

Exhibit No.:
Issue: Coal Inventory
Adjustment
Witness: Kimberly K. Bolin
Sponsoring Party: MoPSC Staff
Type of Exhibit: Rebuttal Testimony
Case No.: ER-2020-0311
Date Testimony Prepared: July 27, 2020

MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL AND BUSINESS ANALYSIS DIVISION
AUDITING DEPARTMENT

REBUTTAL TESTIMONY
OF
KIMBERLY K. BOLIN

THE EMPIRE DISTRICT ELECTRIC COMPANY
CASE NO. ER-2020-0311

Jefferson City, Missouri
July 2020

Rebuttal Testimony of
Kimberly K. Bolin

1 Testimony, for a list of the major audits in which I have assisted and filed testimony
2 with OPC and with the Commission.

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

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

11 Q. What is the purpose of your testimony?

12 A. The purpose of my testimony is to provide an explanation as to how the basemat
13 coal for the Asbury generating plant has been treated for ratemaking purposes in past rate cases.

14 Q. What is basemat coal?

15 A: Basemat coal is the bottom portion of a coal pile that is not useable as fuel due
16 to contamination by soil, clay, and other contaminants.

17 Q. In the most recent The Empire District Electric Company (“Empire”) general
18 rate case, how was basemat coal for the Asbury generating plant treated for ratemaking
19 purposes?

20 A. In Case No. ER-2019-0374, basemat coal for the Asbury generating plant was
21 included in coal inventory. Staff included 29,500 tons of coal at a price of \$1,172,853 as
22 basemat coal in its fuel inventory, which is included in rate base and thus Empire earns a return
23 on the basemat coal.

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1 Q. Does the fuel adjustment that Empire is proposing to include in its FAC include
2 costs associated with the basemat coal?

3 A. Staff is concerned that it may. Empire's fuel inventory adjustment in this
4 proceeding consists of 29,172 tons of coal which is very close to the amount of basemat coal
5 that has been included in fuel inventory in the most recent case. Also, as stated in Staff witness
6 Brad Fortson's Rebuttal testimony, Empire has provided conflicting statements concerning the
7 nature of this proposed fuel adjustment.

8 Q. Has Staff included basemat coal for Asbury as part of fuel inventory since
9 Case No. ER-2011-0004?

10 A. Yes. Since Case No. ER-2011-0004, Staff has included the same amount of
11 tons of basemat coal for the Asbury generating plant in each case as fuel inventory and has also
12 valued it at the same amount in all of the cases. However, now Empire has stated in its response
13 to Staff Data Request No. 12 that "Amounts for Asbury's basemat were indeed capitalized in
14 the plant accounts for Empire."

15 Q. If the basemat coal was included in plant accounts, should it have also been
16 included in fuel inventory?

17 A. No. If Empire actually recorded an amount for the basemat coal in its plant
18 accounts, and also included the basemat amount in fuel inventory, Empire may have double
19 recovered by earning a return on the basemat coal in inventory and also earning a return of the
20 basemat coal in plant through depreciation expense.

21 Q. In which plant accounts did Empire allegedly capitalize the Asbury
22 basemat coal?

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1 A. Staff is unsure. Staff is awaiting Empire’s answer to Staff Data Request
2 No. 12.1.

3 Q. How does the FERC Uniform System of Accounts (“USOA”) say basemat coal
4 should be recorded?

5 A. In its review of FERC’s USOA for Electric Utilities, Staff did not find a specific
6 reference to basemat coal to make a determination as to whether or not basemat coal could be
7 recorded to FERC plant accounts for capitalization and, if so, to what accounts to record the
8 associated costs.

9 Q. Does Empire capitalize basemat coal for other generating plants?

10 A. Yes. For Plum Point generating plant, Empire capitalized the basemat coal to
11 plant instead of including the basemat coal in fuel inventory. The basemat coal for Plum Point
12 is not included in rates as fuel inventory.

13 Q. How did Empire account for the basemat coal when Riverton Units 7 and 8 were
14 retired?

15 A. Staff is awaiting Empire’s response to Staff Data Request Number No. 19
16 regarding this question.

17 Q. If the adjustment in question in this proceeding actually relates to basemat coal,
18 would it be more appropriate to defer these costs for ratemaking determination until Empire’s
19 next general rate case filing than to allow recovery through the FAC?

