

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.: *ER-2012-0345*
Date Testimony Prepared: *November 30, 2012*

MISSOURI PUBLIC SERVICE COMMISSION

**REGULATORY REVIEW DIVISION
UTILITY SERVICES**

DIRECT TESTIMONY

OF

KIMBERLY K. BOLIN

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2012-345

Jefferson City, Missouri
November 2012

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DIRECT TESTIMONY
OF
KIMBERLY K. BOLIN
THE EMPIRE DISTRICT ELECTRIC COMPANY
CASE NO. ER-2012-0345**

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

3 A. I have received continuous training at in-house and outside seminars on
4 technical ratemaking matters both when employed by OPC and since I began my employment
5 at the Commission. I have been employed by this Commission or by OPC as a Regulatory
6 Auditor for over 18 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. Have you participated in the Commission Staff's (Staff) audit of The Empire
10 District Electric Company (Empire or Company) concerning its request for a rate increase in
11 this proceeding?

12 A. Yes, I have, with the assistance of other members of the Staff. I was
13 designated as the Staff Case Coordinator for the Utility Services Department in this
14 proceeding.

15 **EXECUTIVE SUMMARY**

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

17 A. I am sponsoring the Staff's Cost of Service Report that is being filed
18 concurrently with this testimony. As was done in several other recent filings by Staff, a
19 "Report" format is being used to convey Staff's direct case findings, conclusions, and
20 recommendations to the Commission. The Report approach to the case filing is an effort to
21 make Staff's filings more coherent and manageable. Staff believes that, under this approach
22 and without sacrificing the quality of the evidence presented, fewer witnesses will be required
23 to file direct testimony and Staff's case will be presented more clearly.

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

6 **REPORT ON COST OF SERVICE**

7 Q. Please explain the organizational format of the Staff's Cost of Service
8 Report (Report).

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

- 10 I. Executive Summary
- 11 II. Background of Empire
- 12 III. Test Year/Update Period/True-Up
- 13 IV. Economic Considerations
- 14 V. Rate of Return
- 15 VI. Rate Base
- 16 VII. Allocations
- 17 VIII. Income Statement
- 18 IX. Fuel Adjustment Clause (FAC)
- 19 X. Miscellaneous

20 This organizational format has been condensed for ease of explanation. The Rate Base
21 and Income Statement sections have numerous subsections which explain each specific
22 adjustment made by the Staff to the March 2012 test year. The Staff member responsible
23 for writing each subsection of the Report is identified in the write-up for that section.
24 The affidavit of each Staff person who contributed to the Report is included in an appendix to
25 the Report.

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

2 Q. In its audit of Empire for this proceeding, Case No. ER 2012-0345, has the
3 Staff examined all major cost of service components comprising the revenue requirement for
4 Empire's electric operations in Missouri?

5 A. Yes.

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

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

10 Revenue Requirement = Cost of Providing Utility Service

11 or

12 $RR = O + (V - D)R$ where,

RR = Revenue Requirement

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

V = Gross Valuation of Property Required for Providing Service

D = Accumulated Depreciation Representing Recovery of Gross
Property Investment

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

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

13 This is the formula for the utility's total revenue requirement. In the context of
14 Commission rate cases, the term "revenue requirement" is generally used to refer to the
15 incremental increase or decrease in revenue a utility needs in able to provide safe and reliable

1 service as measured using the utility's existing rates and cost of service, as opposed to the
2 total revenue requirement.

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

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

7 1) Selection of a test year. The test year income statement represents the
8 starting point for determining a utility's existing annual revenues, operating costs and
9 net operating income. Net operating income represents the return on investment based upon
10 existing rates. The test year selected for this case, Case No. ER-2012-0345, is the
11 twelve months ending March 31, 2012. "Annualization" and "normalization" adjustments are
12 made to the test year results when the unadjusted results (test year amounts) do not
13 fairly represent the utility's most current annual level of revenues and operating costs.
14 Examples of annualization and normalization adjustments are explained more fully later in
15 this direct testimony.

16 2) Selection of an "update period." A proper determination of revenue
17 requirement is dependent upon matching the components, rate base, return on investment,
18 revenues and operating costs at the same point in time. This ratemaking principle is
19 commonly referred to as the "matching" principle. It is a standard practice in ratemaking in
20 Missouri to utilize a period beyond the established test year for a case in which to match the
21 major components of a utility's revenue requirement. It is necessary to update test year
22 financial results to reflect information beyond the established test year in order to set rates
23 based upon the most current information that can be subjected to audit within the period

1 allowed to the Commission to deliberate on a utility's request to change its rate levels.
2 The update period that was agreed to for this particular case is the fifteen months ending
3 June 30, 2012. The Staff's direct case filing represents a determination of Empire's revenue
4 requirement based upon known and measurable results for major components of the
5 Company's operations as of June 30, 2012.

