

*Exhibit No.:*  
*Issue(s):* *Excess ADIT and  
Tax Tracker*  
*Witness:* *Kimberly K. Bolin*  
*Sponsoring Party:* *MoPSC Staff*  
*Type of Exhibit:* *Direct Testimony*  
*Case No.:* *GR-2021-0320*  
*Date Testimony Prepared:* *January 24, 2022*

**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL & BUSINESS ANALYSIS DIVISION**  
**AUDITING DEPARTMENT**

**DIRECT TESTIMONY**  
**OF**  
**KIMBERLY K. BOLIN**

**THE EMPIRE DISTRICT GAS COMPANY,**  
**d/b/a Liberty**

**CASE NO. GR-2021-0320**

*Jefferson City, Missouri*  
*January 2022*

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**KIMBERLY K. BOLIN**  
**THE EMPIRE DISTRICT GAS COMPANY,**  
**d/b/a Liberty**  
**CASE NO. GR-2021-0320**

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1 **DIRECT TESTIMONY**

2 **OF**

3 **KIMBERLY K. BOLIN**

4 **THE EMPIRE DISTRICT GAS COMPANY,**  
5 **d/b/a Liberty**

6 **CASE NO. GR-2021-0320**

7 Q. Please state your name and business address.

8 A. My name is Kimberly K. Bolin. My business address is P. O. Box 360,  
9 Suite 440, Jefferson City, MO 65102.

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

11 A. I am the Auditing Department Manager for the Missouri Public Service  
12 Commission (“Commission”).

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

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

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

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

23 Q. Have you previously filed testimony before the Commission?

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

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

6           A.     I have received continuous training at in-house and outside seminars on  
7 technical ratemaking matters both when employed by OPC and since I began my employment  
8 at the Commission. I have been employed by this Commission or by OPC as a Regulatory  
9 Auditor for over 25 years, and have submitted testimony on ratemaking matters numerous times  
10 before the Commission. I have also been responsible for the supervision of other Commission  
11 employees in rate cases and other regulatory proceedings.

12 **EXECUTIVE SUMMARY**

13           Q.     What is the purpose of your direct testimony?

14           A.     The purpose of my direct testimony is to provide Staff's recommendations  
15 concerning Excess Accumulated Deferred Income Taxes (ADIT). In addition, I address The  
16 Empire District Gas Company's ("Empire's") proposal for a future tax tracker.

17 **EXCESS ADIT**

18           Q.     What is Excess ADIT?

19           A.     Excess ADIT was incurred as a result of the Tax Cuts and Jobs Act that was  
20 signed into law on December 22, 2017. The reduction in the corporate tax rate required the  
21 revaluation of accumulated tax timing differences that were previously valued at 35% to be

1 revalued at 21%. This excess deferred tax value is required to be returned to customers based  
2 on whether the excess deferred taxes are protected or unprotected.

3 Q. What is protected Excess ADIT?

4 A. Protected Excess ADIT is the portion associated with accelerated depreciation  
5 tax timing differences that must be “normalized” for ratemaking purposes and where the flow  
6 back of the Excess ADIT cannot be returned to customers any more quickly than over the  
7 estimated life of the assets that gave rise to the ADIT.

8 Q. What is unprotected Excess ADIT?

9 A. Unprotected Excess ADIT is the portion of the deferred tax reserve that resulted  
10 from normalization treatment of tax timing differences other than accelerated depreciation. The  
11 parameters of return of the unprotected excess ADIT is not defined by the Internal Revenue  
12 Service (IRS) and can be done over any time period deemed reasonable.

13 Q. Was there also a corporate income tax decrease for Missouri corporations?

14 A. Yes. The State of Missouri reduced its corporate income tax rate from 6.25% to  
15 4% effective January 1, 2020.

16 Q. Was there a case before the Commission that established a regulatory liability  
17 for the return of the excess ADIT?

18 A. Yes. In Case No. GR-2018-0229, as part of the Stipulation and  
19 Agreement approved by the Commission, Empire was to record a regulatory liability  
20 beginning January 1, 2018, for the difference between the excess ADIT balances at 35%  
21 versus 21%. Recovery of the deferred amounts was to be determine in Empire’s next general  
22 rate proceeding. Empire has also recorded the reduction in Missouri state corporate income  
23 taxes within this regulatory liability.

