

*Exhibit No.:*  
*Issues:* *Report on Cost of Service;*  
*Overview of the Staff's Filing*  
*Witness:* *Kimberly K. Bolin*  
*Sponsoring Party:* *MoPSC Staff*  
*Type of Exhibit:* *Direct Testimony*  
*Case No.:* *GR-2009-0434*  
*Date Testimony Prepared:* *October 20, 2009*

**MISSOURI PUBLIC SERVICE COMMISSION**  
**UTILITY SERVICES DIVISION**

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

**EMPIRE DISTRICT GAS COMPANY**

**CASE NO. GR-2009-0434**

*Jefferson City, Missouri*  
*October 2009*

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**OF**  
**KIMBERLY K. BOLIN**  
**EMPIRE DISTRICT GAS COMPANY**  
**CASE NO. GR-2009-0434**

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

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

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

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

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1           A.     Yes. Please refer to Schedule 1, attached to this Direct Testimony, for a list of  
2 the major audits on which I have assisted and filed testimony with the OPC and with the  
3 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  
9 Regulatory Auditor for over 15 years, and have submitted testimony on ratemaking matters  
10 numerous times before the Commission. I have also been responsible for the supervision of  
11 other Commission employees in rate cases and other regulatory proceedings.

12          Q.     Have you participated in the Commission Staff's (Staff) audit of  
13 Empire District Gas Company (EDG or Company) concerning its request for a rate increase in  
14 this proceeding?

15          A.     Yes, I have, with the assistance of other members of the Staff. I was  
16 designated as the Staff Case Coordinator for the Utility Services Division in this proceeding.

17       **EXECUTIVE SUMMARY**

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

19          A.     I am sponsoring the Staff's Cost of Service Report (Report) in this proceeding  
20 that is being filed concurrently with this testimony. As was done in several other recent  
21 filings by the Staff, a "report" format is being used to convey the Staff's direct case findings,  
22 conclusions, and recommendations to the Commission. The report approach to case filing is  
23 an effort to make the Staff's filings more coherent and manageable. The Staff believes that

1 under this approach fewer witnesses will be required to file direct testimony and the  
2 Staff's case will be presented more clearly, without sacrificing either the quality of the  
3 evidence presented or of the Staff's recommendations.

4 I will also provide in my direct testimony an overview of the Staff's revenue  
5 requirement determination. The Staff has conducted a review of all cost of service  
6 components (capital structure, return on rate base, rate base, depreciation expense, and  
7 operating expenses) that comprise EDG's Missouri jurisdictional revenue requirement.  
8 My testimony will provide an overview of the Staff's work in each area.

9 **REPORT ON COST OF SERVICE**

10 Q. How is the Staff's Cost of Service Report (Report) organized?

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

- 12 I. Executive Summary
- 13 II. Background of Rate Case
- 14 III. True-up Recommendation
- 15 IV. Major Issues
- 16 V. Rate of Return
- 17 VI. Rate Base
- 18 VII. Corporate Allocations
- 19 VIII. Income Statement

20 The Rate Base and Income Statement sections have numerous subsections which  
21 explain each specific adjustment made by the Staff to the December 2008 test year data. The  
22 Staff member responsible for writing each subsection of the Report is identified in that  
23 section. The affidavit of each Staff person who contributed to the Report is included in an  
24 appendix to the Report.

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

Q. In its audit of EDG for this proceeding, Case No. GR-2009-0434, has the Staff examined all of cost of service components comprising the revenue requirement for EDG's operations in Missouri?

A. Yes.

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

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

$$\text{Revenue Requirement} = \text{Cost of Providing Utility Service}$$

or

$$RR = O + (V - D)R; \text{ where,}$$

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

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

1           Q.     Are there objectives that must be met during the course of an audit of a  
2 regulated utility in determining the revenue requirement components identified in your  
3 last answer?

4           A.     Yes. The objectives required for determining the revenue requirement for a  
5 regulated utility can be summarized as follows:

6                   1)     Selection of a test year. The test year income statement represents the  
7 starting point for determining a utility's existing annual revenues, operating costs and  
8 net operating income. Net operating income represents the return on investment based upon  
9 existing rates. The test year selected for this case, Case No. GR-2009-0434, is the  
10 twelve months ending December 31, 2008. "Annualization" and "normalization" adjustments  
11 are made to the test year results when the unadjusted results do not fairly represent the  
12 utility's most current annual level of revenues and operating costs. Examples of these  
13 adjustments are provided on pages 7 and 8 of this testimony.

