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Witness: Kimberly K. Bolin
Sponsoring Party: MoPSC Staff
Type of Exhibit: Direct Testimony in Support
of Nonunanimous Stipulation
and Agreement
Case No.: AO-2018-0179
Date Testimony Prepared: January 24, 2019

MISSOURI PUBLIC SERVICE COMMISSION

FILED²

COMMISSION STAFF DIVISION

JUL 8 2019

AUDITING DEPARTMENT

Missouri Public
Service Commission

**DIRECT TESTIMONY IN SUPPORT OF NONUNANIMOUS
STIPULATION AND AGREEMENT**

OF

KIMBERLY K. BOLIN

**THE EMPIRE DISTRICT ELECTRIC COMPANY,
THE EMPIRE DISTRICT GAS COMPANY,
LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.,
AND LIBERTY UTILITIES (MISSOURI WATER) LLC**

CASE NO. AO-2018-0179

Jefferson City, Missouri
January 2019

Staff Exhibit No. 4
Date 6/27/19 Reporter 80
File No. AO-2018-0179

1 **DIRECT TESTIMONY IN SUPPORT OF NONUNANIMOUS**
2 **STIPULATION AND AGREEMENT**

3 **OF**

4 **KIMBERLY K. BOLIN**

5 **THE EMPIRE DISTRICT ELECTRIC COMPANY,**
6 **THE EMPIRE DISTRICT GAS COMPANY,**
7 **LIBERTY UTILITIES (MIDSTATES NATURAL GAS) CORP.,**
8 **AND LIBERTY UTILITIES (MISSOURI WATER) LLC**

9 **CASE NO. AO-2018-0179**

10 Q. Please state your name and business address.

11 A. Kimberly K. Bolin, P.O. Box 360, Suite 440, Jefferson City, MO 65102.

12 Q. By whom are you employed and in what capacity?

13 A. I am a Utility Regulatory Auditor for the Missouri Public Service Commission
14 ("Commission").

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

16 A. I graduated from Central Missouri State University in Warrensburg, Missouri,
17 with a Bachelor of Science in Business Administration, major emphasis in Accounting, in
18 May 1993. Before coming to work at the Commission, I was employed by the Missouri Office
19 of the Public Counsel ("OPC") as a Public Utility Accountant from September 1994 to
20 April 2005. I commenced employment with the Commission Staff ("Staff") in April 2005.

21 Q. What was the nature of your job duties when you were employed by OPC?

22 A. I was responsible for performing audits and examinations of the books and
23 records of public utilities operating within the state of Missouri.

Direct Testimony in Support of Nonunanimous
Stipulation And Agreement
Kimberly K. Bolin

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

2 A. Yes, numerous times. Please refer to Schedule KKB-d1, attached to this
3 Direct Testimony, for a list of the major audits in which I have assisted and filed testimony with
4 OPC and with Staff.

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

7 A. I have received continuous training at in-house and outside seminars on technical
8 ratemaking matters both when employed by OPC and since I began my employment with Staff.
9 I have been employed by Staff or by OPC as a Regulatory Auditor for over 20 years and have
10 submitted testimony on ratemaking matters numerous times before the Commission. I have also
11 been responsible for the supervision of other Staff in rate cases and other regulatory proceedings.

12 Q. Did you participate in Staff's review of the application filed by
13 The Empire District Electric Company, The Empire District Gas Company, Liberty Utilities
14 ("Midstates Natural Gas") Corp., and Liberty Utilities ("Missouri Water") LLC (Collectively
15 "Applicant Utilities") and the Direct Testimony of Applicant Utilities witness Mark T. Timpe
16 filed in this case?

17 A. Yes, I did, with the assistance of other members of Staff.

18 **EXECUTIVE SUMMARY**

19 Q. Please summarize your testimony in this proceeding.

20 A. In this testimony, I address the Nonunanimous Stipulation and Agreement
21 ("Stipulation") between the Applicant Utilities and Staff, which Staff is supporting with my
22 Direct Testimony and that of Mr. David M. Murray. Based on the terms of the Stipulation, Staff

1 is proposing that the Commission approve the Money Pool pursuant to certain conditions
2 addressed in my Direct Testimony and the Stipulation.