1 Q. What is the regulatory liability balance?

2 A. The balance as of September 30, 2021, is \$3,875,916, with \$1,626,119, being  
3 protected Excess ADIT and \$2,249,797 being unprotected Excess ADIT. These balances  
4 include the Excess ADIT related to the reduction in state corporate income taxes.

5 Q. What amortization period is Staff recommending that Empire return the  
6 unprotected Excess ADIT back to the customers?

7 A. Staff is recommending a three-year amortization. This is the same amortization  
8 period that Empire has proposed in its direct testimony. Using this amortization, the unprotected  
9 excess ADIT annual amortization would be \$749,932.

10 Q. What is the annual amortization for protected excess ADIT?

11 A. Staff recommends including in the cost of service an annual amortization of  
12 \$20,085 for the protected portion of the Excess ADIT, which is the amount of amortization  
13 calculated using the Average Rate Assumption Method (ARAM) for calendar year 2022. In  
14 Empire's direct filing, Empire uses the 2021 ARAM amortization amount. However, since rates  
15 from this rate proceeding will not become effective until July 20, 2022, Staff has determined  
16 that the 2022 ARAM amortization amount is appropriate to use.

17 **TAX TRACKER**

18 Q. Has Empire requested a tax tracker for Excess ADIT and any future tax changes?

19 A. Yes. Empire has requested a Tax Tracker for Excess ADIT and any future tax  
20 changes. Staff recommends establishing a tracker to capture the differences between protected  
21 Excess ADIT returned to customers as part of the revenue requirement in this case, and the  
22 actual amortization recorded by Empire using ARAM for protected Excess ADIT balances.  
23 Staff also recommends a tracker for the unprotected 3-year amortization period for unprotected

Direct Testimony of  
Kimberly K. Bolin

1 Excess ADIT balance. However, Staff does not recommend including any future tax changes  
2 in this tracker. If a tax change occurs, the change will need to be evaluated and the  
3 proper ratemaking can be determined in a future case. Staff proposes that the Excess ADIT  
4 tracker work mechanically just like all other past trackers, with the tracked amount to be  
5 amortized over a period of time to be decided in a future case, and included in the cost of  
6 service at that time.

7 Q. Does this conclude your direct testimony?

8 A. Yes it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

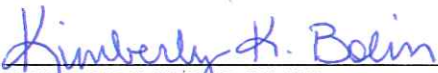
In the Matter of The Empire District Gas )  
Company's d/b/a Liberty Request to File Tariffs ) Case No. GR-2021-0320  
to Change its Rates for Natural Gas Service )

**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 foregoing *Direct Testimony of Kimberly K. Bolin*; 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 19<sup>th</sup> day of January 2022.



  
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>
The Empire District Electric Company	EU-2021-0274	<b><u>Rebuttal</u></b> – Winter Storm Uri AAO	Pending
The Empire District Electric Company	ER-2021-0312	<b><u>Cost of Service Report</u></b> – ARO, Amortization of Excess ADIT, Regulatory Lag and Risk Mitigation <b><u>Rebuttal</u></b> – Business Risk, Paygo, AROs, Transmission Tracker <b><u>Surrebuttal</u></b> - Non-FAC Wind Revenues, ADIT and Excess ADIT, Iatan/PCB Environmental Costs, Market Price Protection Mechanism, Winter Storm Uri	Pending
Ameren Missouri	ER-2021-0240	<b><u>Cost of Service Report</u></b> – COVID-19 AAO Cost Recovery, Rate Switching Tracker, Allocation Factors, Company Owned Life Insurance, Equity Issuance Costs, Tracker Mechanisms Proposals Policy <b><u>Surrebuttal</u></b> – Normalization of COVID-19 Costs, Allocations, AMI Software	Settled
Ameren Missouri	GR-2021-0241	<b><u>Cost of Service Report</u></b> - COVID-19 AAO Cost Recovery, AMI-Software, Allocation Factors <b><u>Surrebuttal</u></b> – Normalization of COVID-19 Costs, AMI Software	Settled
Evergny Missouri Metro and Evergy Missouri West	ET-2021-0151	<b><u>Rebuttal Report</u></b> – Accounting	Contested
Spire Missouri	GR-2021-0108	<b><u>Cost of Service Report</u></b> – COVID-19 AAO Recovery <b><u>Surrebuttal</u></b> – Trackers	Settled
Missouri-American Water Company	WR-2020-0344	<b><u>Cost of Service Report</u></b> – Future Test Year, Credit Card Fee Expense, Amortization of Excess ADIT, COVID-19 AAO Recovery <b><u>Rebuttal</u></b> – Future Test Year, COVID-19 AAO Recovery, Amortization of Excess ADIT, Affiliate Transactions, AFUDC Rate <b><u>Surrebuttal</u></b> – Future Test Year, COVID-19 AAO, Tax Cut and Jobs Act of 2017, Outside Services, COVID Impacts on Revenue	Settled