6 3) Selection of a "true-up date" or "true-up period." A true-up date
7 generally is established when a significant change in a utility's cost of service occurs after the
8 end of the update period, but prior to the operation-of-law date and one or more of the parties
9 has decided this significant change in cost of service should be considered for cost of service
10 recognition in the current case. True-up audits involve the filing of additional testimony and,
11 if necessary, additional hearings beyond the initial testimony filings and hearings for a case.

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

16 5) Determination of Rate Base. Rate base represents the utility's net
17 investment used in providing utility service. For its direct filing, the Staff has determined
18 Empire's rate base as of June 30, 2012, consistent with the end of the update period
19 established for this case.

20 6) Determination of Net Income Required. The net income required for
21 Empire is calculated by multiplying the Staff's recommended rate of return by the rate base
22 established as of June 30, 2012. The result represents net income required. Net income
23 required is then compared to net income available from existing rates to determine the

1 incremental change in the Company's rate revenues required to cover its operating costs and
2 provide a fair return on investment used in providing electric service.

3 7) Net Income from Existing Rates. Determining net income from existing
4 rates is the most time consuming process involved in determining the revenue requirement for
5 a regulated utility. The starting point for determining net income from existing rates is the
6 unadjusted operating revenues, expenses, depreciation and taxes for the test year which is the
7 twelve month period ending March 31, 2012, for this case. All of the utility's specific revenue
8 and expense categories are examined to determine whether the unadjusted test year results
9 require annualization or normalization adjustments in order to fairly represent the utility's
10 most current level of operating revenues and expenses. Numerous changes occur over time
11 that will impact a utility's annual level of operating revenues and expenses.

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

20 Q. Please identify the four types of adjustments which are made to unadjusted test
21 year results in order to reflect a utility's current annual level of operating revenues
22 and expenses.

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

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

12 2) Annualization adjustments. Annualization adjustments are the most
13 common adjustment made to test year results to reflect the utility's most current annual level
14 of revenue and expenses. Annualization adjustments are required when changes have
15 occurred during the test year and/or update period, which are not fully reflected in the
16 unadjusted test year results. For example, if a 3% pay increase occurred on January 1, 2012,
17 the March 31, 2012 test year will only reflect three months of the impact of the payroll
18 increase. An annualization adjustment is required to capture the financial impact of the
19 payroll increase for the other nine months of the year. If the payroll increase were effective
20 August 1, 2012, then the test year ending March 31, 2012 would not reflect any of the annual
21 cost of the 3% payroll increase.

1 The Staff's payroll annualization, based upon union employee levels and wage
2 rates as of June 30, 2012, restates the March 31, 2012 booked test year payroll expense to
3 reflect the annual cost for these payroll increases in the rate calculation for the Company.

4 3) Disallowance adjustments. Disallowance adjustments are made to
5 eliminate costs in the test year results that are not considered appropriate for recovery from
6 ratepayers. An example in this case is certain executive incentive compensation costs that are
7 incurred to primarily benefit shareholder interests. It is not appropriate policy to pass these
8 costs onto customers in rates; therefore, these costs should not be included in cost of
9 service for recovery from ratepayers and Staff excluded them from its calculation of Empire's
10 cost of service.

11 4) Proforma adjustments. Proforma adjustments are made to reflect a
12 change in costs that results entirely from increasing or decreasing the utility's annual revenue
13 as a result of a rate increase or rate reduction. The most common example of a proforma
14 adjustment is the grossing up of the net income deficiency for income taxes.

15 Q. What is Staff's recommended revenue requirement for Empire at the time of
16 this revenue requirement direct filing?

17 A. The results of the Staff's audit of Empire's rate case request can be found in
18 the Staff's filed Accounting Schedules, and is summarized on Accounting Schedule 1,
19 Revenue Requirement. This Accounting Schedule shows the Staff's recommended revenue
20 requirement for Empire in this proceeding ranges from approximately \$5,266,465 to
21 \$13,817,579, based upon a recommended rate of return range of 7.23% to 7.74%. The Staff's
22 recommended revenue requirement at the high end of the rate of return range 7.74%
23 is \$13,817,579.

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

3 A. Empire requested that its annual revenues be increased by approximately
4 \$30,717,288.

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

7 A. The Staff is recommending a return on equity range of 8.5% to 9.5% with a
8 midpoint return on equity of 9.0% as calculated by Staff witness Atkinson. The Staff's
9 recommended capital structure for Empire is 51.06% common equity and 48.94% long-term
10 debt, based upon the Company's actual capital structure as of June 30, 2012. When Empire's
11 cost of debt and above-referenced cost of equity is input into this capital structure, the
12 Company's resulting cost of capital to apply to rate base is measured in a range of 7.23% to
13 7.74%, with 7.49% the midpoint value. The Staff's recommended weighted cost of capital is
14 explained in more detail in Section V of the Staff's Cost of Service Report.

