRS treatment as the costs do not result in safety-related
13 improvements to the lines. Staff understands that OPC is referring to hydrostatic testing of
14 mains conducted by MGE.

15 Q. What is Staff's position on this matter?

16 A. Hydrostatic testing costs have been allowed in several past MGE ISRS
17 applications. Such costs are clearly safety-related in nature. Further, Staff's understanding
18 is that Federal Energy Regulation Commission ("FERC") accounting guidelines allow for
19 capitalization of hydrostatic testing costs in certain circumstances. Staff recommends that
20 these costs continue to receive recovery through the ISRS rate mechanism.

21 Q. Does this conclude your rebuttal testimony in this proceeding?

22 A. Yes, it does.

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
KCP&L Greater Missouri Operations Company	ER-2016-0156	Rebuttal: Tracker Proposals; Use of Projected Expenses; Tracker Balances in Rate Base; Deferral Policy
Laclede Gas Company and Missouri Gas Energy	GR-2016-0196 and GR-2016-0197	Rebuttal: ISRS True-ups
Missouri-American Water Company	WR-2015-0301	Rebuttal: Environmental Cost 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	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
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

**CASE PARTICIPATION OF
MARK L. OLIGSCHLAEGER**

Company Name	Case Number	Issues
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
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, 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

**CASE PARTICIPATION OF
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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
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
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

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Company Name	Case Number	Issues
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
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**

Cases prior to 1990 include:

<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