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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Spire Missouri, Inc.	GU-2020-0376	<b><u>Rebuttal</u></b> – Accounting Authority Order, Lost Revenues	Settled
Evergy Metro, Inc., d/b/a Evergy Missouri Metro and Evergy Missouri West, Inc. d/b/a Evergy Missouri West	EU-2020-0350	<b><u>Rebuttal</u></b> – Accounting Authority Order, Lost Revenue, Carrying Costs	Contested
Empire District Electric Company	ER-2020-0311	<b><u>Rebuttal</u></b> – Coal Inventory Adjustment <b><u>Surrebuttal</u></b> – Coal Inventory Adjustment	Settled
Empire District Electric Company	ER-2019-0374	<b><u>Direct</u></b> – Overview of Staff’s Filing <b><u>Cost of Service Report</u></b> – Executive Overview, Test year/True-Up Period, Vegetation Management Tracker Regulatory Asset, Iatan and Plum Point Carrying Costs, Stub Period Tax Cut/Removal of Tax Impact, Tornado AAO, Rate Case Expense Sharing, Credit Card Fees, Clearing Accounts <b><u>Rebuttal</u></b> – Asset Retirement Obligations, AAO and Tracker Policy, Affiliate Transactions <b><u>Surrebuttal/True-Up</u></b> – Unamortized Balance of Joplin AAO, Credit Card Fees, Payroll Test year, Rate Case Expense Sharing, LED Lighting, Low-Income Pilot Program Amortization, Affiliate Transactions <b><u>Supplemental</u></b> – Jurisdictional Allocations, Rate Case Expense, Management Expense, Pension and OPEBs, Affiliate Transactions, Software Maintenance	Contested
Confluence Rivers Utility Operating Co., Inc.	WA-2019-0299	<b><u>Surrebuttal</u></b> – Quality of Service <b><u>Direct</u></b> – Net Book Value of Plant	Contested
Osage Utility Operating Co., Inc.	WA-2019-0185	<b><u>Surrebuttal</u></b> – Rate Base, Acquisition Incentive	Contested
Spire Inc.	GO-2019-0115 and GO-2019- 116	<b><u>Staff Direct Report</u></b> – Blanket Work Orders and Current Income Taxes	Contested

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Empire District Electric Company and Liberty Utilities	AO-2018-0179	<b><u>Direct</u></b> – Moneypool <b><u>Surrebuttal</u></b> - Moneypool	Contested
Confluence Rivers Utility Operating Company, Inc.	WM-2018-0116 and SM-2018-0117	<b><u>Direct</u></b> – 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	<b><u>Direct</u></b> – Removal of Plastic Main and Service Line Replacement Costs	Contested
Missouri-American Water Company	WR-2017-0285	<b><u>Cost of Service Report</u></b> – Pension/OPEB Tracker, FAS 87 Pension Costs, FAS 106 OPEBs Costs, Franchise Taxes <b><u>Rebuttal</u></b> –Defined Contribution Plan, Cloud Computing, Affiliate Transaction Rule (Water Utility) <b><u>Surrebuttal</u></b> – Rate Case Expense	Settled
Missouri-American Water Company	WO-2018-0059	<b><u>Direct</u></b> – ISRS Overview, Accumulated Deferred Income Taxes, Reconciliation	
Missouri Gas Energy and Laclede Gas Company	GO-2016-0332 and GO-2016-0333	<b><u>Rebuttal</u></b> – Inclusion of Plastic Main and Service Line Replacements	Contested
Empire District Electric Company/Liberty Utilities	EM-2016-0213	<b><u>Rebuttal</u></b> – Overview of Transaction, Ratemaking /Accounting Conditions, Access to Records <b><u>Surrebuttal</u></b> – OPC Recommended Conditions, SERP	Settled
Hillcrest Utility Operating Company, Inc.	WR-2016-0064	<b><u>Direct</u></b> – Partial Disposition Agreement	Contested
Empire District Electric Company	ER-2016-0023	<b><u>Requirement Report</u></b> – Riverton Conversion Project and Asbury Air Quality Control System <b><u>Direct</u></b> – Overview of Staff’s Revenue Requirement Report and Overview of Staff’s Rate Design Filing	Settled

