

Exhibit No. 204

Exhibit No.:
Issue(s): COVID AAO
Witness: Kimberly K. Bolin
Sponsoring Party: MoPSC Staff
Type of Exhibit: Direct Testimony
Case Nos.: ER-2022-0129 and
ER-2022-0130
Date Testimony Prepared: June 8, 2022

MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL AND BUSINESS ANALYSIS DIVISION

DIRECT TESTIMONY
OF
KIMBERLY K. BOLIN

Evergy Metro, Inc. d/b/a Evergy Missouri Metro
Case No. ER-2022-0129

Evergy Missouri West, Inc. d/b/a Evergy Missouri West
Case No. ER-2022-0130

Jefferson City, Missouri
June 2022

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DIRECT TESTIMONY OF
KIMBERLY K. BOLIN**

**Evergy Metro, Inc. d/b/a Evergy Missouri Metro
Case No. ER-2022-0129**

**Evergy Missouri West, Inc. d/b/a Evergy Missouri West
Case No. ER-2022-0130**

EXECUTIVE SUMMARY2
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1 A. Yes, numerous times. Please refer to Schedule KKB-d1, attached to this
2 Direct Testimony, for a list of the major audits in which I have assisted and filed testimony with
3 OPC and with the Commission.

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

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

12 **EXECUTIVE SUMMARY**

13 Q. What is the purpose of your direct testimony?

14 A. The purpose of my direct testimony is to provide Staff's recommendation for
15 the recovery of the COVID-19 AAO that was granted in Case No. EU-2020-0350. I also
16 discuss the allocation issue that was originally proposed by Evergy in Case No. EU-2021-0283,
17 but is now being addressed as part of this case.

18 Q. Through this testimony, do you provide any recommendations for
19 recommended expense levels to be reflected in the revenue requirement ordered in this case?

20 A. Yes. I provide the amortization expense level for the COVID-19 AAO.

1 **COVID AAO**

2 Q. Was Evergy Missouri Metro (“Evergy Metro”) and Evergy Missouri West
3 (“Evergy West”) granted an AAO for COVID-19 costs?

4 A. Yes. In Case No. EU-2020-0350, the Commission granted an AAO to allow
5 Evergy Metro and Evergy West to defer, in a regulatory asset, specific costs associated with the
6 COVID-19 pandemic netted against specific savings also associated with the pandemic.

7 Q. What costs were Evergy Metro and Evergy West allowed to track?

8 A. Evergy Metro and Evergy West was allowed to track and defer into a regulatory
9 asset for the following costs beginning March 1, 2020 until March 31, 2021 as follows:

10 1. New or incremental operating and maintenance expense related to protecting
11 employees and customers – eligible costs, as follows:

12 i. Additional cleaning of facilities and vehicles;

13 ii. Personal protective equipment (i.e., masks, gloves, sanitizing sprays,
14 temperature testing, plexiglass shields, etc.);

15 iii. Technology upgrades which include equipment directly related to enabling
16 employees to work from home and associated contract labor. Such costs shall
17 not extend to costs normally incurred by the employee including internet
18 connectivity at the home;

19 iv. Employee sequestration preparation costs (and employee sequestration costs
20 if that becomes necessary).

21 2. Increased bad debt expense due to COVID-19 to the extent total bad debt
22 expense exceeds levels \$5,552,581 for Evergy Metro and \$2,894,841 for Evergy West;

1 3. Costs related to any assistance programs implemented to aid customers with
2 payment of electric bills during the pandemic, except for the contributions by the Company
3 addressed in paragraph 17 of the Non-Unanimous Stipulation and Agreement and the program
4 designated as confidential in the Company's filing in Case No. EO-2020- 0383;

5 4. Waived late payment fees up to \$1,909,451 for Evergy Metro and \$725,422 for
6 Evergy West and waived reconnection fees up to \$362,605 for Evergy Metro and \$271,385 for
7 Evergy West.