3 On May 31, 2018, Mark L. Oligschlaeger and I filed a Staff Memorandum
4 Recommendation proposing that the Commission reject the Applicant Utilities' Application on
5 the terms contained in the Application filed on December 29, 2017, which was filed as a request
6 for variances from the Commission's Affiliate Transactions Rules. The Applicant Utilities
7 subsequently updated their Application with a copy of the Money Pool Agreement, attached
8 thereto as Exhibit A, on January 29, 2018. Mr. Timpe later attached a slightly different version
9 of the Money Pool Agreement to his Direct Testimony filed on December 21, 2018; the only
10 difference between the two being the inclusion of a Joinder Agreement by and between
11 Liberty Utilities Co.("LUCo.") and Liberty Utilities (New England Natural Gas Company) Corp.
12 and the Eligible Borrowers (utilities that have already gained approval to participate in the
13 Money Pool) in the December 21, 2018 version.

14 The Applicant Utilities requested two variances from the Commission's Affiliate
15 Transactions Rules ("Rules") associated with the participation of the Applicant Utilities in a
16 proposed Money Pool Agreement with each other and other affiliated companies.

17 The first variance concerns the competitive bidding requirement which is contained
18 in 4 CSR 240-20.015(3)(A) and 4 CSR 240-40.015 (3)(A). This variance is discussed in
19 the Applicant Utilities' Application, and by Mr. Timpe in his Direct Testimony. The other
20 request is a variance from the asymmetrical pricing standards detailed in the Rules at
21 4 CSR 240-20.015(2)(A) and 4 CSR 240-40.015(2)(a). The variance from this rule is
22 discussed in detail in the Applicants Utilities' Application in this case.

COMPETITIVE BIDDING VARIANCE

Q. What is the competitive bidding requirement contained within the Commission's Affiliate Transactions Rules?

A. The competitive bidding requirement within the Commission's Affiliate Transactions Rules for electric and gas utilities states:

When a regulated [electrical or gas] corporation purchases information, assets, goods or services from an affiliate entity, the regulated [electrical or gas] corporation shall either obtain competitive bids for such information, assets, goods or services or demonstrate why competitive bids were neither necessary nor appropriate. [4 CSR 240-20.015(3)(A) and 4 CSR 240-40.015 (3)(A)]

The competitive bidding requirement requires the utility to explore non-affiliate options for the provision or procurement of goods and services so that affiliate transactions only occur when justified after comparison with non-affiliate alternatives. Competitive bidding activities also provide direct support for the determination of the "fair market price" element needed to ensure the utility is not providing a prohibited financial advantage to its affiliates in spite of the Affiliate Transactions Rules.

Q. Do the conditions outlined in the Stipulation allow Staff to agree that "good cause" for the requested competitive bidding variance be granted?

A. Yes. The conditions outlined in paragraph 6 of the Stipulation allow the Applicant Utilities to borrow or lend outside of the Money Pool if the borrowing or lending conditions outside of the Money Pool are more economical. This condition also requires the Applicant Utilities to monitor borrowing and lending markets for competitive rates and maintain evidence of the competitiveness of the rates associated with the funds borrowed from or lent into the Money Pool. Staff envisions the Applicant Utilities monitoring money market fact sheets of

1 other similar quality funds. The Money Pool will also be funded ** _____
2 _____ ** (without any mark-up in the interest rate). Using this
3 funding source should ensure the best market rates without having to competitively bid each
4 transaction. Additional support for this condition is included in the Direct Testimony of Staff
5 witness David Murray.

6 Q. How will Money Pool administrative costs, such as the annual commitment fee,
7 be handled?

8 A. Each borrower from the Money Pool will be charged costs directly related to its
9 specific borrowing. Any costs not directly related to a specific borrowing will be allocated to the
10 participants using the four-factor allocation method. Staff is in agreement with this assignment
11 of costs because if one of the applicant utilities would issue its own debt there would be
12 administrative costs associated with that issuance.