20 A. Yes. It is generally not appropriate to charge the costs tied to a long-lived asset
21 (such as basemat coal) to expense in one lump-sum amount upon retirement through the FAC
22 or through any other rate mechanism. It would be more appropriate to amortize the cost over
23 a multi-year period.

Rebuttal Testimony of
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1 Q. Into what account does Staff recommend Empire defer this cost?

2 A. Staff recommends that this item be deferred and recorded in Account 182.3,
3 Other Regulatory Assets, for future ratemaking determination in Empire's next general
4 rate case.

5 Q. Does this conclude your rebuttal testimony?

6 A. Yes.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of The Empire District Electric)
Company's Filing for Authority to Implement) Case No. ER-2020-0311
Rate Adjustments Related to the Company's)
Fuel and Purchased Power Adjustment)
Required in 20 CSR 4240-20.090)

AFFIDAVIT OF KIMBERLY K. BOLIN

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COME 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, under penalty of perjury.

Further the Affiants sayeth not.

/s/ Kimberly K. Bolin
KIMBERLY K. BOLIN

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

| <u>Company Name</u> | <u>Case Number</u> | <u>Testimony/Issues</u> | <u>Contested or Settled</u> |
|--|-------------------------------|--|-----------------------------|
| Empire | ER-2019-0374 | <p><u>Direct</u> – Overview of Staff’s Filing <u>Cost of Service Report</u> – Executive Overview, Test year/True-Up Period, Vegetation Management Tracker Regulatory Asset, Iatan and Plum Point Carrying Costs, Stub Period Tax Cut/Removal of Tax Impact, Tornado AAO, Rate Case Expense Sharing, Credit Card Fees, Clearing Accounts <u>Rebuttal</u> – Asset Retirement Obligations, AAO and Tracker Policy, Affiliate Transactions <u>Surrebuttal/True-Up</u> – Unamortized Balance of Joplin AAO, Credit Card Fees, Payroll Test year, Rate Case Expense Sharing, LED Lighting, Low-Income Pilot Program Amortization, Affiliate Transactions <u>Supplemental</u> – Jurisdictional Allocations, Rate Case Expense, Management Expense, Pension and OPEBs, Affiliate Transactions, Software Maintenance</p> | Contested |
| Confluence Rivers Utility Operating Co., Inc. | WA-2019-0299 | <p><u>Surrebuttal</u> – Quality of Service <u>Direct</u> – Net Book Value of Plant</p> | Contested |
| Osage Utility Operating Co., Inc. | WA-2019-0185 | <u>Surrebuttal</u> – Rate Base, Acquisition Incentive | Contested |
| Spire Inc. | GO-2019-0115 and GO-2019-116 | <u>Staff Direct Report</u> – Blanket Work Orders and Current Income Taxes | Contested |
| Empire District Electric Company and Liberty Utilities | AO-2018-0179 | <p><u>Direct</u> – Moneypool <u>Surrebuttal</u> - Moneypool</p> | Contested |
| Confluence Rivers Utility Operating Company, Inc. | WM-2018-0116 and SM-2018-0117 | <u>Direct</u> – Rate Base, Roy L Utilities | Settled |

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| 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 | WR-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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| 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 |

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|---------------------------------|-----------------------------------|--|-----------------------------|
| 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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|-------------------------------------|--------------------|--|-----------------------------|
| 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 |

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| <u>Company Name</u> | <u>Case Number</u> | <u>Testimony/Issues</u> | <u>Contested or Settled</u> |
|--|--------------------------------|--|-----------------------------|
| Missouri Gas Energy | GU-2005-0095 | <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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| 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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| 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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| 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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| Missouri-American Water Company | WR-95-205/ SR-95-206 | <u>Direct</u> - Property Held for Future Use; Premature Retirement of Sewer Plant; Depreciation Study Expense; Deferred Maintenance <u>Rebuttal</u> - Property Held for Future Use; Premature Retirement of Sewer Plant; Deferred Maintenance <u>Surrebuttal</u> - Property Held for Future Use; Premature Retirement of Sewer Plant | Contested |
| St. Louis County Water Company | WR-95-145 | <u>Rebuttal</u> - Tank Painting Reserve Account; Main Repair Reserve Account <u>Surrebuttal</u> - Main Repair Reserve Account | Contested |