

*Exhibit No.:*  
*Issues:* Accounting Authority Order,  
Lost Revenues,  
*Witness:* Kimberly K. Bolin  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Rebuttal Testimony  
*Case No.:* GU-2020-0376  
*Date Testimony Prepared:* September 15, 2020

**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL AND BUSINESS ANALYSIS DIVISION**  
**AUDITING DEPARTMENT**

**REBUTTAL TESTIMONY**  
**OF**  
**KIMBERLY K. BOLIN**

**SPIRE MISSOURI INC.,**  
**d/b/a SPIRE**

**CASE NO. GU-2020-0376**

*Jefferson City, Missouri*  
*September 2020*

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**REBUTTAL TESTIMONY**  
**OF**  
**KIMBERLY K. BOLIN**  
**SPIRE MISSOURI INC.,**  
**d/b/a SPIRE**  
**CASE NO. GU-2020-0376**

**EXECUTIVE SUMMARY .....2**

**ACCOUNTING AUTHORITY ORDER .....3**

**SPIRE’S AAO REQUEST .....4**

**STIPULATION AND AGREEMENT .....5**

**LOST SALES REVENUES .....7**

1 **REBUTTAL TESTIMONY**

2 **OF**

3 **KIMBERLY K. BOLIN**

4 **SPIRE MISSOURI INC.,**

5 **d/b/a SPIRE**

6 **CASE NO. GU-2020-0376**

7 Q. Please state your name and business address.

8 A. My name is Kimberly K. Bolin. My business address is P. O Box 360, Suite 440,  
9 Jefferson City, MO 65102.

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

11 A. I am the Auditing Department Manager for the Missouri Public Service  
12 Commission ("Commission").

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

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

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

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

23 Q. Have you previously filed testimony before the Commission?

24 A. Yes, numerous times. Please refer to Schedule KKB-r1, attached to this Rebuttal

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

12 Q. What is the purpose of your testimony?

13 A. The purpose of my testimony is to address the Unanimous Stipulation and  
14 Agreement (“Unanimous Stipulation”) filed on September 15, 2020 in this proceeding, which  
15 Staff is supporting with its Rebuttal Testimony. Based on the terms of the Unanimous  
16 Stipulation, Staff recommends the Commission approve the Unanimous Stipulation. My  
17 Rebuttal Testimony addresses certain conditions that are in the Unanimous Stipulation.

18 Q. Are other members of Staff also submitting rebuttal testimony in this  
19 proceeding?

20 A. Yes. Staff witness Robin Kliethermes is submitting testimony concerning the  
21 “COVID-19 Customer Arrearage Payment Plan” as outlined in the Amended Unanimous  
22 Stipulation and Agreement.

1 **ACCOUNTING AUTHORITY ORDER**

2 Q. What is an Accounting Authority Order (“AAO”)?

3 A. An AAO is an order from the Commission allowing a utility to account for a  
4 reporting item in a different manner than normally prescribed in the utility’s financial records.

5 Q. How does an AAO benefit a utility?

6 A. An AAO allows a utility to defer costs associated with an extraordinary event.  
7 Under normal accounting practices, a utility would charge to expense as incurred on its income  
8 statement all costs associated with an extraordinary event. If deferral of those costs is  
9 authorized through an AAO, the utility treats the costs associated with an extraordinary event  
10 as a regulatory asset and records them on its balance sheet to be amortized over some period of  
11 time. An AAO gives the utility an **opportunity** to obtain rate recovery of the deferred item in  
12 the future.

13 Q. What is a “regulatory asset?”

14 A. A regulatory asset is a cost booked by a utility as an asset on its balance sheet  
15 based upon a reasonable likelihood that regulatory authorities will agree to allow rate recovery  
16 of the cost later.