13 Q. What are the conditions listed in paragraph 6 in the Stipulation?

14 A. The following requirements are listed in paragraph 6 of the Stipulation:

15 1. Applicant Utilities may borrow from the Money Pool only if
16 the interest rate on borrowing from the Money Pool does not exceed
17 the actual interest cost for the funds obtained or used to provide the
18 funds borrowed by the Applicant Utility.

19 2. Applicant Utilities may not borrow from the Money Pool if
20 the Applicant Utility determines that it can borrow at lower cost
21 directly from outside banks or other third party financial institutions
22 or through the sale of its own commercial paper.

23 3. Applicant Utilities will not borrow from outside the
24 Money Pool in order to make loans to Borrowing Affiliates.

25 4. An Applicant Utility may only loan funds through the
26 Money Pool if the Applicant Utility cannot earn a higher rate of return
27 on investments of similar risk in the open market, or if the
28 Applicant Utility will earn no less than the rate the Applicant Utility
29 would have earned on investments in existing short-term investments
30 accounts maintained by the Applicant Utility during the period in
31 question.

5. Staff supports a variance of the competitive bidding requirement with respect to borrowing rates so long as Liberty Utilities funds the Money Pool **

_____, ** (without any mark-up in the interest rate). If Liberty Utilities' _____, ** then the waivers of the Commission's Affiliate Transactions Rules are rescinded, and the requirements of those Rules immediately are in full force and effect.

6. An Applicant Utility shall maintain evidence of the competitiveness of the rates associated with the funds borrowed from or lent into the Money Pool on an ongoing basis, and provide such evidence to Staff upon request.

7. During the period that outside borrowing or lending is utilized by an Applicant Utility any administrative costs that are not related to a specific borrowing or lending under the Liberty Utilities Co. Credit Agreement should not be charged to that Applicant Utility.

8. On the same date it files its annual Affiliate Transactions Report, Applicant Utilities will submit an annual report to the Commission for the prior calendar year, which summarizes the activities of the Money Pool, including monthly summaries of investments, earnings, borrowings and interest rates for all participants.

9. Applicant Utilities will file a copy of any proposed amendment to the Money Pool Agreement, with the Commission and serve a copy of the filing on Staff, Public Counsel, and any party to the Applicant Utilities' most recently preceding Money Pool case before the Commission.

10. Applicant Utilities will not lend surplus funds to the Money Pool which will be loaned to a future LUCo affiliate which is a future member of the Money Pool without filing notice with the Commission and serving a copy of the filing on Staff, Public Counsel and any party to the Applicant Utilities' most recent preceding Money Pool case before the Commission. In its filing, the Applicant Utilities are required to:

- 1). identify the full name of the future member,
- 2). identify the future member's affiliate relationship with Applicant Utilities,
- 3). describe the future member's corporate organization, and
- 4). state the future member's business purpose.

FINANCIAL ADVANTAGE STANDARD VARIANCE

Q. What is the financial advantage standard requirement or asymmetrical pricing variance of the Commission's Affiliate Transactions Rules?

A. Section (2) (A) of the Rules 4 CSR 240-20.015 (2)(A) and 4 CSR 240-40.014 (2)(A) state that, for purposes of the Rules, a regulated electrical or gas corporation, respectively, shall be deemed to provide a financial advantage to an affiliated entity in either of two ways:

1) If the utility compensates an affiliate at the higher of fair market price or the fully distributed cost for the utility to acquire the good or service for itself; and/or

2) If the utility transfers information, assets, goods or service of any kind to an affiliate below the greater of fair market price or the fully distributed cost to the utility.

The asymmetrical pricing requirement requires a regulated utility to obtain lower than fair market price ("FMP") or fully distributed costs ("FDC") for services provided to them by affiliates while also receiving the greater of FMP or FDC for services it provides to affiliates.

Q. Do the Applicant Utilities claim in their application that the asymmetrical pricing requirements should not apply in transactions between two regulated affiliates?

