

Exhibit No.:

*Issues: Inclusion of Plastic Main and
Service Line Replacements*

Witness: Kimberly K. Bolin

Sponsoring Party: MoPSC Staff

Type of Exhibit: Rebuttal Testimony

*Case No.: GO-2016-0332 and
GO-2016-0333*

Date Testimony Prepared: December 23, 2016

MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF DIVISION

AUDITING

REBUTTAL TESTIMONY

OF

KIMBERLY K. BOLIN

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

And

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

*Jefferson City, Missouri
December 2016*

1 **REBUTTAL TESTIMONY**

2 **OF**

3 **KIMBERLY K. BOLIN**

4 **MISSOURI GAS ENERGY**

5 **CASE NO. GO-2016-0332**

6 **And**

7 **LACLEDE GAS COMPANY**

8 **CASE NO. GO-2016-0333**

9

10

11 Q. Please state your name and business address.

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

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

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

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

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

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

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

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

2 A. Yes, numerous times. Please refer to Schedule KKB-r1, attached to this
3 Rebuttal Testimony, for a list of the major audits in which I have assisted and filed testimony
4 with OPC and with the Commission.

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
8 technical ratemaking matters both when employed by OPC and since I began my employment
9 at the Commission. I have been employed by this Commission or by OPC as a Regulatory
10 Auditor for over 20 years and have submitted testimony on ratemaking matters numerous
11 times before the Commission. I have also been responsible for the supervision of other
12 Commission employees in rate cases and other regulatory proceedings.

13 Q. Have you participated in the Commission Staff's ("Staff") review of the
14 applications filed by Laclede Gas Company ("Laclede") in Case No. GO-2016-0333 and
15 Missouri Gas Energy ("MGE") (together, "Companies") in Case No. GO-2016-0332?

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

17 **EXECUTIVE SUMMARY**

18 Q. Please summarize your testimony in this proceeding.

19 A. In this testimony, I will discuss the objection raised by OPC witness Charles R.
20 Hyneman in his direct testimony in this proceeding to Laclede's and MGE's request to
21 include certain costs associated with replacement of plastic main and service lines in their
22 proposed Infrastructure System Replacement Surcharge ("ISRS") mechanism rate
23 adjustments. The Staff's position is that the costs associated with replacement of the plastic

1 main and service lines incurred by Laclede and MGE within this ISRS period are
2 appropriately included for recovery in ISRS rates.

3 **REPLACEMENT OF PLASTIC MAINS AND SERVICE LINES**

4 Q. Please describe the circumstances under which the plastic main that is being
5 currently replaced by Laclede and MGE was originally installed.

6 A. Based upon prior discussions with Laclede and MGE, as well as responses by
7 the Companies to data requests in this proceeding, Staff's understanding is that almost all, if
8 not all, of the sections of plastic main that are currently being replaced were installed in the
9 past to immediately repair a leak on a section of line that consisted mostly of bare steel or cast
10 iron. At a later point when Laclede/MGE deemed that this section of that gas main needed to
11 be replaced in its entirety, Laclede/MGE typically abandoned the gas main in place and
12 constructed a new main and, where appropriate, also replaced connected service lines to
13 customer's residences.

14 Q. On page 8 of OPC witness Hyneman's direct testimony, he cites a response
15 provided by Laclede to OPC Data Request Number 7. Does Mr. Hyneman cite the whole
16 response in his testimony?

17 A. No. The whole response to Data Request No. 7 is as follows:

18 The plastic portion of the main was no longer usable because the cast
19 iron and bare steel main that it was connected to was being replaced.
20 **The plastic portions were usually put into service when main**
21 **replacements were being done on a piecemeal basis as leaks were**
22 **discovered.** Please note that the pipeline replacements under the
23 current programs are not generally done through insertion or
24 excavation. Rather, the replacement pipe is placed in its entirety
25 separate from the original main. The original pipe is usually
26 maintained in service so customers do not lose their service while the
27 project is completed and then it is abandoned in place. The entire line
28 was both part of a main replacement project and was worn out or in

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1 deteriorated condition. While certain parts of any line may not be in
2 such condition, it is not economically or practically feasible to separate
3 those parts from the entire length of the line. The strategic approach to
4 replacements have [sic] led to efficiency savings by reducing the feet of
5 line installed. (In fact, in this case, the removal of cast iron by itself
6 exceeded the amount of plastic main installed.) [**Emphasis added**]

7 Q. Why is OPC taking the position that costs associated with replacing plastic
8 mains or service lines should not be allowed recovery in ISRS?

9 A. OPC is claiming that only costs of replacing pipe that is “worn out” or in a
10 “deteriorated condition” should be allowed for recovery in ISRS, and that relatively new
11 plastic pipe installed as a “patch” on older lines cannot be considered as either worn out or
12 deteriorated.