17 Q. Under what circumstances are AAOs typically used in Missouri?

18 A. AAOs have usually been used to allow utilities to capture certain unanticipated  
19 costs that have not been included in ongoing rate levels. The Commission has taken the position  
20 that the costs in question must be associated with an event that is extraordinary, unusual or  
21 unique in nature and not recurring. The costs associated with the event must also be material.  
22 The classic example of an extraordinary event is the occurrence of a natural disaster, such as a  
23 wind or ice storm, or major flood that affects a utility’s service territory.

1 Q. Does the Commission determine ratemaking findings when the AAO is issued?

2 A. No. The AAO grants the utility the ability to defer costs for consideration in the  
3 next general rate case. The Commission has consistently held that the granting of the deferral  
4 does not guarantee recovery of those costs.

5 Q. Has the Missouri Court of Appeals also stated that a distinction exists between  
6 granting of deferral authority for certain costs and subsequent rate treatment of the costs in the  
7 context of AAOs?

8 A. Yes. In discussing the expectation of recovery for items included in an AAO,  
9 the Missouri Court of Appeals has said:

10 The whole idea of AAOs is to defer a final decision on current  
11 extraordinary costs until a rate case is in order. At the rate case, the  
12 utility is allowed to make a case that the deferred costs should be  
13 included, but again there is no authority for the proposition put forth here  
14 that the PSC is bound by the AAO terms<sup>1</sup>

15 Q. Does Staff consider the COVID-19 pandemic to be an extraordinary event?

16 A. Yes. The COVID-19 pandemic has affected daily life in the U.S. to a degree not  
17 previously seen from a disease outbreak within living memory. COVID-19 has changed the  
18 way many people live and work, and appears to have had significant financial and operating  
19 impacts on utilities.

20 **SPIRE'S AAO REQUEST**

21 Q. What does Spire request in its Application in Case No. GU-2020-0376?

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<sup>1</sup> *Mo. Gas Energy v. Pub. Serv. Comm'n*, 978 S.W.2d 434, 438 (Mo. App. W.D. 1998).

1           A.     Spire requests that the Commission issue an AAO allowing Spire to defer all  
2 actual reasonable and prudently incurred costs and other financial impacts that have occurred  
3 as a result of the COVID-19 pandemic, plus associated carrying costs.

4           Q.     What expenses and revenue does Spire propose to defer?

5           A.     Spire is proposing to defer the following expense and revenue impacts:

- 6           1. Expenses related to the protection of employees and customers such as  
7 additional cleaning of facilities and vehicles, personal protective equipment,  
8 and technology upgrades and equipment needed to enable employees to  
9 work from home as well as possible sequestration of employees if  
10 necessary;
- 11          2. Bad debt expense in excess of levels included in the cost of service  
12 established in the most current rate case;
- 13          3. Increased labor cost due to COVID-19;
- 14          4. Costs related to new assistance programs implemented to aid customer  
15 with the payment of natural gas bills;
- 16          5. COVID-19 Leave for employees;
- 17          6. Lost revenues associated with suspended disconnections, waiver of late  
18 payment fees, reconnection charges and other tariff charges;
- 19          7. Lost sales revenues associated with volumetric reduction in customer  
20 natural gas load;
- 21          8. Carrying costs;
- 22          9. Other incremental costs or savings resulting from the pandemic not  
23 identified above.

24           **UNANIMOUS STIPULATION AND AGREEMENT**

25           Q.     What incremental costs and revenues have the Signatories agreed to defer?

26           A.     The Unanimous Stipulation lists the following expenses and revenues to be  
27 deferred:

- 28           1. New or incremental operating and maintenance expenses related to  
29 protecting employees and customer – eligible costs are
  - 30           a. Additional cleaning of facilities and vehicles;
  - 31           b. Personal protective equipment (i.e. masks, gloves, sanitizing  
32 sprays);

1 c. Technology upgrades and equipment directly related to enabling  
2 employees to work from home. Such costs shall only include company costs  
3 and will not extend to costs normally incurred by the employee including  
4 internet connectivity at the home;

