

Exhibit No.:

*Issues: Rate Base and Roy-L.
Utilities' Camera Inspection*

Witness: Kimberly K. Bolin

Sponsoring Party: MoPSC Staff

Type of Exhibit: Direct Testimony

Case Nos.: WM-2018-0116 and

SM-2018-0117

Date Testimony Prepared: November 19, 2018

MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF DIVISION

AUDITING

DIRECT TESTIMONY

OF

KIMBERLY K. BOLIN

CONFLUENCE RIVERS UTILITY OPERATING COMPANY, INC.

CASE NOS. WM-2018-0116 and SM-2018-0117

Jefferson City, Missouri

November 2018

**** Denotes Confidential Information ****

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DIRECT TESTIMONY
OF
KIMBERLY K. BOLIN
CONFLUENCE RIVERS UTILITY OPERATING COMPANY, INC.
CASE NOS. WM-2018-0116 and SM-2018-0117

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1 **DIRECT TESTIMONY**
2 **OF**
3 **KIMBERLY K. BOLIN**
4 **CONFLUENCE RIVERS UTILITY OPERATING COMPANY, INC.**
5 **CASE NOS. WM-2018-0116 and SM-2018-0117**

6 Q. Please state your name and business address.

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

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

9 A. I am a Utility Regulatory Auditor for the Missouri Public Service Commission
10 (“Commission”).

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

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

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

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

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

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

1 Q. What knowledge, skill, 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 Q. Did you participate in the Commission Staff's ("Staff") review of the
10 applications filed by Confluence Rivers Utility Operating Company, Inc. ("Confluence") in
11 Case Nos. WM-2018-0116 and SM-2018-0117?

12 A. Yes, I did, 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 Staff's calculation of rate base as of
16 December 31, 2017, for all of the utilities whose assets Confluence is purchasing. I will
17 also discuss possible future ratemaking treatment of monies collected from the ratepayers of
18 Roy-L Utilities, Inc. ("Roy-L") for the purpose of performing a camera inspection on the
19 sewer lines.

20 **RATE BASE**

21 Q. What did Staff review to determine the rate base for each of the utilities whose
22 assets Confluence is purchasing?

Direct Testimony of
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1 A. Staff reviewed information provided by Confluence in response to Staff's
2 data requests, its Application with included sale agreement documents, Confluence's work
3 papers, as well as the Annual Reports and previous rate cases of the selling utilities that are
4 currently regulated.

5 Q. What was the total purchase price for all of the assets Confluence is proposing
6 to purchase?

7 A. The total purchase price, as per sale agreements included with Confluence's
8 filings, is ** _____.

9 _____
10 _____

11 _____ **

12 Q. As part of Staff's investigation in this CCN case, did Staff determine a rate
13 base balance for Confluence?

14 A. Yes. Staff is proposing that the net book value of utility assets as of
15 December 31, 2017,¹ be used to determine the rate base in this case for all of the utilities
16 except for Mill Creek, and the non-regulated Majestic Lakes, Auburn Lake Estates and
17 Eugene properties, which I will discuss later in this testimony. Staff is also proposing
18 capacity adjustments for Calvey Brook and Auburn Lake Estates. Please see Staff witness
19 James A. Merciel's direct testimony for additional information on the capacity adjustments.
20 Staff conducted a review of plant in service, depreciation reserve, Contributions in Aid of
21 Construction ("CIAC"), CIAC amortization and other rate base items during its investigation
22 in order to determine Confluence's rate base for this case.

¹ Rate base as determined by Staff for this case is for information only, and reflects only Staff's determinations based on its review of this case.

1 Q. How did Staff determine rate base for each of the regulated utilities?

2 A. Where possible, Staff's starting point for determining rate base in this case was
3 an analysis of the actual rate base used in each of the utilities' most recent rate case, and then
4 using each of the utilities' Annual Reports submitted to the Commission for updating plant in
5 service, depreciation reserve and CIAC and CIAC amortization as of December 31, 2017.

6 Q. What if a utility has not filed a rate case in recent years?

7 A. For any utility that has not had a rate case since April 2002 (rate cases before
8 this date are not available in EFIS), Staff used the Annual Reports submitted to the
9 Commission by the companies to develop rate base. Port Perry and Willows were the only
10 two systems for which Staff depended strictly on the Annual Reports to develop rate base.

11 Q. How did Staff determine the rate base for non-regulated utilities?

12 A. For non-regulated utilities, Staff performed an onsite visit and also obtained
13 information from Confluence to develop an estimated rate base. Staff witness James A.
14 Merciel provides more detail on how rate base was determined for the non-regulated utilities.

15 Q. Is Staff recommending the establishment of a regulatory asset associated with
16 the purchase of Mill Creek?

17 A. Yes, Mill Creek, which is under the control of a receiver, currently
18 has ** _____ ** in unpaid receiver expenses and a ** _____ ** capital expense for plant
19 improvements that were made and paid for by the receiver. Additionally, Mill Creek
20 has assets located on land not owned by Mill Creek and the land owner is requesting
21 ** _____ ** for necessary right-of-way access. Accordingly, under the specific facts and
22 circumstances present in this case, Staff is recommending that Confluence establish a
23 regulatory asset on its balance sheet in the approximate amount of ** _____ ** to be

1 amortized to expense over a five-year period. This amortization would begin the month after
2 the closing of the sale. This regulatory asset represents the portion of the purchase price
3 which will be used to satisfy a portion of the outstanding receivership fees owed to Mill
4 Creek's current receiver. Staff is also recommending that the ** _____ ** be booked under
5 Account 310, Land and Land Rights, and the ** _____ ** for plant improvements be
6 booked under the applicable plant account for which the improvements were made.