14                   2)     Selection of a "test year update period." A proper determination of  
15 revenue requirement is dependent upon matching the components, rate base, return on  
16 investment, revenues, and operating costs at the same point in time. This ratemaking principle  
17 is commonly referred to as the "matching" principle. It is a standard practice in a  
18 ratemaking case in Missouri to utilize a period beyond the established test year to update test  
19 year financial results to include the most current information that can be used to set rates  
20 going forward. The update period for this particular case is the six months ending  
21 June 30, 2009. The Staff's direct case filing represents a determination of EDG's revenue  
22 requirement based upon known and measurable results for major components of the  
23 Company's operations as of June 30, 2009.

1                   3)     Selection of a “true-up date” or “true-up period.” A true-up date is  
2 used when a significant change in a utility’s cost of service occurs after the update period.  
3 The type of cost included is one the parties and/or Commission have decided should be  
4 considered in calculating cost of service in the current case. In this proceeding, the  
5 Staff recommends that a true-up is not necessary. The Staff’s proposed true-up audit is  
6 further discussed in the Report.

7                   4)     Determination of Rate of Return. A cost of capital analysis is  
8 performed to determine a fair rate of return on investment for EDG’s net investment  
9 (rate base) used to provide of utility service. Staff witness Shana Atkinson, of the  
10 Financial Analysis Department, has performed a cost of capital analysis for this case.

11                  5)     Determination of Rate Base. Rate base is the utility’s net investment  
12 used to provide utility service. For its Direct filing, the Staff has determined EDG’s rate base  
13 as of June 30, 2009, consistent with the end of the test year update period.

14                  6)     Determination of Net Income Required. Staff calculates net income for  
15 EDG by multiplying the Staff’s recommended rate of return by the rate base established as of  
16 June 30, 2009. The result represents net income required. Net income required is then  
17 compared to the amount of net income available from existing rates to determine the change  
18 in the Company’s rates necessary to cover its operating costs and provide a fair return on  
19 investment used in providing gas service.

20                  7)     Net Income from Existing Rates. The starting point for determining net  
21 income from existing rates is the unadjusted operating revenues, expenses, depreciation, and  
22 taxes for the test year, which for this case is the twelve month period ending  
23 December 31, 2008. All of the utility’s revenue and expense categories are examined to



1 determine whether the unadjusted test year results require annualization or normalization  
2 adjustments in order to fairly represent the utility's current level of operating revenues and  
3 expenses. Numerous changes occur during the course of any year that will impact a utility's  
4 annual level of operating revenues and expenses, and which in turn require adjustments to test  
5 year data in order to properly set prospective rates for the utility.

6 8) The final step in determining whether a utility's rates are insufficient to  
7 cover its operating costs and a fair return on investment is the comparison of net operating  
8 income required (Rate Base x Recommended Rate of Return) to net income available from  
9 existing rates (Operating Revenue less Operating Costs, Depreciation, and Income Taxes).  
10 The result of this comparison represents the recommended increase or decrease in the utilities  
11 net income. This change in net income is then grossed up for income tax to determine the  
12 recommended increase or decrease in the utilities operating revenues through  
13 a rate change.

14 Q. What types of adjustments are made to unadjusted test year results in order to  
15 reflect a utility's current annual level of operating revenues and expenses?

16 A. The four types of adjustments made to reflect a utility's current annual  
17 operating revenues and expenses are:

18 1) Normalization adjustments. Utility rates are intended to reflect normal  
19 ongoing operations. A normalization adjustment is required when the test year reflects the  
20 affect of an abnormal event. One example is the Staff's weather normalization adjustment  
21 made in all gas rate cases. Actual weather conditions in the test year are compared to 30-year  
22 normal temperature values. The weather normalization adjustment restates the test year sales

1 volumes and revenue levels to reflect what those levels would have been under normal  
2 weather conditions.