5 2. Increased bad debt expense due to COVID-19 to the extent total bad debt  
6 expense exceeds levels included in the cost of service. Spire Missouri  
7 East's level of bad debt expense established in the most recent cost of  
8 service is \$8,328,097 and Spire Missouri West's is \$4,356,922;

9 3. Costs related to any new-assistance programs implemented to aid  
10 customers with the payment of natural gas bills during the pandemic;

11 4. Increased field employee overtime specifically attributable to changes in  
12 Spire field operation procedures caused by the COVID-19 pandemic, but  
13 only up to an amount by which the total overtime expense during the  
14 deferral period exceeds total overtime expense included in the cost of  
15 service. Spire Missouri East's level of overtime included in the most recent  
16 cost of service is \$15,555,600 and Spire Missouri West's is \$4,249,213;

17 5. Lost revenues up to the amount included in rates related to: waived late  
18 payment fees, reconnections charges, and disconnection charges. Spire  
19 Missouri East's level of fee revenue included in the most recent cost of  
20 service is \$1,050,436 and Spire Missouri West's was \$1,575,654.

21  
22 Q. What operating cost reductions or savings will be tracked and recorded as a  
23 regulatory liability as a result of the Unanimous Stipulation?

24 A. Operating costs reductions to be deferred are reductions to the following  
25 expenses:

- 26 1. Travel expense (hotels, airfare, meals, entertainment);
- 27 2. Training expense;
- 28 3. Office supplies;
- 29 4. Utility service provided to facilities leased or owned by the Company;
- 30 5. Staff reductions;
- 31 6. Reduced employee compensation and benefit;
- 32 7. Any taxable net operating loss that is carried back to previous tax years  
33 per the CARES Act; and
- 34 8. Any direct federal or state assistance Spire or Spire, Inc. receives related  
35 to COVID-19 relief.



1 Q. Will Spire Missouri track all costs and savings separately for Spire Missouri East  
2 and Spire Missouri West?

3 A. Yes.

4 Q. Spire has requested that the deferral begin March 1, 2020 and be included as part  
5 of the Company's next general rate case which is to be filed no later than October 7, 2021.  
6 What is the deferral period agreed to in the Unanimous Stipulation?

7 A. Per the Unanimous Stipulation, Spire's deferral begins March 1, 2020 and will  
8 end March 31, 2021. If Spire can demonstrate that it is still experiencing significant ongoing  
9 financial impacts from the pandemic at that time, the duration of this time period may be  
10 extended or renewed upon agreement of the Parties and subsequent Order of the Commission  
11 approving the agreement or by separate Order of the Commission.

12 Q. Per the Unanimous Stipulation, are carrying costs included in the AAO as  
13 requested by Spire?

14 A. No. The signatories to the Unanimous Stipulation agree that any party may  
15 propose or oppose inclusion of carrying costs in rates related the COVID-19 AAO deferral in  
16 Spire's next general rate case.

17 **LOST SALES REVENUES**

18 Q. In Spire's AAO Application, did Spire initially request recovery of lost revenues  
19 associated with volumetric reduction in customer natural gas load?

20 A. Yes.

21 Q. Per the Unanimous Stipulation, would Spire be allowed to defer lost revenues  
22 into a regulatory asset?

1           A.     No. Per the Unanimous Stipulation, Spire agrees not to defer lost revenues from  
2 reduced customer usage (volumetric charges) due to the pandemic.

3           Q.     What kind of costs are normally included in a utility's cost of service and  
4 charged to customers through base rates in their bills?