13 Q. In Mr. Hyneman’s testimony on page 7, he provides a table that lists the total
14 feet of replaced plastic mains and service lines taken from certain replacement work orders
15 that he claims is not worn out or deteriorated. In this discussion, is Mr. Hyneman making a
16 general assumption that plant should not be assumed to be worn out or deteriorated if the
17 main or service line in question has not reached the end of its depreciable service life?

18 A. Yes, it appears that this is the criterion Mr. Hyneman is using to determine
19 if a plastic main or service line should be considered to be worn out or deteriorated.
20 Mr. Hyneman offers no other criteria for this judgment.

21 Q. Can plant wear out before the end of its estimated depreciable life?

22 A. Yes. Depreciable lives are estimates based upon a Company’s history of plant
23 longevity. Any piece of plant can be usable for a period longer or shorter than the estimated
24 depreciable life assigned to the plant in a rate case.

25 Q. Has Laclede replaced plastic service lines that were older than the depreciable
26 life assigned to plastic service lines?

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1 A. Yes, my review of these work orders indicated that Laclede has removed
2 plastic service lines that were older than the depreciable life assigned to plastic service lines.
3 The Laclede work orders listed in OPC's direct testimony also indicated that cast iron mains
4 dating back to 1905 were replaced.

5 Q. Is OPC recommending that Laclede or MGE change how it undertakes plant
6 replacement projects?

7 A. No, per page 9, lines 8 – 13 of Mr. Hyneman's direct testimony. OPC is only
8 taking the position that Laclede or MGE not include any costs associated with replacing
9 plastic pipe in ISRS requests.

10 Q. If OPC's position on this issue is adopted of not allowing any recovery of costs
11 to replace plastic pipe embedded within older materials, would this provide Laclede or MGE
12 an incentive to replace pipe that may need to be replaced but contains sections of plastic pipe?

13 A. No. In fact, OPC's proposal would appear to encourage a company to avoid
14 replacing any section of pipe that contains plastic pipe.

15 Q. Is OPC's interpretation of the ISRS statute and rule language consistent with
16 appropriate practices in regard to main and service line replacement?

17 A. No, in Staff's view. The logical result of OPC's interpretation of the ISRS
18 statute and rule language is that a section of pipe should only be replaced if every foot of the
19 entire pipe is found to be worn out or deteriorated. As Laclede had stated in response to OPC
20 Data Request No. 7 that was quoted earlier in this testimony, the reason plastic pipe was
21 replaced was because the majority of the section of pipe was worn out or deteriorated. The
22 plastic pipe that was being replaced as a result of these decisions was only present due to
23 earlier actions to fix leaks in sections of pipe on a piecemeal basis as they were discovered.

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1 Hazardous leaks need to be repaired immediately for safety purposes. In other words these
2 sections of plastic pipe were installed to take care of an immediate problem until Laclede
3 could schedule and budget for a larger main replacement. Main replacement is a costly and
4 lengthy process which takes a considerable amount of planning and budgeting.

5 Q. Does Staff support Laclede's current approach of replacing main and service
6 lines?

7 A. Yes. Staff supports Laclede's approach of making decisions regarding
8 replacement of mains and service lines based upon the condition of the pipe as a whole,
9 including pipe that may include plastic sections. In this manner, pipe constructed largely of
10 cast iron and bare steel that present safety concerns can be replaced in a timely manner, with
11 the full cost of such replacements appropriately recovered in ISRS charges.

12 Q. On page 11 of OPC witness Hyneman's Direct Testimony, he claims, "There
13 are very simple methods that could be used to separate the eligible ISRS costs from the
14 ineligible ISRS costs." Does Mr. Hyneman provide a list or an example of the simple
15 methods for valuing the ISRS adjustments he refers to?

16 A. No. In fact, Mr. Hyneman seems to want Laclede and MGE to have to provide
17 definitive proof that the plastic pipe retired was worn or in deteriorated condition before OPC
18 would recommend any recovery of that amount through ISRS. However, this would not be a
19 simple request since most of the pipe retired by Laclede and MGE is abandoned in place; i.e,
20 not physically removed. To physically remove and inspect the plastic portion of the main or
21 service line in order to verify their condition would be more costly and time consuming than
22 the approach that Laclede and MGE are currently using for most line replacements.

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1 Q. Does Mr. Hyneman's chart on page 7 of his direct testimony that presents
2 information from a sample of Laclede work orders break down how much main versus service
3 lines by material type were replaced by Laclede?