3           2) Annualization adjustments. Annualization adjustments are the most  
4 common adjustment made to test year results to reflect the utility's most current annual level  
5 of revenue and expenses. Annualization adjustments are required when changes have  
6 occurred during the test year and/or update period, which are not fully reflected in the  
7 unadjusted test year or update period results. For example, if a 3% pay increase for EDG  
8 employees occurred on August 1, 2008, the December 2008 test year will only reflect five  
9 months of the impact of the payroll increase. An annualization adjustment is required to  
10 capture the financial impact of the payroll increase for the other seven months of the year. If  
11 the payroll increase were effective March 1, 2009, then the test year ending December 2008  
12 would not reflect any of the annual cost of the 3% payroll increase.

13           EDG, in fact, had payroll increases effective February 22, 2008 and February 20, 2009  
14 for its union employees. The Staff's payroll annualization, based upon employee levels and  
15 wage rates as of June 30, 2009, restates the calendar year 2008 booked test year payroll  
16 expense to reflect the annual cost for these payroll increases in the rate calculation for  
17 the Company.

18           3) Disallowance adjustments. Disallowance adjustments are made to  
19 eliminate costs in the test year results that are not considered appropriate for recovery from  
20 ratepayers. As an example, in this case EDG paid certain employees incentive compensation  
21 for meeting goals that were already included in the employees' job descriptions. EDG did so  
22 despite not requiring specific performance metrics upon which they measure when incentive  
23 compensation should be rewarded. In Staff's view, these costs are not appropriate to include

1 in the cost of service for recovery from ratepayers and the Staff has proposed to disallow them  
2 from recovery in rates. This adjustment is discussed, more fully, in Section VIII., C. 2  
3 Incentive Compensation and Bonuses of the Report.

4 4) Proforma adjustments. Proforma adjustments are made to reflect a cost  
5 increase that results entirely from increasing or decreasing the utility's annual revenue as a  
6 result of a rate increase or rate reduction. The most common example of a proforma  
7 adjustment is the grossing up of net income deficiency for income taxes. The example below  
8 illustrates this proforma adjustment:

9	Net Income Required based upon Staff's Rate Base and Rate of Return	\$ 1,000,000
10	Net Income Available based upon Existing Rates	\$ <u>600,000</u>
11	Additional Net Income Required	\$ 400,000
12	Tax Gross Up Factor based upon a 38.39% Effective Tax Rate	<u>x 1.6231</u>
13	Recommended Revenue Requirement Increase	\$ <u>649,240</u>

14 In this example, the utility must increase its rates \$649,240 in order to generate an  
15 additional \$400,000 in after-tax net income required to provide the return on investment  
16 considered reasonable by the Staff. The example reflects \$249,240 in additional revenue to  
17 pay the current income tax which applies to any increase in EDG's operating revenue.  
18 Another example using the same assumptions will clarify the need for this proforma  
19 adjustment for additional income tax:

20	Additional Revenue Collected in Rates from Rate Increase	\$ 649,240
21	Less Income Tax Due the IRS Based Upon a 38.39% Tax Rate	\$ (249,240)
22	Additional Net Income for Return on Investment	\$ 400,000

23 The above examples represent the normal proforma factoring up for income taxes  
24 associated with a Commission approved rate increase.

1 Q. What is the Staff's recommended revenue requirement for EDG at the time of  
2 this revenue requirement direct filing?

3 A. The results of the Staff's audit of EDG's rate case request can be found in the  
4 Staff's filed Accounting Schedules, and are summarized on Accounting Schedule 1,  
5 Revenue Requirement for the North and South System and Northwest System. The  
6 Accounting Schedule show Staff's audit results in a revenue requirement increase for EDG in  
7 range of approximately \$2,286,431 to \$2,607,613 for the North and South System and  
8 approximately \$643,083 to \$681,628 for the Northwest system. Both ranges are based upon a  
9 recommended rate of return range of 7.87% to 8.31%. The Staff's audit results in a revenue  
10 requirement increase at the midpoint of the rate of return range (8.09%) of \$2,447,021 for the  
11 North and South system and \$662,675 for the Northwest system. Staff recommends the  
12 Company's requested revenue requirement of \$2,378,278 for EDG's North and South system,  
13 and the Company's requested revenue requirement of \$556,579 for the Northwest system.<sup>1</sup>  
14 On a total Company basis the Staff's audit supports an increase of \$3,109,696 at the Staff's  
15 recommended midpoint rate of return.<sup>2</sup>

16 Q. What rate increase amount did the Company request in this case?

17 A. EDG requested that its annual revenues be increased by approximately  
18 \$2,924,858 in total. EDG requested \$2,378,278 for the North and South system and \$556,579  
19 for the Northwest system.