5           A.     A utility is normally allowed to recover in its rates prudently incurred expenses  
6 necessary to provide utility service to customers. Those expenses can be divided into two  
7 categories; "variable" expenses and "fixed" expenses. Variable expenses are incurred in direct  
8 relationship to the amount of sales a utility makes to its retail customers or the amount of  
9 customers that the utility has. Fixed expenses do not vary in amount with the volume of sales  
10 made by a utility or its number of customers. In addition to these expenses, a utility is allowed  
11 to recover through customer bills a rate of return on its prudent rate base investment. Rate base  
12 is a measurement of the value of a utility's net asset investment made to provide utility service.  
13 Rate of return is usually made of two components; a return on debt component that is intended  
14 to allow a company to recover the costs of paying the required interest on issued debt, and a  
15 return of equity (ROE) component that is intended to allow a company to recover in rates  
16 amounts sufficient to pay dividends to its shareholders or to reinvest in the utility business, or  
17 both. A utility's ROE allowance can be generally thought of as equivalent to the concept of  
18 "profit" as measured for non-regulated business entities.

19           Q.     Wouldn't any incremental losses in sales revenue related to the COVID-19  
20 pandemic also reduce Spire's ROE if not given deferral treatment?

21           A.     Yes. However, there is a clear and fundamental distinction between allowing  
22 deferral of incremental costs related to the COVID-19 pandemic and allowing deferral of  
23 "lost revenues" associated with COVID-19.

1           There is generally no recognition in the normal ratemaking process for costs associated  
2 with unanticipated and unusual extraordinary events such as tornadoes, floods, and major wind  
3 and ice storms. That is because the ratemaking process is premised upon allowing recovery  
4 from customers of prudently incurred normal and ongoing expenses necessary to provide utility  
5 service. When a utility's service territory is affected by a catastrophic event, the utility has the  
6 obligation to expend funds necessary to continue to serve customers. Staff has long held that  
7 good regulatory policy requires some rate recognition of the prudently incurred out-of-pocket  
8 costs incurred by the utility to continue service in the aftermath of an extraordinary event.  
9 Permitting deferral of these costs through an issuance of an AAO allows the utility the ability  
10 to seek later rate recognition of these costs through an amortization to expense.

11           In contrast, there is no "out-of-pocket" expenditure associated with lost revenues from  
12 an extraordinary event, just a reduction in the earnings level of the affected utility. Use of the  
13 AAO mechanism solely to restore utility earnings to an assumed pre-extraordinary event level  
14 is not an appropriate use of deferral authority in Staff's view. Use of the AAO in this manner  
15 would improperly serve to facilitate a guarantee that a utility would earn a certain return even  
16 in the event of a decline in revenues from customers.

17           Q.     In Case No. EU-2012-0027 did the Commission allow Ameren Missouri to defer  
18 revenue for unrecovered fixed costs due to an ice storm?

19           A.     Yes.<sup>2</sup> However, in that case the Commission appeared to accept Ameren  
20 Missouri's characterization that it was seeking to defer "unrecovered fixed costs" and not "lost  
21 revenues." What Spire has proposed in this application is different. Spire is seeking deferral of

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<sup>2</sup> It should be noted that, in Case No. ER-2014-0258, the Commission subsequently rejected Ameren Missouri's request to include this deferral in its customer rates.

1 | lost revenue due to reduction in customer load, not revenue purportedly associated with  
2 | fixed costs.

3 |       Q.     Should the Commission allow deferral treatment of the financial impact of  
4 | reduced return levels associated with losses in customer sales revenue?

5 |       A.     No. First, this approach violates the fundamental regulatory principle that the  
6 | amount of a utility's profits should never be guaranteed, either in whole or in part. Through  
7 | regulation, a utility should be given the opportunity to earn a reasonable return, but not  
8 | effectively guaranteed that it will earn a certain level of return.

9 |       In addition, Staff contends that the revenue levels from a particular customer or group  
10 | of customers should not be guaranteed in whole or in part to a utility through use of AAOs or  
11 | any other kind of regulatory mechanism. A customer's usage of utility service may fluctuate  
12 | significantly, or even end permanently, for many reasons. A utility should be presumed to be  
13 | at risk for deviations in a customer's usage level compared to the level of sales from that  
14 | customer previously assumed in setting rates, whether that customer is a large industrial  
15 | customer or a typical residential customer.

16 |       Q.     Is there any previous request by a utility to defer and recover lost sales revenue?

