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Witness: *Kimberly K. Bolin*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Rebuttal Testimony*
Case No.: *EU-2021-0274*
Date Testimony Prepared: *January 7, 2022*

MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
AUDITING DEPARTMENT

REBUTTAL TESTIMONY
OF
KIMBERLY K. BOLIN

THE EMPIRE DISTRICT ELECTRIC COMPANY,
d/b/a Liberty

CASE NO. EU-2021-0374

Jefferson City, Missouri
January 2022

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REBUTTAL TESTIMONY

OF

KIMBERLY K. BOLIN

**THE EMPIRE DISTRICT ELECTRIC COMPANY,
d/b/a Liberty**

CASE NO. EU-2021-0274

EXECUTIVE SUMMARY2
EMPIRE’S AAO REQUEST3

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

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

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

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

13 Q. Are you the same Kimberly K. Bolin that authored Staff's Memorandum in this
14 proceeding?

15 A. Yes, I am.

16 **EXECUTIVE SUMMARY**

17 Q. What is the purpose of your testimony?

18 A. The purpose of my testimony is to respond to The Empire District Electric
19 Company's ("Empire" or "Company") application for an accounting authority order ("AAO")
20 permitting Empire to track and defer, beginning February 2021, to a regulatory asset:
21 (1) the remaining 5% of extraordinary fuel and purchased power costs from February 2021 that
22 was not deferred as a result of Case No. ER-2021-0032; (2) carrying costs on the total
23 February 2021 fuel and purchased power expenditures at the Company's weighted average cost

1 of capital; and (3) other costs specifically related to Winter Storm Uri, including outside legal
2 fees. While Staff recommends that the Commission approve Empire's request for an AAO,
3 Staff is opposed to including the carrying costs in the deferral at this time. Staff also
4 recommends that any increased margin revenues¹ received by Empire during February 2021
5 should offset the amount of the additional costs Empire is seeking to defer.

6 **EMPIRE'S AAO REQUEST**

7 Q. What does Empire request in its Application in Case No. EU-2021-0274?

8 A. Empire requests an AAO permitting Empire to track and defer, to a regulatory
9 asset, the costs associated with Winter Storm Uri. The costs to be deferred include: (1) the
10 remaining 5% of extraordinary fuel and purchased power costs from February 2021 that were
11 previously not authorized for deferral; (2) carrying costs on the total February 2021 fuel and
12 purchased power expenditures at the Company's weighed average cost of capital; and (3) other
13 costs specifically related to Winter Storm Uri, including outside legal fees.

14 Q. What is an AAO?

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

17 Q. How does an AAO benefit a utility?

18 A. An AAO allows a utility to defer costs associated with an extraordinary event.
19 Under normal accounting practices, a utility would charge to expense as incurred on its income
20 statement all costs associated with an extraordinary event. If deferral of those costs is
21 authorized through an AAO, the utility treats the costs associated with an extraordinary event as

¹ Margin revenues is defined as the revenues collected based upon the amount of kWh sold. Margin revenues in this instance do not include the monthly customer charge.

1 a regulatory asset and records them on its balance sheet to be amortized over some period of
2 time. An AAO gives the utility an **opportunity** to obtain rate recovery of the deferred item in
3 the future.

4 Q. What is a “regulatory asset?”

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

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

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

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

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

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

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

3 The whole idea of AAOs is to defer a final decision on current
4 extraordinary costs until a rate case is in order. At the rate case, the utility
5 is allowed to make a case that the deferred costs should be included, but
6 again there is no authority for the proposition put forth here that the PSC
7 is bound by the AAO terms²

8 Q. Does Staff consider the Winter Storm Uri to be an extraordinary event?

9 A. Yes.

10 Q. Are the financial impacts of Winter Storm Uri that Empire is requesting to
11 defer material?

12 A. Yes. Based upon Staff's most current Accounting Schedules in Case No.
13 ER-2021-0312, 5 % of Empire's income computed before extraordinary items is \$3,192,714.
14 The amount Empire is requesting to defer far exceeds this threshold.

15 The following table provides the amount of Missouri jurisdictional fuel and purchased
16 power expense incurred for February 2021:

17	Total MO Jurisdictional Fuel and Purchased Power	\$184,333,407
18	Ordinary Fuel & PP Recovered in Case No. ER-2021-0332	\$ 7,346,526
19	Total Extraordinary Fuel & PP (Case No. ER-2021-0332)	\$176,986,881
20	95% of Total Extraordinary MO Jurisdictional Fuel & PP	\$168,720,211
21	5% of Total Extraordinary MO Jurisdictional Fuel & PP	\$ 9,266,670

22 As shown above, 5% of the extraordinary fuel and purchased power costs from February 2021
23 is \$9,266,670. In Case No. ER-2021-0332, Empire was allowed to defer \$168,720,211 (or 95%)
24 of the extraordinary fuel and purchased power costs incurred during February 2021.