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<sup>1</sup> Staff's audit of the Northwest system resulted in a revenue requirement of \$662,675 at the midpoint rate of return; however the Company only requested \$556,579 in direct filing. Staff's audit of the North and South system resulted in a revenue requirement of \$2,447,021 at the midpoint rate of return; however, the Company only requested \$2,378,278 in direct filing.

<sup>2</sup> This total reflects the total revenue requirement resulting from Staff's audit and does not reflect a limitation at the Company's requested per-system increases.

1 Q. What return on equity is the Staff recommending for EDG in this case?

2 A. The Staff is recommending a return on equity in the range of 9.05% to 10.05%,  
3 with a midpoint return on equity of 9.55%, as calculated by Staff witness Atkinson. The  
4 Staff's recommended capital structure for EDG is 43.54% common equity, 52.46%  
5 long-term debt, and 4.00% trust preferred stock, based upon Empire Corporate's actual  
6 consolidated capital structure, which includes all of Empire Corporate's utility and non-utility  
7 operations. The Staff's recommended weighted cost of capital is explained in more detail in  
8 Section V of the Staff's Report.

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

10 A. All rate base items were determined as of the update period ending date of  
11 June 30, 2009, either through a balance on EDG's books as of that date or a 13-month average  
12 balance ending on June 30, 2009. These rate base items include:

- 13 • Plant in Service
- 14 • Accumulated Depreciation Reserve
- 15 • Prepayments
- 16 • Investment in Stored Gas
- 17 • Customer Deposits
- 18 • Customer Advances for Construction
- 19 • FAS 87 Pension Tracking Regulatory Asset
- 20 • Prepaid Pension Asset
- 21 • Accumulated Deferred Tax Reserves/AMT Credit

22 Q. Which of Staff's income statement adjustments had the largest monetary  
23 impact on determining EDG's revenue requirement for this case?

1           A.     A summary of the Staff's income statement adjustments having the largest  
2 monetary impact follows:

3           **Operating Revenues**

- 4
  - Retail Revenues adjusted for customer growth and weather

5           **Depreciation and Amortization Expense**

- 6
  - Depreciation Expense annualized based upon depreciation rates derived from  
7 Staff's depreciation study and plant in service as of June 30, 2009.

8           **Payroll and Employee Benefit Costs**

- 9
  - Payroll expense annualized based upon employee levels and wages  
10 as of June 30, 2009.
  - Payroll taxes and payroll benefits annualized as of June 30, 2009.

11           **Other Non-Labor Expenses**

- 12
  - Property taxes calculated on a consistent basis with the plant in service balance  
13 as of December 31, 2008.
  - Bad debt expense calculated based upon the Staff's annualized level of rate  
14 revenue.
  - EDG's actual rate case expense normalized over three years.

15           Q.     In providing your recommendation for EDG's revenue requirement, what  
16 reliance did you place on the work or conclusions of other Staff members?  
17

18           A.     An expert determining the revenue requirement for a regulated utility must rely  
19 on the work from others responsible for developing specific inputs into the cost of service  
20 calculation. I and the other assigned Staff auditors relied on the work from numerous other  
21 Staff members in calculating a revenue requirement for EDG in this case. Depreciation rates,  
22  
23

1 weather normalized sales, and recommended rate of return are some examples of data  
2 supplied to the Auditing Department as inputs into the Staff's cost of service calculation.  
3 The qualifications for all Staff members not filing direct testimony, who authored Sections of  
4 the Staff's Cost of Service Report, are attached as an appendix to the Report. Further, each  
5 Staff member is identified at the conclusion of each section authored.

6 All of the work performed by the Staff participants was done through the coordination  
7 and oversight of myself (Staff Services Division Case Coordinator) and/or  
8 Mr. Thomas Solt (Staff Operations Division Case Coordinator). If the Commission has  
9 questions of a general or policy nature regarding the work performed by, or the positions  
10 taken by the Staff in this proceeding, both Mr. Solt and I will be available at hearing to  
11 answer questions of this nature. The Staff will make available for cross examination all  
12 witnesses authoring a Report section.