17 |       A.     Yes. In Case No. GU-2011-0392, Missouri Gas Energy (MGE) sought  
18 | permission from the Commission to defer lost revenues that were caused by a catastrophic  
19 | tornado that struck Joplin, Missouri. MGE's request indicated that it had experienced a  
20 | reduction in sales from customers that were unable to take gas service from MGE due to the  
21 | widespread damage that was caused by the tornado. The Commission in that case denied

1 MGE's request to defer the lost revenue. On page 25 of the Commission's Report and Order,  
2 the Commission stated:

3           The Company's claim is different. Ungenerated revenue never  
4 has existed, never does exist, and never will exist. Revenue not  
5 generated, from service not provided represents no exchange of value.  
6 There is neither revenue nor cost to record, in the current period nor in  
7 any other.

8           The Company showed no instance when service not provided  
9 resulted in recording any revenue or cost, lost or generated, on a deferred  
10 or current basis. That is because the Company cannot have an item of  
11 profit or loss when it provide no service, whether the cause of no service  
12 is ordinary or extraordinary.

13           An AAO only determines the period for recording an item but the  
14 Company seeks an AAO to create the item itself by layering fiction upon  
15 fiction. To issue an AAO for ungenerated revenue would create a  
16 phantom loss, and an unearned windfall, for the Company. Therefore,  
17 the Commission will deny the AAO as to ungenerated revenue.<sup>3</sup>

18           Q. On Schedule SAW-1 attached to Spire witness Scott Wietzel's Direct  
19 Testimony, he lists other states in which the public utility commissions have granted deferral  
20 of costs and lost sales revenues cause by COVID-19. Are you aware of any state commissions  
21 that have denied the recovery of lost sales revenues?

22           A. Yes, at least one. The Indiana Utility Regulatory Commission (IURC) denied a  
23 request to include lost revenues associated with the COVID-19 pandemic in Cause No. 45380.  
24 On page 9 of the Phase 1 and Interim Emergency Order of the Commission, the IURC stated:

25           Under the regulatory compact, at a base level, utilities are  
26 obligated to provide safe, reliable service and customers are obligated to  
27 pay just and reasonable rates for any such service they receive. The  
28 balance of this Order seeks to work toward allowing customers to meet  
29 their obligation while providing utilities the reasonable relief they need  
30 to help such customers do so. However, asking customers to go beyond  
31 their obligation and pay for service they did not receive is beyond

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<sup>3</sup> *In the Matter of the Application of Southern Union Company for the Issuance of an Accounting Authority Order Relating to its Natural Gas Operations and for a Contingent Waiver of the Notice Requirement of 4 CSR 240-4.020(2)*, Report and Order, Case No. GU-2011-0392, January 25, 2012.

1 reasonable utility relief based on the facts before us. A utility's  
2 customers are not the guarantors of a utility earning its authorized return.  
3 Instead, utilities are given the opportunity to recover their costs and a fair  
4 rate of return, which includes a certain level of risk attributable to  
5 variable sales. The approvals herein are intended to support the revenue  
6 recovery by utilities for the service they have provided pursuant to their  
7 approved rate designs by supporting a customer's ability to eventually  
8 pay for services received. We decline to move beyond this recovery  
9 based upon the facts presented.

10 Q. What amount of "lost revenues" is Spire asserting it has lost due to COVID-19?

11 A. Spire asserts that for the period of March 1, 2020 through April 30, 2020 Spire's  
12 loss in sales revenue was approximately \$ \*\* \_\_\_\_ \*\* and projected loss in sales revenue  
13 for May 2020 was approximately \$\*\* \_\_\_\_ \*\*. <sup>4</sup>

14 Q. Why is Staff taking a different position in regards to revenue losses associated  
15 with late payment fees and reconnection fees than for revenue losses associated with  
16 customer sales?