A. Yes. However, structurally, the Money Pool transactions will not involve two regulated entities; instead a regulated utility needing to borrow money will obtain the funds from the Money Pool and a regulated utility in an excess cash condition will provide the excess money to the Money Pool. The Money Pool is to be administered by LUCo, a non-regulated affiliate, and functionally all of the transactions will take place between one of the Applicant Utilities and LUCo. LUCo will also guarantee the repayment of all borrowings from the Money Pool. The only argument the Applicant Utilities use to justify this waiver is that the Applicants cannot obtain lower than FMP or FDC for services provided to them by Missouri regulated affiliates

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1 while also gaining the greater of FMP or FDC for service they provide to Missouri regulated
2 affiliates.

3 Q. In the Stipulation have the applicant utilities agreed that a waiver to the
4 asymmetrical pricing requirements is unnecessary for Applicant Utilities to participate in the
5 Money Pool as structured in the Stipulation?

6 A. Yes. In paragraph 8 of the Stipulation the Applicant Utilities agree that the
7 waiver from asymmetrical pricing requirements of the Rule is unnecessary.

8 Q. Does this conclude your Direct Testimony in this proceeding?

9 A. Yes, it does.

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

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 an Affiliate)
Transactions Rule Variance

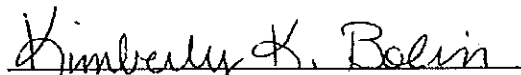
Case No. AO-2018-0179

AFFIDAVIT OF KIMBERLY K. BOLIN

State of Missouri)
) ss
County of Cole)

COMES NOW Kimberly K. Bolin, and on her oath declares that she is of sound mind and lawful age; that she contributed to the attached *Direct Testimony in Support of Nonunanimous Stipulation and Agreement*; and that the same is true and correct according to her best knowledge and belief.

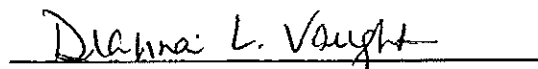
Further the Affiant sayeth not.



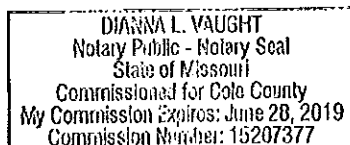
Kimberly K. Bolin

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 23rd day of January, 2019.



NOTARY PUBLIC



**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Confluence Rivers Utility Operating Company, Inc.	WM-2018-0116 and SM-2018- 0117	<u>Direct</u> – Rate Base, Roy L Utilities	Settled
Spire Missouri Inc.	GO-2016-0332, GO-2016-0333, GO-2017-0201, GO-2017-0202 GO-2018-0309 and GO-2018- 0310	<u>Direct</u> – Removal of Plastic Main and Service Line Replacement Costs	Contested
Missouri-American Water Company	WO-2017-0285	<u>Cost of Service Report</u> – Pension/OPEB Tracker, FAS 87 Pension Costs, FAS 106 OPEBs Costs, Franchise Taxes <u>Rebuttal</u> – Defined Contribution Plan, Cloud Computing, Affiliate Transaction Rule (Water Utility) <u>Surrebuttal</u> – Rate Case Expense	Settled
Missouri-American Water Company	WO-2018-0059	<u>Direct</u> – ISRS Overview, Accumulated Deferred Income Taxes, Reconciliation	
Missouri Gas Energy and Laclede Gas Company	GO-2016-0332 and GO-2016- 0333	<u>Rebuttal</u> – Inclusion of Plastic Main and Service Line Replacements	Contested
Empire District Electric Company/Liberty Utilities	EM-2016-0213	<u>Rebuttal</u> – Overview of Transaction, Ratemaking /Accounting Conditions, Access to Records <u>Surrebuttal</u> – OPC Recommended Conditions, SERP	Settled
Hillcrest Utility Operating Company, Inc.	WR-2016-0064	<u>Direct</u> – Partial Disposition Agreement	Contested
Empire District Electric Company	ER-2016-0023	<u>Requirement Report</u> – Riverton Conversion Project and Asbury Air Quality Control System <u>Direct</u> – Overview of Staff's Revenue Requirement Report and Overview of Staff's Rate Design Filing	Settled

