

Exhibit No.:
Issues: *Report on Cost of Service;
Overview of the Staff's Filing;
Policy*
Witness: *Kimberly K. Bolin*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Direct Testimony*
Case No.: *ER-2016-0023*
Date Testimony Prepared: *March 25, 2016*

MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF DIVISION

AUDITING

DIRECT TESTIMONY

OF

KIMBERLY K. BOLIN

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2016-0023

Jefferson City, Missouri
March 2016

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DIRECT TESTIMONY
OF
KIMBERLY K. BOLIN
THE EMPIRE DISTRICT ELECTRIC COMPANY
CASE NO. ER-2016-0023**

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

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

9 **EXECUTIVE SUMMARY**

10 Q. What topics are addressed in this piece of testimony?

11 A. I am sponsoring the Staff's Revenue Requirement Report that is being filed
12 concurrently with this testimony as Staff's policy witness. I will also provide in my direct
13 testimony an overview of Staff's revenue requirement determination for The Empire District
14 Electric Company ("Empire," "EDE" or "Company") in this proceeding. Staff has conducted
15 a review of all cost of service components (capital structure, return on rate base, rate base,
16 depreciation expense and operating expenses) that comprise Empire's revenue requirement.
17 My testimony will provide an overview of Staff's work in each area.

18 **REPORT ON COST OF SERVICE**

19 Q. Please explain the organizational format of the Staff's Revenue Requirement
20 Report (Report).

1 A. The Staff's Report has been organized by topic as follows:

2 I. Executive Summary

3 II. Background of EDE

4 III. Test Year/Update Period/True-Up

5 IV. Riverton Conversion Project

6 V. Asbury Air Quality Control System

7 VI. Economic Considerations

8 VII. Rate of Return

9 VIII. Rate Base

10 IX. Allocations

11 X. Income Statement

12 XI. Fuel Adjustment Clause

13 XII. Miscellaneous

14 This organizational format has been condensed for ease of explanation. The Rate Base
15 and Income Statement sections have numerous subsections which explain each specific
16 adjustment made by the Staff to the EMS run developed by Staff in Case No. ER-2014-0351
17 and dated March 26, 2015. The Staff member responsible for writing each subsection of the
18 Report is identified in the write-up for that section. The affidavit of each Staff person who
19 contributed to the Report is included in an appendix to the Report.

20 **OVERVIEW OF STAFF'S RECOMMENDED REVENUE REQUIREMENT**

21 Q. In its audit of Empire for this proceeding, Case No. ER-2016-0023, has the
22 Staff examined all major cost of service components comprising the revenue requirement for
23 Empire's electric operations in Missouri?

24 A. Yes.

1 Q. What are the cost of service components that comprise the revenue
2 requirement for a regulated utility?

3 A. The revenue requirement for a regulated utility can be defined by the
4 following formula:

5 Revenue Requirement = Cost of Providing Utility Service

6 or

7 $RR = O + (V - D)R$ where,

RR = Revenue Requirement

O = Operating Costs (Fuel, Payroll, Maintenance, etc.), Depreciation
and Taxes

V = Gross Valuation of Property Required for Providing Service

D = Accumulated Depreciation Representing Recovery of Gross
Property Investment

V - D = Rate Base (Gross Property Investment less Accumulated
Depreciation = Net Property Investment)

(V - D)R = Return Allowed on Net Property Investment

8 This is the formula for the utility's total revenue requirement. In the context of
9 Commission rate cases, the term "revenue requirement" is generally used to refer to the
10 increase or decrease in revenue a utility needs in able to provide safe and reliable service as
11 measured using the utility's existing rates and cost of service.

12 Q. What objectives that must be met during the course of an audit of a regulated
13 utility in determining the revenue requirement components you've identified in your last
14 answer?

15 A. The objectives required for determining the revenue requirement for a
16 regulated utility can be summarized as follows:

1 1) Selection of a test year. The test year income statement represents the
2 starting point for determining a utility's existing annual revenues, operating costs and
3 net operating income. Net operating income represents the return on investment based upon
4 existing rates. In most rate cases, a historic unadjusted twelve months period is used as the
5 test year, however, in this case, the parties have instead agreed to use the final Staff EMS run
6 from the previous case filed by Empire (Case No. ER-2014-0351) as the starting point for the
7 analysis of Empire's need for a rate change in this case. This EMS run, filed in EFIS on
8 March 26, 2015, was based upon a test year ordered in that rate case of April 30, 2014,
9 updated through August 31, 2014, and also reflecting Staff's proposed adjustments to that
10 information. All parties are free to propose whatever adjustments they believe appropriate to
11 this starting point for purposes of updating major revenue requirement components or for
12 other purposes in order to set Empire's rate levels resulting from this case. A similar
13 approach was used by the parties to establish a starting point for analysis of a requested rate
14 increase by Empire in a previous rate case, Case No. ER-2011-0004. "Annualization" and
15 "normalization" adjustments are made to the test year results when the test year amounts do
16 not fairly represent the utility's most current annual level of revenues and operating costs.
17 Examples of annualization and normalization adjustments are explained more fully later in
18 this direct testimony.

19 2) Selection of a "test year update period." A proper determination of
20 revenue requirement is dependent upon matching the components, rate base, return on
21 investment, revenues and operating costs at the same point in time. This ratemaking principle
22 is commonly referred to as the "matching" principle. It is a standard practice in ratemaking in
23 Missouri to utilize a period beyond the established test year for a case in which to match the

1 major components of a utility's revenue requirement. Sometimes it is necessary to update test
2 year financial results to reflect information beyond the established test year in order to set
3 rates based upon the most current information that can be subjected to audit within the period
4 allowed to the Commission to deliberate on a utility's request to change its rate levels. The
5 update period that was agreed to for this particular case is the thirteen months ending
6 September 30, 2015. The Staff's direct case filing represents a determination of Empire's
7 revenue requirement based upon known and measurable results for major components of the
8 Company's operations as of September 30, 2015.

9 3) Selection of a "true-up date" or "true-up period." A true-up date
10 generally is established when a significant change in a utility's cost of service occurs after the
11 end of the update period, but prior to the operation-of-law date and one or more of the parties
12 has decided this significant change in cost of service should be considered for cost of service
13 recognition in the current case. True-up audits involve the filing of additional testimony and,
14 if necessary, additional hearings beyond the initial testimony filings and hearings for a case.
15 Due to the construction the Riverton Combined Cycle Conversion Project, it has been
16 determined that a true-up audit is needed in this rate case. In this case, the true-up period will
17 end March 31, 2016.

18 4) Determination of Rate of Return. A cost of capital analysis must be
19 performed to determine a fair rate of return on investment to be allowed on Empire's net
20 investment (rate base) used in the provision of utility service. Staff witness Shana Griffin of
21 the Financial Analysis Unit has performed a cost of capital analysis for this case.

22 5) Determination of Rate Base. Rate base represents the utility's net
23 investment used in providing utility service. For its direct filing, the Staff has determined

1 Empire's rate base as of September 30, 2015, consistent with the end of the test year update
2 period established for this case.

3 6) Determination of Net Income Required. The net income required for
4 Empire is calculated by multiplying the Staff's recommended rate of return by the rate base
5 established as of September 30, 2015. The result represents net income required. Net income
6 required is then compared to net income available from existing rates to determine the
7 incremental change in the Company's rate revenues required to cover its operating costs and
8 provide a fair return on investment used in providing electric service.

9 7) Net Income from Existing Rates. Determining net income from
10 existing rates is the most time consuming process involved in determining the revenue
11 requirement for a regulated utility. The starting point for determining net income from
12 existing rates is the adjusted operating revenues, expenses, depreciation and taxes for the test
13 year which is the EMS run developed by Staff in Case No. ER-2014-0351, for this case. All
14 of the utility's specific revenue and expense categories are examined to determine whether the
15 adjusted test year results require annualization or normalization adjustments in order to fairly
16 represent the utility's most current level of operating revenues and expenses.
17 Numerous changes occur over time that will impact a utility's annual level of operating
18 revenues and expenses.

19 8) The final step in determining whether a utility's rates are insufficient to
20 cover its operating costs and a fair return on investment is the comparison of net operating
21 income required (Rate Base x Recommended Rate of Return) to net income available from
22 existing rates (Operating Revenue less Operating Costs, Depreciation and Income Taxes).

1 The result of this comparison represents the recommended increase and/or decrease in the
2 utility's net income.

3 Q. Please identify the four types of adjustments which were made to the adjusted
4 test year results in order to reflect a utility's current annual level of operating revenues
5 and expenses.