17 A. The waiving of late payment fees and reconnection fees can be seen as  
18 forestalling customers from being disconnected or helping customers to be able to reconnect.  
19 Being able to continue to receive utility service during the COVID-19 pandemic is important  
20 to customers and their health. The waiving of late payment fees and reconnection fees are  
21 similar to previous deferrals ordered due to implementation of an "emergency" cold weather  
22 rule. Like the foregone amounts included within the emergency cold weather rule deferrals,  
23 the decision to suspend collection of late payment fees and reconnection fees normally due from  
24 customers was a decision made by a utility and/or the Commission. This is different from

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<sup>4</sup> Supplemental Response to Staff Data Request No. 2 in Case No. GU-2020-0376.

Rebuttal Testimony of  
Kimberly K. Bolin

1 Spire's request to defer lost sales revenues, which generally relate to decisions made by  
2 customers as to the amount of natural gas they will consume.

3 Q. Is Staff recommending that the Commission approve the Unanimous Stipulation  
4 and all of the conditions listed in the Unanimous Stipulation filed in this case?

5 A. Yes.

6 Q. Does this conclude your rebuttal testimony?

7 A. Yes.

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

In the Matter of Spire Missouri Inc.'s d/b/a )  
Spire Verified Application for an ) Case No. GU-2020-0376  
Accounting Authority Order Related to )  
COVID-19 Impacts )

**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 of Kimberly K. Bolin*; 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>
Evergy Metro, Inc., d/b/a Evergy Missouri Metro and Evergy Missouri West, Inc. d/b/a Evergy Missouri West	EU-2020-0350	<b><u>Rebuttal</u></b> – Accounting Authority Order, Lost Revenue, Carrying Costs	Pending
Empire District Electric Company	ER-2020-0311	<b><u>Rebuttal</u></b> – Coal Inventory Adjustment <b><u>Surrebuttal</u></b> – Coal Inventory Adjustment	Pending
Empire District Electric Company	ER-2019-0374	<b><u>Direct</u></b> – Overview of Staff’s Filing <b><u>Cost of Service Report</u></b> – 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 <b><u>Rebuttal</u></b> – Asset Retirement Obligations, AAO and Tracker Policy, Affiliate Transactions <b><u>Surrebuttal/True-Up</u></b> – Unamortized Balance of Joplin AAO, Credit Card Fees, Payroll Test year, Rate Case Expense Sharing, LED Lighting, Low-Income Pilot Program Amortization, Affiliate Transactions <b><u>Supplemental</u></b> – Jurisdictional Allocations, Rate Case Expense, Management Expense, Pension and OPEBs, Affiliate Transactions, Software Maintenance	Contested
Confluence Rivers Utility Operating Co., Inc.	WA-2019-0299	<b><u>Surrebuttal</u></b> – Quality of Service <b><u>Direct</u></b> – Net Book Value of Plant	Contested
Osage Utility Operating Co., Inc.	WA-2019-0185	<b><u>Surrebuttal</u></b> – Rate Base, Acquisition Incentive	Contested
Spire Inc.	GO-2019-0115 and GO-2019- 116	<b><u>Staff Direct Report</u></b> – Blanket Work Orders and Current Income Taxes	Contested
Empire District Electric Company and Liberty Utilities	AO-2018-0179	<b><u>Direct</u></b> – Moneypool <b><u>Surrebuttal</u></b> - Moneypool	Contested