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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri-American Water Company	WR-2015-0301	<u>Report on Cost of Service</u> – Corporate Allocation, District Allocations <u>Rebuttal</u> – District Allocations, Business Transformation <u>Surrebuttal</u> – District Allocations, Business Transformation, Service Company Costs	Settled
Empire District Electric Company	ER-2014-0351	<u>Direct</u> – Overview of Staff's Filing <u>Rebuttal</u> - ITC Over-Collection, Cost of Removal Deferred Tax Amortization, State Flow-Through <u>Surrebuttal</u> – Unamortized Balance of Joplin Tornado, ITC Over-Collections, Cost of Removal Deferred Tax Amortization, State Flow-Through, Transmission Revenues and Expenses	Settled
Brandco Investments/ Hillcrest Utility Operating Company, Inc.	WO-2014-0340	<u>Rebuttal</u> – Rate Base and Future Rates	Settled
Lake Region Water & Sewer	WR-2013-0461	<u>Direct</u> – Overview of Staff's Filing <u>Report on Cost of Service</u> – True-Up, Availability Fees, Sewer Operating Expense, Sewer Equipment Maintenance Expense <u>Surrebuttal</u> – Availability Fees <u>True-Up Direct</u> – Overview of True-Up Audit <u>True-Up Rebuttal</u> – Corrections to True-Up	Contested

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Empire District Electric Company	ER-2012-0345	<p><u>Direct</u> - Overview of Staff's Filing <u>Report on Cost of Service</u> – SWPA Hydro Reimbursement, Joplin Tornado AAO Asset, SPP Revenues, SPP Expenses, Regulatory Plan Amortization Impacts, SWPA Amortization, Tornado AAO Amortization <u>Rebuttal</u> – Unamortized Balance of Joplin Tornado AAO, Rate Case Expense, True-Up and Uncontested Issues <u>Surrebuttal</u> – Unamortized Balance of Joplin Tornado AAO, SPP Transmission Expense, True-Up, Advanced Coal Investment Tax Credit</p>	Settled
Missouri-American Water Company	WR-2011-0337	<p><u>Direct</u> – Overview of Staff's Filing <u>Report on Cost of Service</u> - True-Up Recommendation, Tank Painting Tracker, Tank Painting Expense <u>Rebuttal</u> - Tank Painting Expense, Business Transformation <u>Surrebuttal</u> – Tank Painting Tracker, Acquisition Adjustment</p>	Settled
Missouri-American Water Company	WR-2010-0131	<p><u>Report on Cost of Service</u> - Pension/OPEB Tracker, Tank Painting Tracker, Deferred Income Taxes, FAS 87 Pension Costs, FAS 106 – Other Post-Employment Benefits, Incentive Compensation, Group Insurance and 401(k) Employer Costs, Tank Painting Expense, Dues and Donations, Advertising Expense, Promotional Items, Current and Deferred Income Tax Expense</p>	Settled
Empire District Gas Company	GR-2009-0434	<p><u>Report on Cost of Service</u> – Prepaid Pension Asset, Pension Tracker Asset/Liability, Unamortized Accounting Authority Order Balances, Pension Expense, OPEBs, Amortization of Stock Issuance Costs, Amortization of Accounting Authority Orders <u>Direct</u> – Overview of Staff's Filing</p>	Settled
Laclede Gas Company	GT-2009-0056	<u>Surrebuttal Testimony</u> – Tariff	Contested