6 A. The three types of adjustments made to reflect a utility's current annual
7 operating revenues and expenses were:

8 1) Normalization adjustments. Utility rates are intended to reflect normal
9 ongoing operations. A normalization adjustment is required when the test year reflects the
10 impact of an abnormal event. One example in the Staff's case is the amount of overtime
11 expense included in Empire's payroll expense calculation. Overtime incurred by Empire's
12 employees is, at least, partly driven by the occurrence of unanticipated and abnormal events,
13 such as winter ice storms and summer electrical storms. For this reason, the overtime expense
14 booked by the Company for any 12-month test year may not reflect a "normal" level of
15 overtime costs. Accordingly, the Staff has proposed to use a 5-year average of Empire's past
16 annual overtime expense amounts on which to base its rate recommendation in this case.

17 2) Annualization adjustments. Annualization adjustments are the most
18 common adjustment made to test year results to reflect the utility's most current annual level
19 of revenue and expenses. Annualization adjustments are required when changes have
20 occurred during the test year and/or update period, which are not fully reflected in the
21 unadjusted test year results. For example, if a 3% pay increase occurred on January 1, 2015,
22 the test year from the EMS run in the last case would not reflect any of the impact of the

1 payroll increase. An annualization adjustment is required to capture the financial impact of
2 the payroll increase.

3 3) "Proforma" adjustments. Proforma adjustments are made to reflect a
4 change in costs that results entirely from increasing or decreasing the utility's annual revenue
5 as a result of a rate increase or rate reduction. Often, pro forma adjustments concern the
6 financial impact of governmental mandates or other events outside of the utility's control.
7 This type of item or event may significantly impact revenue, expense and the rate base
8 relationship and should be recognized to address the forward-looking objective of the test
9 year. The most common example of a proforma adjustment is the grossing up of the net
10 income deficiency for income taxes.

11 Q. What is Staff's recommend revenue requirement for Empire at the time of this
12 revenue requirement direct filing?

13 A. The results of the Staff's audit of Empire's rate case request can be found in
14 the Staff's filed Accounting Schedules, and is summarized on Accounting Schedule 1,
15 Revenue Requirement. This Accounting Schedule shows the Staff's recommended revenue
16 requirement for Empire in this proceeding ranges from approximately \$(81,655) to
17 \$2,769,691, based upon a recommended rate of return range of 7.36% to 7.61%. The Staff's
18 recommended revenue requirement at the midpoint of the rate of return range (7.49%) is
19 \$1,349,885. The cost of the Riverton Combined Cycle Conversion Project is not included in
20 the revenue requirement range of \$(81,655) to \$2,769,691. Staff has included an estimation
21 of the costs of the Riverton Combined Cycle Conversion Project will increase the revenue
22 requirement by \$19,563,847.

1 Q. What rate increase amount did the Company request from the Commission in
2 this case?

3 A. Empire requested that its annual revenues be increased by approximately
4 \$33.4 million.

5 Q. What return on equity range is the Staff recommending for Empire
6 in this case?

7 A. The Staff is recommending a return on equity range of 7.36% to 7.61%, with a
8 midpoint return on equity of 9.75%, as calculated by Staff witness Griffin. The
9 Staff's recommended capital structure for Empire is 48.73% common equity and 51.27%
10 long-term debt, based upon the Company's actual capital structure as of September 30, 2015.
11 When Empire's cost of debt and above-referenced cost of equity is input into this capital
12 structure, the Company's resulting cost of capital to apply to rate base is measured in a range
13 of 7.36% to 7.61%, with 7.49% the midpoint value. The Staff's recommended weighted cost
14 of capital is explained in more detail in Section VII of the Staff's Cost of Service Report.

15 Q. What items are included in the Staff's recommended rate base in this case?

16 A. All rate base items were determined as of the update period ending date of
17 September 30, 2015, either through a balance on Empire's books as of that date or a 13-month
18 average balance ending on September 30, 2015. Items in the Staff's rate base include:

- 19 • Plant in Service
- 20 • Accumulated Depreciation Reserve
- 21 • Materials and Supplies
- 22 • Prepayments
- 23 • Fuel Inventory
- 24 • Customer Deposits

- 1 • Customer Advances for Construction
- 2 • FAS 87 Pension Tracking Regulatory Asset
- 3 • FAS 106 OPEBs Tracking Regulatory Asset
- 4 • Deferred Income Taxes - Accumulated
- 5 • Cash Working Capital
- 6 • SWPA Capacity Reimbursement Payment

7 Q. What are the significant income statement adjustments the Staff made in
8 determining Empire's revenue requirement for this case?