**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Confluence Rivers Utility Operating Company, Inc.	WM-2018-0116 and SM-2018-0117	<b><u>Direct</u></b> – Rate Base, Roy L Utilities	Settled
Spire Missouri Inc.	GO-2016-0332, GO-2016-0333, GO-2017-0201, GO-2017-0202 GO-2018-0309 and GO-2018-0310	<b><u>Direct</u></b> – Removal of Plastic Main and Service Line Replacement Costs	Contested
Missouri-American Water Company	WR-2017-0285	<b><u>Cost of Service Report</u></b> – Pension/OPEB Tracker, FAS 87 Pension Costs, FAS 106 OPEBs Costs, Franchise Taxes <b><u>Rebuttal</u></b> –Defined Contribution Plan, Cloud Computing, Affiliate Transaction Rule (Water Utility) <b><u>Surrebuttal</u></b> – Rate Case Expense	Settled
Missouri-American Water Company	WO-2018-0059	<b><u>Direct</u></b> – ISRS Overview, Accumulated Deferred Income Taxes, Reconciliation	
Missouri Gas Energy and Laclede Gas Company	GO-2016-0332 and GO-2016-0333	<b><u>Rebuttal</u></b> – Inclusion of Plastic Main and Service Line Replacements	Contested
Empire District Electric Company/Liberty Utilities	EM-2016-0213	<b><u>Rebuttal</u></b> – Overview of Transaction, Ratemaking /Accounting Conditions, Access to Records <b><u>Surrebuttal</u></b> – OPC Recommended Conditions, SERP	Settled
Hillcrest Utility Operating Company, Inc.	WR-2016-0064	<b><u>Direct</u></b> – Partial Disposition Agreement	Contested
Empire District Electric Company	ER-2016-0023	<b><u>Requirement Report</u></b> – Riverton Conversion Project and Asbury Air Quality Control System <b><u>Direct</u></b> – Overview of Staff’s Revenue Requirement Report and Overview of Staff’s Rate Design Filing	Settled

**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-2015-0301	<b><u>Report on Cost of Service</u></b> – Corporate Allocation, District Allocations <b><u>Rebuttal</u></b> – District Allocations, Business Transformation <b><u>Surrebuttal</u></b> – District Allocations, Business Transformation, Service Company Costs	Settled
Empire District Electric Company	ER-2014-0351	<b><u>Direct</u></b> – Overview of Staff’s Filing <b><u>Rebuttal</u></b> - ITC Over-Collection, Cost of Removal Deferred Tax Amortization, State Flow-Through <b><u>Surrebuttal</u></b> – 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	<b><u>Rebuttal</u></b> – Rate Base and Future Rates	Settled
Lake Region Water & Sewer	WR-2013-0461	<b><u>Direct</u></b> – Overview of Staff’s Filing <b><u>Report on Cost of Service</u></b> – True-Up, Availability Fees, Sewer Operating Expense, Sewer Equipment Maintenance Expense <b><u>Surrebuttal</u></b> – Availability Fees <b><u>True-Up Direct</u></b> – Overview of True-Up Audit <b><u>True-Up Rebuttal</u></b> – Corrections to True-Up	Contested

**CASE PARTICIPATION  
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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Empire District Electric Company	ER-2012-0345	<p><b><u>Direct</u></b> - Overview of Staff's Filing  <b><u>Report on Cost of Service</u></b> – SWPA Hydro Reimbursement, Joplin Tornado AAO Asset, SPP Revenues, SPP Expenses, Regulatory Plan Amortization Impacts, SWPA Amortization, Tornado AAO Amortization  <b><u>Rebuttal</u></b> – Unamortized Balance of Joplin Tornado AAO, Rate Case Expense, True-Up and Uncontested Issues  <b><u>Surrebuttal</u></b> – 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><b><u>Direct</u></b> – Overview of Staff's Filing  <b><u>Report on Cost of Service</u></b> - True-Up Recommendation, Tank Painting Tracker, Tank Painting Expense  <b><u>Rebuttal</u></b> - Tank Painting Expense, Business Transformation  <b><u>Surrebuttal</u></b> – Tank Painting Tracker, Acquisition Adjustment</p>	Settled
Missouri-American Water Company	WR-2010-0131	<p><b><u>Report on Cost of Service</u></b> - 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
Empire District Gas Company	GR-2009-0434	<p><b><u>Report on Cost of Service</u></b> – 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  <b><u>Direct</u></b> – Overview of Staff's Filing</p>	Settled
Laclede Gas Company	GT-2009-0056	<p><b><u>Surrebuttal Testimony</u></b> – Tariff</p>	Contested

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

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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	<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

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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

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