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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri-American Water Company	WR-2008-0311 & SR-2008-0312	<u>Report on Cost of Service</u> – Tank Painting Tracker, Lobbying Costs, PSC Assessment <u>Direct</u> – Overview of Staff's Filing <u>Rebuttal</u> – True-Up Items, Unamortized Balance of Security AAO, Tank Painting Expense, Fire Hydrant Painting Expense <u>Surrebuttal</u> – Unamortized Balance of Security AAO, Cedar Hill Waste Water Plant, Tank Painting Expense, Fire Hydrant Painting Expense	Settled
Missouri Gas Utility, Inc.	GR-2008-0060	<u>Report on Cost of Service</u> – Plant-in Service/Capitalization Policy, Plant-in Service/Purchase Price Valuation, Depreciation Reserve, Revenues, Uncollectible Expense	Settled
Laclede Gas Company	GR-2007-0208	<u>Direct</u> - Test Year and True-Up, Environmental costs, AAOs, Revenue, Miscellaneous Revenue, Gross receipts Tax, Gas Costs, Uncollectibles, EWCR, AMR, Acquisition Adjustment	Settled
Kansas City Power and Light Company	ER-2006-0314	<u>Direct</u> - Gross Receipts Tax, Revenues, Weather Normalization, Customer Growth/Loss Annualization, Large Customer Annualization, Other Revenue, Uncollectible (Bad Debt) Expense, Payroll, A&G Salaries Capitalization Ratio, Payroll Taxes, Employer 401 (k) Match, Other Employee Benefits <u>Surrebuttal</u> - Uncollectible (Bad Debt) Expense, Payroll, A&G Salaries Capitalization Ratio, Other Employee Benefits	Contested
Missouri Gas Energy	GR-2006-0204	<u>Direct</u> - Payroll, Incentive Compensation, Payroll Taxes, Employee Benefits, Lobbying, Customer & Governmental Relations Department, Collections Contract	Settled

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WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri Gas Energy	GU-2005-0095	<u>Rebuttal</u> - Accounting Authority Order <u>Surrebuttal</u> - Accounting Authority Order	Contested
The Empire District Electric Company	ER-2004-0570	<u>Direct</u> - Payroll	Settled
Missouri American Water Company & Cedar Hill Utility Company	SM-2004-0275	<u>Direct</u> - Acquisition Premium	Settled
Missouri Gas Energy	GR-2004-0209	<u>Direct</u> - Safety Line Replacement Program; Environmental Response Fund; Dues & Donations; Payroll; Customer & Governmental Relations Department Disallowance; Outside Lobbyist Costs <u>Rebuttal</u> - Customer Service; Incentive Compensation; Environmental Response Fund; Lobbying/Legislative Costs <u>True-Up</u> - Rate Case Expense	Contested
Osage Water Company	ST-2003-0562 / WT-2003-0563	<u>Direct</u> - Payroll <u>Rebuttal</u> - Payroll; Lease Payments to Affiliated Company; alleged Legal Requirement of a Reserve	Case Dismissed
Missouri American Water Company	WR-2003-0500	<u>Direct</u> - Acquisition Adjustment; Water Treatment Plant Excess Capacity; Retired Treatment Plan; Affiliated Transactions; Security AAO; Advertising Expense; Customer Correspondence	Settled
Empire District Electric	ER-2002-424	<u>Direct</u> - Dues & Donations; Memberships; Payroll; Security Costs <u>Rebuttal</u> - Energy Traders' Commission <u>Surrebuttal</u> - Energy Traders' Commission	Settled

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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Laclede Gas Company	GR-2002-356	<u>Direct</u> - Advertising Expense; Safety Replacement Program and the Copper Service Replacement Program; Dues & Donations; Rate Case Expense <u>Rebuttal</u> - Gas Safety Replacement Program / Deferred Income Taxes for AAOs	Settled
Missouri-American Water Company	WO-2002-273	<u>Rebuttal</u> - Accounting Authority Order <u>Cross-Surrebuttal</u> - Accounting Authority Order	Contested
Environmental Utilities	WA-2002-65	<u>Direct</u> - Water Supply Agreement <u>Rebuttal</u> - Certificate of Convenience & Necessity	Contested
Warren County Water & Sewer	WC-2002-160 / SC-2002-155	<u>Direct</u> - Clean Water Act Violations; DNR Violations; Customer Service; Water Storage Tank; Financial Ability; Management Issues <u>Surrebuttal</u> - Customer Complaints; Poor Management Decisions; Commingling of Regulated & Non-Related Business	Contested
Laclede Gas Company	GR-2001-629	<u>Direct</u> - Advertising Expense; Safety Replacement Program; Dues & Donations; Customer Correspondence	Settled
Gateway Pipeline Company	GM-2001-585	<u>Rebuttal</u> - Acquisition Adjustment; Affiliated Transactions; Company's Strategic Plan	Contested
Empire District Electric	ER-2001-299	<u>Direct</u> - Payroll; Merger Expense <u>Rebuttal</u> - Payroll <u>Surrebuttal</u> - Payroll	Settled
Osage Water Company	SR-2000-556/ WR-2000-557	<u>Direct</u> - Customer Service	Contested