13 Q. What are the biggest differences which contribute to the different rate increase  
14 recommendations filed by the Company and the Staff in this proceeding?

15 A. From the Staff's perspective, there are two primary differences. The first issue  
16 is the rate of return component of the rate of return calculation. EDG's rate of return  
17 recommendation is 8.98%, while the Staff's midpoint rate of return recommendation is at the  
18 Staff's midpoint ROE is 8.09%. The dollar difference between the Company and the Staff on  
19 this issue is approximately \$740,623.

20 The other significant difference is depreciation expense. Both the EDG and  
21 Staff performed depreciation studies. The principal difference in the results of the studies is  
22 that the Company did not follow the Commission's policy for determination of depreciation  
23 rates, as that policy was forth in The Empire District Electric Company's rate case,

1 Case No. ER-2004-0570. In particular, the Company did not compute the Net Salvage  
2 percent computation as specifically detailed by the Commission in that case.

3 As a result of its audit of other areas of the Company's operations, the Staff has  
4 proposed other adjustments as appropriate to either increase or decrease EDG's cost of  
5 service. However, these adjustments are not of the overall magnitude of the adjustments  
6 discussed above.

7 Q. Is it possible that significant differences exist between the Staff's revenue  
8 requirement positions and those of other parties besides EDG in this proceeding?

9 A. Yes. However, the other parties are filing their direct testimony, if any, at the  
10 same time as Staff. Until the Staff has a chance to examine the direct testimony of other  
11 participants, it is impossible to determine what differences exist and how material they  
12 may be.

13 Q. Who are the Staff witnesses responsible for addressing each area where there is  
14 a known and significant difference between the Staff and the Company?

15 A. The Staff witness for each listed issue is as follows:

<u>Issue</u>	<u>Staff Witness</u>
Rate of Return	Shana Atkinson
Depreciation Expense	David Williams
Cash Working Capital	Jermaine Green

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19  
20 Q. When will the Staff be filing its Class Cost of Service and Rate Design  
21 testimony and report in this proceeding?

22 A. The Staff's direct Class Cost of Service and Rate Design recommendations  
23 will be filed on November 3, 2009.

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

25 A. Yes, it does.



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

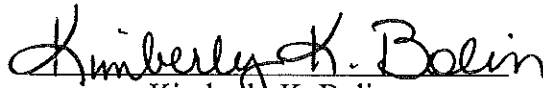
In the Matter of The Empire District Gas )  
Company of Joplin, Missouri for Authority to )  
File Tariffs Increasing Rates for Gas Service )  
Provided to Customers in the Missouri Service )  
Area of the Company. )

Case No. GR-2009-0434

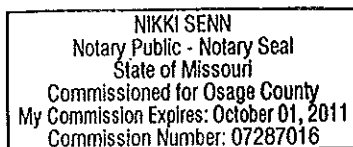
AFFIDAVIT OF KIMBERLY K. BOLIN

STATE OF MISSOURI       )  
                                  )       ss.  
COUNTY OF COLE        )

Kimberly K. Bolin, of lawful age, on her oath states: that she has participated in the preparation of the foregoing Direct Testimony in question and answer form, consisting of 14 pages to be presented in the above case; that the answers in the foregoing Direct Testimony were given by her; that she has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of her knowledge and belief.

  
Kimberly K. Bolin

Subscribed and sworn to before me this 20<sup>th</sup> day of October, 2009.



  
Notary Public

**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

<b><u>Company Name</u></b>	<b><u>Case Number</u></b>	<b><u>Testimony/Issues</u></b>	<b><u>Contested or Settled</u></b>
Laclede Gas Company	GT-2009-0056	<b><u>Surrebuttal Testimony</u></b> – Tariff	Contested
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 & Light	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

**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

**WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL**

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

**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

**WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL**

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

**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

**WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL**

<b><u>Company Name</u></b>	<b><u>Case Number</u></b>	<b><u>Testimony/Issues</u></b>	<b><u>Contested or Settled</u></b>
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
Missouri Gas Energy	GR-98-140	<b><u>Direct</u></b> - Payroll; Advertising; Dues & Donations; Regulatory Commission Expense; Rate Case Expense	Contested

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**WHILE EMPLOYED WITH THE OFFICE OF THE PUBLIC COUNSEL**

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

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