9 A. A summary of the Staff's significant income statement adjustments follows:

10 **Operating Revenues**

- 11 • Retail Revenues adjusted for customer growth and weather.
- 12 • Revenues due to Empire's participation in the Southwest Power Pool
- 13 Integrated Marketplace.

14 **Depreciation and Amortization Expense**

15 Depreciation Expense annualized based upon existing rates and the plant in service
16 balances reflected in the Staff's rate base.

17 **Payroll and Employee Benefit Costs**

- 18 • Payroll expense annualized based upon employee levels and wages as of
- 19 September 30, 2015.
- 20 • Payroll taxes and payroll benefits annualized as of September 30, 2015.

21 **Other Non-Labor Expenses**

- 22 • Fuel and Purchased Power Expenses annualized and normalized as of
- 23 September 30, 2015.
- 24 • Southwest Power Pool transmission expense normalized as of September 30,
- 25 2015.

1 Q. Have you been assigned as the policy witness in this case?

2 A. Yes. If the Commission has questions of a general or policy nature regarding
3 the work performed by, or the positions taken by Staff in this proceeding, I will be available at
4 hearing to answer questions of this nature. Staff will make available for cross examination all
5 witnesses authorizing a Report section. The qualifications for all Staff members not filing
6 direct testimony who provided input to the sections to the Staff's Revenue Requirement
7 Report are attached as an appendix to the Report. Further, the name of each Staff member is
8 identified at the conclusion of each section authored. These individuals may be providing
9 rebuttal and/or surrebuttal testimony and schedule in subsequent phases of this case.

10 Q. What are the differences which contribute to the difference in magnitude of
11 Empire's rate increase request and Staff's rate increase recommendation in this proceeding?

12 A. Some of the major differences are discussed in Section I, Executive Summary,
13 in the Report.

14 Q. What is the major driver to the Staff's recommendation that Empire's rates be
15 increased at this time?

16 A. In the Staff's opinion, the major driver to the Staff's determination that
17 Empire's rates should be increased at this time is the addition of the Riverton Combined
18 Cycle Conversion Project.

19 Q. Is it possible that significant differences exist between Staff's revenue
20 requirement position and those of other parties besides Empire in this proceeding?

21 A. Yes. However, the other parties are filing their direct testimony, if any,
22 concurrently with Staff's filing or on April 1, 2016. Until Staff has a chance to examine the

Direct Testimony of
Kimberly K. Bolin

1 direct testimony of other participants, it is impossible to determine what differences exist and
2 how material they may be.

3 Q. When will the Staff be filing its customer class cost of service/rate design
4 testimony and report in this proceeding?

5 A. The Staff's direct customer class cost of service/rate design recommendations
6 will be filed on April 8, 2016.

7 Q. Does this conclude your direct testimony in this proceeding?

8 A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of The Empire District Electric)
Company's Request for Authority to Implement) Case No. ER-2016-0023
a General Rate Increase for Electric Service)

AFFIDAVIT OF KIMBERLY K. BOLIN

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

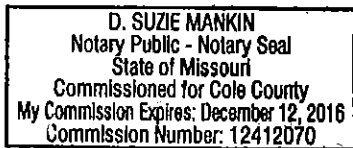
COMES NOW KIMBERLY K. BOLIN and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing DIRECT TESTIMONY; and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

Kimberly K. Bolin
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 24th day of March, 2016.



D. Suzie Mankin
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>
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	<p><u>Surrebuttal Testimony</u> – 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	<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

**CASE PARTICIPATION
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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

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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Osage Water Company	SR-2000-556/ WR-2000-557	<u>Direct</u> - Customer Service	Contested
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

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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri Gas Energy	GR-98-140	<u>Direct</u> - Payroll; Advertising; Dues & Donations; Regulatory Commission Expense; Rate Case Expense	Contested
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
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	<p><u>Direct</u>- Property Held for Future Use; Premature Retirement of Sewer Plant; Depreciation Study Expense; Deferred Maintenance</p> <p><u>Rebuttal</u>- Property Held for Future Use; Premature Retirement of Sewer Plant; Deferred Maintenance</p> <p><u>Surrebutta</u>- Property Held for Future Use; Premature Retirement of Sewer Plant</p>	Contested
St. Louis County Water Company	WR-95-145	<p><u>Rebuttal</u>- Tank Painting Reserve Account; Main Repair Reserve Account</p> <p><u>Surrebuttal</u>- Main Repair Reserve Account</p>	Contested