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

16 A. All rate base items were determined as of the update period ending date of
17 June 20, 2012, either through a balance on Empire's books as of that date or a 13-month
18 average balance ending on June 30, 2012. Items in the Staff's rate base include:

- 19 • Plant in Service
- 20 • Accumulated Depreciation Reserve

- 1 • Materials and Supplies
- 2 • Prepayments
- 3 • Fuel Inventory
- 4 • Customer Deposits
- 5 • Customer Advances for Construction
- 6 • FAS 87 Pension Tracking Regulatory Asset
- 7 • FAS 106 OPEBs Tracking Regulatory Asset
- 8 • Deferred Income Taxes - Accumulated
- 9 • Cash Working Capital
- 10 • SWPA Capacity Reimbursement Payment

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

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

14 **Operating Revenues**

- 15 • Retail Revenues adjusted for customer growth, weather and the impact of the
16 rate increases granted to Empire in June 2011 in No. ER-2011-0004.

17 **Depreciation and Amortization Expense**

- 18 • Depreciation Expense annualized based upon existing rates and the plant in
19 service balances reflected in the Staff's rate base.

20 **Payroll and Employee Benefit Costs**

- 21 • Payroll expense annualized based upon employee levels and wages as of
22 June 30, 2012.
- 23 • Payroll taxes and payroll benefits annualized as of June 30, 2012.

1 **Other Non-Labor Expenses**

- 2 • Fuel and Purchased Power Expenses annualized and normalized as of June 30,
3 2012.
- 4 • Bad debt expense calculated based upon the Staff's annualized level of
5 rate revenue.
- 6 • Empire's incurred rate case expense through the most current date.

7 Q. What reliance did you place on the work or conclusions of other
8 Staff members?

9 A. An expert determining the revenue requirement for a regulated utility must rely
10 on the work from others responsible for developing specific inputs into the cost of service
11 calculation. I and the other assigned Staff relied on the work from numerous other Staff
12 members in calculating a revenue requirement for Empire in this case. Weather normalized
13 sales, recommended depreciation rates, and recommended rate of return are some examples of
14 data supplied to the Auditing Unit as inputs into the Staff's cost of service calculation. The
15 qualifications for all Staff members not filing direct testimony who provided input to the
16 sections to the Staff's Cost of Service Report are attached as an appendix to the Report.
17 Further, the name of each Staff member is identified at the conclusion of each section
18 authored. These individuals may be providing rebuttal and/or surrebuttal testimony and
19 schedules in subsequent phases of this case.

20 All of the work performed by Staff participants was done through the coordination
21 and oversight of myself (Staff Utility Services Department Case Coordinator) and/or
22 Mr. Shawn E. Lange (Staff Utility Operations Department Case Coordinator). If the
23 Commission has questions of a general or policy nature regarding the work performed by, or

1 the positions taken by Staff in this proceeding, both Mr. Lange and I will be available at
2 hearing to answer questions of this nature. Staff will make available for cross examination all
3 witnesses authoring a Report section.

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

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

8 Q. When will the Staff be filing its Class Cost of Service and Rate Design
9 testimony and Report in this proceeding?

10 A. The Staff's direct Class Cost of Service and Rate Design recommendations
11 will be filed on December 13, 2012.

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

13 A. Yes, it does.

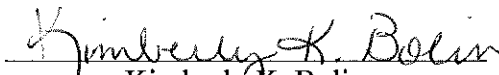
BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of The Empire District Electric)
Company of Joplin, Missouri Tariffs) Case No. ER-2012-0345
Increasing Rates for Electric Service Provided)
to Customers in the Missouri Service Area of)
the Company)

AFFIDAVIT OF KIMBERLY K. BOLIN

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

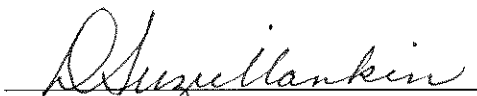
Kimberly K. Bolin, of lawful age, on her oath states: that she has participated in the preparation of the foregoing Direct Testimony in question and answer form, consisting of 13 pages to be presented in the above case; that the answers in the foregoing Direct Testimony were given by her; that she has 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 30th day of November, 2012.

D. SUZIE MANKIN Notary Public - Notary Seal State of Missouri Commissioned for Cole County My Commission Expires: December 08, 2012 Commission Number: 08412071
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Notary Public

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Missouri-American Water Company	WR-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

**CASE PARTICIPATION
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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

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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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<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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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