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

1 Q. Is Staff opposed to deferring the 5% of the total extraordinary Missouri
2 jurisdictional fuel and purchased power?

3 A. Normally, if fuel and purchased power costs are recovered through
4 Empire's FAC, then Empire would recover only 95% of the costs through the FAC and 5% of
5 the costs would not be recovered through that mechanism. However, Empire is requesting
6 that the 5% of the extraordinary February 2021 fuel and purchased power costs that would not
7 be eligible for recovery through the FAC be deferred in the instant application. While Staff is
8 not opposed to these amounts being deferred by Empire in an AAO, Staff's position as to
9 whether any, some or all of the deferral should be granted rate recovery will be presented in a
10 future general rate proceeding or in a future case involving a request to securitize these costs.

11 Q. Is Staff opposed to including carrying costs in the AAO requested by Empire?

12 A. Yes, at this time. Inclusion of carrying costs in a deferral has rarely been
13 authorized by the Commission. Since the appropriateness of applying carrying costs to deferrals
14 is essentially a ratemaking determination, Staff recommends the Commission wait until
15 Empire's next general rate case proceeding to decide whether carrying costs should be applied
16 to the deferred balance.

17 Q. If no ratemaking decisions are to be made in the context of this case, why is Staff
18 opposing the inclusion of carrying costs by Empire?

19 A. Any authorization to defer costs resulting from its AAO request will allow
20 Empire to book the deferred amounts as a regulatory asset on its balance sheet until its next
21 general rate case. If the Commission were to deny rate recovery of some or all of the deferred
22 financial impacts in a subsequent general rate case, Empire would have to "write-off" to
23 expense the amount of disallowed deferred costs. In the past, utilities have sometimes asserted

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1 that they will suffer harmful financial consequences as a result of any ordered write-off of
2 deferrals, and have argued that this alleged financial detriment requires or strongly suggests
3 that the Commission allow recovery of all deferred amounts in a future rate case proceeding.

4 Q. Is Staff opposed to including other costs specifically related to Winter Storm
5 Uri, including legal fees, in the AAO requested by Empire?

6 A. No.

7 Q. Does Staff recommend that the additional margin revenues sold during
8 February 2021 offset the costs Empire is seeking to defer?

9 A. Yes. Staff recommends that the additional margin revenues sold during
10 February 2021 offset the costs Empire is seeking to defer. Due to the colder weather during
11 this time period, Empire's margin revenues appear to have increased materially. To allow
12 Empire to capture all of the additional costs but not recognize the additional revenues associated
13 with Winter Storm Uri is not equitable to the ratepayers.

14 Q. Does Staff have a quantification for the additional amount of margin revenues
15 sold during this period?

16 A. No, not at this time. Staff has submitted discovery to Empire on this point.

17 Q. Does this conclude your rebuttal testimony?

18 A. Yes.

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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
The Empire District Electric Company	ER-2021-0312	<u>Cost of Service Report</u> – ARO, Amortization of Excess ADIT, Regulatory Lag and Risk Mitigation <u>Rebuttal</u> – Business Risk, Paygo, AROs, Transmission Tracker	Pending
Ameren Missouri	ER-2021-0240	<u>Cost of Service Report</u> – COVID-19 AAO Cost Recovery, Rate Switching Tracker, Allocation Factors, Company Owned Life Insurance, Equity Issuance Costs, Tracker Mechanisms Proposals Policy <u>Surrebuttal</u> – Normalization of COVID-19 Costs, Allocations, AMI Software	Settled
Ameren Missouri	GR-2021-0241	<u>Cost of Service Report</u> - COVID-19 AAO Cost Recovery, AMI-Software, Allocation Factors <u>Surrebuttal</u> – Normalization of COVID-19 Costs, AMI Software	Settled
Evergy Missouri Metro and Evergy Missouri West	ET-2021-0151	<u>Rebuttal Report</u> – Accounting	Contested
Spire Missouri	GR-2021-0108	<u>Cost of Service Report</u> – COVID-19 AAO Recovery <u>Surrebuttal</u> – Trackers	Settled
Missouri-American Water Company	WR-2020-0344	<u>Cost of Service Report</u> – Future Test Year, Credit Card Fee Expense, Amortization of Excess ADIT, COVID-19 AAO Recovery <u>Rebuttal</u> – Future Test Year, COVID-19 AAO Recovery, Amortization of Excess ADIT, Affiliate Transactions, AFUDC Rate <u>Surrebuttal</u> – Future Test Year, COVID-19 AAO, Tax Cut and Jobs Act of 2017, Outside Services, COVID Impacts on Revenue	Settled
Spire Missouri, Inc.	GU-2020-0376	<u>Rebuttal</u> – Accounting Authority Order, Lost Revenues	Settled