7 Q. Has Staff received all of the documentation to support the inclusion in rate
8 base of the right-of-way and the amounts owed to the Mill Creek receiver?

9 A. No. Staff's determination of rate base associated with this system is based
10 upon Confluence providing the right-of-way easement contract, an itemized listing of unpaid
11 receiver expense and the plant improvements. Confluence states that it will not have these
12 documents until it closes on this property; therefore, Staff's determination of including these
13 items in rate base was based upon the Company's estimates and is conditioned upon the
14 receipt of these documents within sixty days of closing on the Mill Creek assets.

15 Q. Is Staff proposing capacity adjustments for four of the systems that are being
16 purchased by Confluence?

17 A. Yes. Staff is proposing capacity adjustments be applied to the rate base
18 amounts for Calvey Brook water and sewer systems and Auburn Lake Estates water and
19 sewer systems. Calvey Brook's developed service area is less than one-third built-out, and
20 Auburn Lake Estates at the present has one water customer and no sewer customers. Auburn
21 Lake Estates has only a few potential additional customers at present, while the water and
22 sewer systems were designed for more than 180 platted lots.

1 Q. What is Staff's total proposed rate base amount for this case?

2 A. Staff's total proposed rate base for Confluence Rivers is \$452,011. Attached
3 as Confidential Schedule KKB-d2 is a breakout of the rate base for each utility that
4 Confluence is purchasing.

5 **ROY-L UTILITIES CAMERA INSPECTION**

6 Q. In the last sewer rate case for Roy-L, did Roy-L agree to perform a camera
7 inspection?

8 A. Yes. In the most recent Roy-L sewer rate case (No. SR-2016-0110), Roy-L
9 and Staff agreed to the following in the Disposition Agreement:

10 (10) The Company agrees to perform a camera inspection of
11 at least one third of its sewer collection system per year starting with
12 the first year of new rates, and continuing until the entire sewer
13 system has been inspected. An annual amount for this camera
14 inspection has been included in the new rates agreed to in this
15 Disposition Agreement. The Company has committed to perform
16 this camera inspection by agreeing to a contract with a third party
17 vendor such agreement has been supplied to Staff. If, for whatever
18 reason, such camera inspection is not conducted or is only partially
19 completed, the Company agrees to defer the under-utilized amounts
20 collected in rates until its next rate case, at which time the deferred
21 funds will be calculated and used as an offset (reduction) over an
22 agreed upon period of time.

23 If the Company completes the camera inspection, and does not have
24 a rate case within four years of the effective date of new rates
25 determined by this Disposition Agreement, any additional monies
26 collected for the camera inspection will be used for further
27 maintenance of the Company's sewer system.

28 Q. What was the amount built into rates for the camera inspection?

29 A. \$2,400 annually.

Direct Testimony of
Kimberly K. Bolin

1 Q. As of August 1, 2018, when the first third of the system camera inspection was
2 completed, what was the amount collected from the ratepayers for the camera inspection?

3 A. As of August 1, 2018, \$5,000 has been collected from ratepayers to pay for the
4 camera inspection.

5 Q. Has the camera inspection been performed and what was the cost?

6 A. Yes. A camera inspection and report has been completed for approximately
7 one third of the system. The cost for the camera inspection and report was \$6,725.

8 Q. Did the third party referenced in the Disposition Agreement in Case No.
9 SM-2016-0110 perform this service?

10 A. No. Roy-L's contractor did not perform the service. Even though Roy-L
11 collected money for the camera inspection from ratepayers through approved rates, it appears
12 that Confluence, or a corporate affiliate, has actually paid for the camera inspection.

13 Q. Is Staff proposing to include \$5,000 as an offset to rate base in this
14 proceeding?

15 A. No. However, in a future Confluence rate case involving the Roy-L system,
16 Staff may propose to include the amounts collected from Roy-L ratepayers as Contributions in
17 Aid of Construction, or other reasonable ratemaking treatment for monies funded by Roy-L
18 ratepayers for the purpose of camera inspections, depending upon the circumstances in the
19 next rate case.

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

21 A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the Application of Confluence)
Rivers Utility Operating Company, Inc. to) Case No. WM-2018-0116
Acquire Certain Water and Sewer Assets, For a)
Certificate of Convenience and Necessity, and, in)
Connection Therewith, To Issue Indebtedness) and
and Encumber Assets)

In the Matter of the Application of Confluence)
Rivers Utility Operating Company, Inc. to) Case No. SM-2018-0117
Acquire Certain Water and Sewer Assets, For a)
Certificate of Convenience and Necessity, and, in)
Connection Therewith, To Issue Indebtedness)
and Encumber Assets)

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.

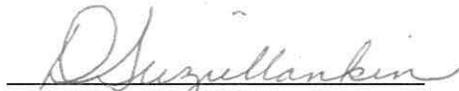
Further the Affiant sayeth not.


KIMBERLY K. BOLIN

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 16th day of November 2018.

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: December 12, 2020
Commission Number: 12412070


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>
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
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

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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-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
Empire District Electric Company	ER-2012-0345	<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	Settled

**CASE PARTICIPATION
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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-2011-0337	<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	Settled
Missouri-American Water Company	WR-2010-0131	<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	Settled
Empire District Gas Company	GR-2009-0434	<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	Settled
Laclede Gas Company	GT-2009-0056	<u>Surrebuttal Testimony</u> – Tariff	Contested
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

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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
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
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

**CASE PARTICIPATION
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<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

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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-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>Surrebuttal</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

SCHEDULE KKB-d2

HAS BEEN DEEMED

CONFIDENTIAL

IN ITS ENTIRETY