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Missouri-American Water Company	WR-2015-0301	<b><u>Report on Cost of Service</u></b> – Corporate Allocation, District Allocations <b><u>Rebuttal</u></b> – District Allocations, Business Transformation <b><u>Surrebuttal</u></b> – District Allocations, Business Transformation, Service Company Costs	Settled
Empire District Electric Company	ER-2014-0351	<b><u>Direct</u></b> – Overview of Staff’s Filing <b><u>Rebuttal</u></b> - ITC Over-Collection, Cost of Removal Deferred Tax Amortization, State Flow-Through <b><u>Surrebuttal</u></b> – 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	<b><u>Rebuttal</u></b> – Rate Base and Future Rates	Settled
Lake Region Water & Sewer	WR-2013-0461	<b><u>Direct</u></b> – Overview of Staff’s Filing <b><u>Report on Cost of Service</u></b> – True-Up, Availability Fees, Sewer Operating Expense, Sewer Equipment Maintenance Expense <b><u>Surrebuttal</u></b> – Availability Fees <b><u>True-Up Direct</u></b> – Overview of True-Up Audit <b><u>True-Up Rebuttal</u></b> – Corrections to True-Up	Contested

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<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><b><u>Direct</u></b> - Overview of Staff's Filing  <b><u>Report on Cost of Service</u></b> – SWPA Hydro Reimbursement, Joplin Tornado AAO Asset, SPP Revenues, SPP Expenses, Regulatory Plan Amortization Impacts, SWPA Amortization, Tornado AAO Amortization  <b><u>Rebuttal</u></b> – Unamortized Balance of Joplin Tornado AAO, Rate Case Expense, True-Up and Uncontested Issues  <b><u>Surrebuttal</u></b> – 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><b><u>Direct</u></b> – Overview of Staff's Filing  <b><u>Report on Cost of Service</u></b> - True-Up Recommendation, Tank Painting Tracker, Tank Painting Expense  <b><u>Rebuttal</u></b> - Tank Painting Expense, Business Transformation  <b><u>Surrebuttal</u></b> – Tank Painting Tracker, Acquisition Adjustment</p>	Settled
Missouri-American Water Company	WR-2010-0131	<p><b><u>Report on Cost of Service</u></b> - 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><b><u>Report on Cost of Service</u></b> – 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  <b><u>Direct</u></b> – Overview of Staff's Filing</p>	Settled
Laclede Gas Company	GT-2009-0056	<p><b><u>Surrebuttal Testimony</u></b> – Tariff</p>	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	<b><u>Report on Cost of Service</u></b> – Tank Painting Tracker, Lobbying Costs, PSC Assessment <b><u>Direct</u></b> – Overview of Staff’s Filing <b><u>Rebuttal</u></b> – True-Up Items, Unamortized Balance of Security AAO, Tank Painting Expense, Fire Hydrant Painting Expense <b><u>Surrebuttal</u></b> – 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	<b><u>Report on Cost of Service</u></b> – Plant-in Service/Capitalization Policy, Plant-in Service/Purchase Price Valuation, Depreciation Reserve, Revenues, Uncollectible Expense	Settled
Laclede Gas Company	GR-2007-0208	<b><u>Direct</u></b> - 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	<b><u>Direct</u></b> - 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 <b><u>Surrebuttal</u></b> - Uncollectible (Bad Debt) Expense, Payroll, A&G Salaries Capitalization Ratio, Other Employee Benefits	Contested
Missouri Gas Energy	GR-2006-0204	<b><u>Direct</u></b> - Payroll, Incentive Compensation, Payroll Taxes, Employee Benefits, Lobbying, Customer & Governmental Relations Department, Collections Contract	Settled