4 A. No, but the following chart shows how many feet of steel and cast iron main,
5 plastic main, steel service line, copper service line and plastic service line were replaced
6 within the same sample work orders:

7

Work Order Number	Feet of Mains Replaced			Feet of Service Lines Replaced			
	Steel and Cast Iron	Plastic	Total	Steel	Copper	Plastic	Total
9000836	4,259	1,409	5,668	3,214	477	3,909	7,600
900546	7,252	526	7,778	309	2,055	4,022	6,386
900547	6,946	2,075	9,021	738	1,866	6,654	9,258
900983	4,269	0	4,269	1,207	1,100	3,568	5,875
900882	3,301	1,642	4,943	586	565	6,661	7,812
900609	2,617	1,357	3,974	356	2,481	1,842	4,679
900747	9,819	123	9,942	687	617	2,585	3,889
901163	2,077	443	2,520	151	253	1,106	1,510
901090	4,128	1,162	5,290	1,608	786	3,876	6,270
Total	44,668	8,737	53,405	8,856	10,200	34,223	53,279

8 Q. What percentage of mains replaced by Laclede were plastic mains?

9
10 A. Within the work orders cited by OPC, approximately 16 % of the mains
11 replaced were plastic, with 84% consisting of either steel, cast iron or copper. However,

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1 Laclede replaced a larger percentage of plastic service lines. 64 % of the service lines
2 replaced by Laclede were plastic service lines.

3 Q. Has Laclede provided justification for replacement of the plastic service lines?

4 A. Yes. Laclede responded in the following manner to OPC Data Request No. 6:

5 Generally Laclede will only replace the service line when there is an
6 operational/safety reason for doing so, such as a line failure or the need
7 to relocate the line to accommodate moving the meter from the inside
8 to the outside of the customer's premises due to the safety concerns of
9 running intermediate pressure gas into an enclosed basement.

10 Q. On page 8 of Mr. Hyneman's direct testimony, does he also list several MGE
11 work orders?

12 A. Yes, he lists 14 MGE work orders that he reviewed in which some amount of
13 plastic main was replaced. However, his analysis does not include the amount of steel/cast
14 iron main or service lines were replaced. The following analysis shows the breakdown
15 between steel/cast iron and plastic main replacement within the MGE work orders cited by
16 Mr. Hyneman:

17

Work Order Number	Feet of Main Replaced			Feet Replaced Service Lines
	Steel and Cast Iron	Plastic	Total	
009224	2,123	1,923	4,046	
005456	13,111	962	14,073	
009225	8,535	908	9,443	
009230	5,805	1,176	6,981	
800072	11,143	845	11,988	
800045	4,273	36	4,633	
800254	7,990	391	8,381	
800178	4,232	650	4,882	
800086	465	321	786	1 foot steel
800085	4,538	472	5,010	
800084	5,900	1,680	7,580	
800083	11,697	2,301	13,998	90 feet plastic
800543	4,017	398	4,415	
800145	5,176	494	5,670	
Total	89,005	12,881	101,886	

18

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1 Q. What percentage of main replaced by MGE was plastic main?

2 A. Approximately 13% of the main placed by MGE was plastic main, with the
3 remainder being cast iron or bare steel. One obvious operational difference between MGE
4 and Laclede is that fewer plastic service lines were shown as being replaced by MGE.

5 Q. Why did MGE replace fewer service lines than Laclede?

6 A. My understanding is that MGE already replaced most of its service lines in the
7 1990s as part of its service line replacement program.

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

9 A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

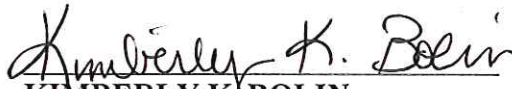
In the Matter of the Application of Laclede)	
Gas Company to Change its Infrastructure)	Case No GO-2016-0332
System Replacement Surcharge in its)	
Missouri Gas Energy Service Territory)	and
)	
In the Matter of the Application of Laclede)	Case No. GO-2016-0333
Gas Company to Change its Infrastructure)	
System Replacement Surcharge in its)	
Laclede Gas Service Territory)	

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 Rebuttal Testimony and that the same is true and correct according to her best knowledge and belief.

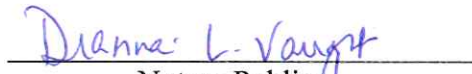
Further the Affiant sayeth not.


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 23rd day of December, 2016.

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: June 28, 2019
Commission Number: 15207377


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>
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
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

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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Lake Region Water & Sewer	WR-2013-0461	<p><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</p>	Contested
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

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OF
KIMBERLY K. BOLIN**

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

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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Kansas City Power and Light Company	ER-2006-0314	<p><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</p> <p><u>Surrebuttal</u>- Uncollectible (Bad Debt) Expense, Payroll, A&G Salaries Capitalization Ratio, Other Employee Benefits</p>	Contested
Missouri Gas Energy	GR-2006-0204	<p><u>Direct</u>- Payroll, Incentive Compensation, Payroll Taxes, Employee Benefits, Lobbying, Customer & Governmental Relations Department, Collections Contract</p>	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

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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
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>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