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Evergy Metro, Inc., d/b/a Evergy Missouri Metro and Evergy Missouri West, Inc. d/b/a Evergy Missouri West	EU-2020-0350	<u>Rebuttal</u> – Accounting Authority Order, Lost Revenue, Carrying Costs	Contested
Empire District Electric Company	ER-2020-0311	<u>Rebuttal</u> – Coal Inventory Adjustment <u>Surrebuttal</u> – Coal Inventory Adjustment	Settled
Empire District Electric Company	ER-2019-0374	<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	Contested
Confluence Rivers Utility Operating Co., Inc.	WA-2019-0299	<u>Surrebuttal</u> – Quality of Service <u>Direct</u> – Net Book Value of Plant	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	<u>Direct</u> – Moneypool <u>Surrebuttal</u> - Moneypool	Contested

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Confluence Rivers Utility Operating Company, Inc.	WM-2018-0116 and SM-2018-0117	<u>Direct</u> – 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	<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

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Missouri-American Water Company	WR-2015-0301	<u>Report on Cost of Service</u> – Corporate Allocation, District Allocations <u>Rebuttal</u> – District Allocations, Business Transformation <u>Surrebuttal</u> – District Allocations, Business Transformation, Service Company Costs	Settled
Empire District Electric Company	ER-2014-0351	<u>Direct</u> – Overview of Staff’s Filing <u>Rebuttal</u> - ITC Over-Collection, Cost of Removal Deferred Tax Amortization, State Flow-Through <u>Surrebuttal</u> – Unamortized Balance of Joplin Tornado, ITC Over-Collections, Cost of Removal Deferred Tax Amortization, State Flow-Through, Transmission Revenues and Expenses	Settled
Brandco Investments/Hillcrest Utility Operating Company, Inc.	WO-2014-0340	<u>Rebuttal</u> – Rate Base and Future Rates	Settled
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

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Empire District Electric Company	ER-2012-0345	<p><u>Direct</u> - Overview of Staff's Filing <u>Report on Cost of Service</u> – SWPA Hydro Reimbursement, Joplin Tornado AAO Asset, SPP Revenues, SPP Expenses, Regulatory Plan Amortization Impacts, SWPA Amortization, Tornado AAO Amortization <u>Rebuttal</u> – Unamortized Balance of Joplin Tornado AAO, Rate Case Expense, True-Up and Uncontested Issues <u>Surrebuttal</u> – Unamortized Balance of Joplin Tornado AAO, SPP Transmission Expense, True-Up, Advanced Coal Investment Tax Credit</p>	Settled
Missouri-American Water Company	WR-2011-0337	<p><u>Direct</u> – Overview of Staff's Filing <u>Report on Cost of Service</u> - True-Up Recommendation, Tank Painting Tracker, Tank Painting Expense <u>Rebuttal</u> - Tank Painting Expense, Business Transformation <u>Surrebuttal</u> – Tank Painting Tracker, Acquisition Adjustment</p>	Settled
Missouri-American Water Company	WR-2010-0131	<p><u>Report on Cost of Service</u> - Pension/OPEB Tracker, Tank Painting Tracker, Deferred Income Taxes, FAS 87 Pension Costs, FAS 106 – Other Post-Employment Benefits, Incentive Compensation, Group Insurance and 401(k) Employer Costs, Tank Painting Expense, Dues and Donations, Advertising Expense, Promotional Items, Current and Deferred Income Tax Expense</p>	Settled
Empire District Gas Company	GR-2009-0434	<p><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</p>	Settled
Laclede Gas Company	GT-2009-0056	<p><u>Surrebuttal Testimony</u> – Tariff</p>	Contested

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Missouri-American Water Company	WR-2008-0311 & SR-2008-0312	<u>Report on Cost of Service</u> – Tank Painting Tracker, Lobbying Costs, PSC Assessment <u>Direct</u> – Overview of Staff’s Filing <u>Rebuttal</u> – True-Up Items, Unamortized Balance of Security AAO, Tank Painting Expense, Fire Hydrant Painting Expense <u>Surrebuttal</u> – Unamortized Balance of Security AAO, Cedar Hill Waste Water Plant, Tank Painting Expense, Fire Hydrant Painting Expense	Settled
Missouri Gas Utility, Inc.	GR-2008-0060	<u>Report on Cost of Service</u> – Plant-in Service/Capitalization Policy, Plant-in Service/Purchase Price Valuation, Depreciation Reserve, Revenues, Uncollectible Expense	Settled
Laclede Gas Company	GR-2007-0208	<u>Direct</u> - Test Year and True-Up, Environmental costs, AAOs, Revenue, Miscellaneous Revenue, Gross receipts Tax, Gas Costs, Uncollectibles, EWCR, AMR, Acquisition Adjustment	Settled
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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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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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	<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