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

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



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Osage Water Company	SR-2000-556/ WR-2000-557	<b><u>Direct</u></b> - Customer Service	Contested
St. Louis County Water Company	WR-2000-844	<b><u>Direct</u></b> - Main Incident Expense	Settled
Missouri American Water Company	WR-2000-281/ SR-2000-282	<b><u>Direct</u></b> - Water Plant Premature Retirement; Rate Case Expense <b><u>Rebuttal</u></b> - Water Plant Premature Retirement <b><u>Surrebuttal</u></b> - Water Plant Premature Retirement	Contested
Laclede Gas Company	GR-99-315	<b><u>Direct</u></b> - Advertising Expense; Dues & Donations; Miscellaneous Expense; Items to be Trued-up	Contested
St. Joseph Light & Power	HR-99-245	<b><u>Direct</u></b> - Advertising Expense; Dues & Donations; Miscellaneous Expense; Items to be Trued-up <b><u>Rebuttal</u></b> - Advertising Expense <b><u>Surrebuttal</u></b> - Advertising Expense	Settled
St. Joseph Light & Power	ER-99-247	<b><u>Direct</u></b> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs <b><u>Rebuttal</u></b> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs <b><u>Surrebuttal</u></b> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs	Settled
Laclede Gas Company	GR-98-374	<b><u>Direct</u></b> - Advertising Expense; Gas Safety Replacement AAO; Computer System Replacement Costs	Settled

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Missouri Gas Energy	GR-98-140	<b><u>Direct</u></b> - Payroll; Advertising; Dues & Donations; Regulatory Commission Expense; Rate Case Expense	Contested
Gascony Water Company, Inc.	WA-97-510	<b><u>Rebuttal</u></b> - Rate Base; Rate Case Expense; Cash Working Capital	Settled
Union Electric Company	GR-97-393	<b><u>Direct</u></b> - Interest Rates for Customer Deposits	Settled
St. Louis County Water Company	WR-97-382	<b><u>Direct</u></b> - Interest Rates for Customer Deposits, Main Incident Expense	Settled
Associated Natural Gas Company	GR-97-272	<b><u>Direct</u></b> - Acquisition Adjustment; Interest Rates for Customer Deposits <b><u>Rebuttal</u></b> - Acquisition Adjustment; Interest Rates for Customer Deposits <b><u>Surrebuttal</u></b> - Interest Rates for Customer Deposits	Contested
Missouri-American Water Company	WA-97-45	<b><u>Rebuttal</u></b> - Waiver of Service Connection Charges	Contested
Imperial Utility Corporation	SC-96-427	<b><u>Direct</u></b> - Revenues, CIAC <b><u>Surrebuttal</u></b> - Payroll; Uncollectible Accounts Expense; Rate Case Expense, Revenues	Settled
St. Louis Water Company	WR-96-263	<b><u>Direct</u></b> -Main Incident Repairs <b><u>Rebuttal</u></b> - Main Incident Repairs <b><u>Surrebuttal</u></b> - Main Incident Repairs	Contested
Steelville Telephone Company	TR-96-123	<b><u>Direct</u></b> - Depreciation Reserve Deficiency	Settled

**CASE PARTICIPATION  
OF  
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	<b><u>Direct</u></b> - Property Held for Future Use; Premature Retirement of Sewer Plant; Depreciation Study Expense; Deferred Maintenance <b><u>Rebuttal</u></b> - Property Held for Future Use; Premature Retirement of Sewer Plant; Deferred Maintenance <b><u>Surrebuttal</u></b> - Property Held for Future Use; Premature Retirement of Sewer Plant	Contested
St. Louis County Water Company	WR-95-145	<b><u>Rebuttal</u></b> - Tank Painting Reserve Account; Main Repair Reserve Account <b><u>Surrebuttal</u></b> - Main Repair Reserve Account	Contested