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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
St. Louis County Water Company	WR-2000-844	<u>Direct</u> - Main Incident Expense	Settled
Missouri American Water Company	WR-2000-281/ SR-2000-282	<u>Direct</u> - Water Plant Premature Retirement; Rate Case Expense <u>Rebuttal</u> - Water Plant Premature Retirement <u>Surrebuttal</u> - Water Plant Premature Retirement	Contested
Laclede Gas Company	GR-99-315	<u>Direct</u> - Advertising Expense; Dues & Donations; Miscellaneous Expense; Items to be Trued-up	Contested
St. Joseph Light & Power	HR-99-245	<u>Direct</u> - Advertising Expense; Dues & Donations; Miscellaneous Expense; Items to be Trued-up <u>Rebuttal</u> - Advertising Expense <u>Surrebuttal</u> - Advertising Expense	Settled
St. Joseph Light & Power	ER-99-247	<u>Direct</u> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs <u>Rebuttal</u> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs <u>Surrebuttal</u> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs	Settled
Laclede Gas Company	GR-98-374	<u>Direct</u> - Advertising Expense; Gas Safety Replacement AAO; Computer System Replacement Costs	Settled
Missouri Gas Energy	GR-98-140	<u>Direct</u> - Payroll; Advertising; Dues & Donations; Regulatory Commission Expense; Rate Case Expense	Contested

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WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Gascony Water Company, Inc.	WA-97-510	<u>Rebuttal</u> - Rate Base; Rate Case Expense; Cash Working Capital	Settled
Union Electric Company	GR-97-393	<u>Direct</u> - Interest Rates for Customer Deposits	Settled
St. Louis County Water Company	WR-97-382	<u>Direct</u> - Interest Rates for Customer Deposits, Main Incident Expense	Settled
Associated Natural Gas Company	GR-97-272	<u>Direct</u> - Acquisition Adjustment; Interest Rates for Customer Deposits <u>Rebuttal</u> - Acquisition Adjustment; Interest Rates for Customer Deposits <u>Surrebuttal</u> - Interest Rates for Customer Deposits	Contested
Missouri-American Water Company	WA-97-45	<u>Rebuttal</u> - Waiver of Service Connection Charges	Contested
Imperial Utility Corporation	SC-96-427	<u>Direct</u> - Revenues, CIAC <u>Surrebuttal</u> - Payroll; Uncollectible Accounts Expense; Rate Case Expense, Revenues	Settled
St. Louis Water Company	WR-96-263	<u>Direct</u> - Main Incident Repairs <u>Rebuttal</u> - Main Incident Repairs <u>Surrebuttal</u> - Main Incident Repairs	Contested
Steelville Telephone Company	TR-96-123	<u>Direct</u> - Depreciation Reserve Deficiency	Settled

**CASE PARTICIPATION
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KIMBERLY K. BOLIN**

WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri-American Water Company	WR-95-205/ SR-95-206	<u>Direct-</u> Property Held for Future Use; Premature Retirement of Sewer Plant; Depreciation Study Expense; Deferred Maintenance <u>Rebuttal-</u> Property Held for Future Use; Premature Retirement of Sewer Plant; Deferred Maintenance <u>Surrebuttal-</u> Property Held for Future Use; Premature Retirement of Sewer Plant	Contested
St. Louis County Water Company	WR-95-145	<u>Rebuttal-</u> Tank Painting Reserve Account; Main Repair Reserve Account <u>Surrebuttal-</u> Main Repair Reserve Account	Contested