8 Q. What cost savings were Evergy Metro and Evergy West required to track?

9 A. Evergy Metro and Evergy West also agreed to track and net against the deferred
10 costs recorded as a regulatory asset the following operating costs;

11 1. Travel expense (hotels, airfare, meals, entertainment);

12 2. Training expense;

13 3. Office supplies;

14 4. Utility service provided to facilities leased or owned by the Company;

15 5. Staffing reductions due to the COVID-19 pandemic, but excluding staffing
16 reductions instituted in furtherance of merger savings and integration plans or in furtherance of
17 the Sustainability Transformation Plan;

18 6. Reduced employee compensation and benefits due to the COVID-19 pandemic,
19 but excluding reductions in furtherance of merger savings and integration plans or in
20 furtherance of the Sustainability Transformation Plan;

21 7. Any income tax benefits from taxable net operating losses that are carried back
22 to previous tax years per the 2020 Coronavirus Aid, Relief and Economic Security
23 ("CARES") Act;

1 8. Any direct federal or state assistance the Company receives or any federal or
2 state assistance received by Evergy, Inc., properly allocable to Evergy Metro and/or
3 Evergy West, related to COVID-19 relief.

4 Q. What amounts does Staff recommend for inclusion in the AAO?

5 A. Staff recommends the following waived revenues, expenses, and savings for the
6 period of March 1, 2020 through March 31, 2021 be included in the AAO:

Description	Evergy Metro	Evergy West
Bad Debt Expense	\$1,925,199	\$2,847,408
Waived Late Fees	\$1,909,451	\$725,422
Waived Reconnect Revenues	\$310,442	\$241,600
Customer Assistance Programs	\$45,911	\$40,812
Communications Expense for Customer Assistance Programs	\$13,725	\$26,802
Additional Cleaning Costs	\$124,374	\$135,322
PPE	\$84,924	\$60,651
IT costs	\$139,524	\$78,559
Sequestration Preparation Costs	\$98,973	\$71
Reduced Travel & Training Expense	\$(1,171,186)	\$(576,460)
Reduced Utility Costs	\$(15,713)	\$(679,065)
Total	\$3,465,625	\$2,901,121

7
8 Q. How did Staff determine the appropriate amounts to include in the AAO?

1 A. Staff reviewed Evergy Metro’s and Evergy West’s workpapers and the report
2 filed by Evergy in Case No. EU-2020-0350 on May 13, 2021.

3 Q. What amortization period does Staff recommend for the COVID-19 AAO?

4 A. Staff recommends amortization period of 4 years. The annual amortization
5 would accordingly be \$866,406 for Evergy Metro and \$725,280 for Evergy West.

6 **WINTER STORM URI – EVERGY METRO ONLY**

7 Q. During Winter Storm Uri was Evergy Metro able to sell more energy than it
8 spent on fuel?

9 A. Yes, during Winter Storm Uri, Evergy Metro was able to sell more energy than
10 it spent on fuel. This resulted in a net revenue situation, which was refunded to the customers
11 in Case NO. ER-2022-0025 through the fuel adjustment clause rate adjustment tariff.

12 Q. Did Evergy Metro file for an AAO to defer the net revenue to a regulatory
13 liability to later be returned to the customers?

14 A. Yes. In Case No. EU-2021-0283, Evergy Metro requested the net revenue not
15 be included in the Fuel Adjustment Clause (“FAC”) but that Evergy Metro be granted an AAO
16 permitting it to identify, track, document, accumulate, and defer in a regulatory liability its
17 extraordinarily incurred revenues and costs related to Winter Storm Uri. Evergy Metro also
18 requested that the deferral be allocated differently to the Missouri jurisdiction than how costs
19 and revenues of this nature are normally allocated to Missouri.

20 Q. In Case No. ER-2022-0025, did the Commission deny Evergy Metro’s request
21 to defer the net revenue and order the net revenue pass through Evergy Metro’s FAC rate
22 adjustment tariff?

1 A. Yes. The Commission found that the plain language of its rule did not permit
2 Evergy Metro to defer extraordinary revenues from its FAC adjustment tariff. Evergy Metro
3 was ordered to file an FAC adjustment tariff inclusive of off-system sales revenues from
4 Winter Storm Uri, with any applicable interest. However, the issue of allocations is still a
5 remaining issue in Case No. EU-2021-0283. The parties to Case No. EU-2021-0283 agree that
6 the jurisdictional allocation issue should be addressed in this rate case.

7 Q. Please describe the allocation issue.

8 A. In Case No. EU-2021-0283, Evergy Metro claims that the difference in the
9 jurisdictional allocations between Missouri and Kansas results in Evergy refunding 107% of its
10 actual off-system sales across Missouri and Kansas. The allocation approach proposed by
11 Evergy Metro would purportedly result in 100% of the net benefit flowing to its customers if
12 both the Commission and the Kansas Corporation Commission (“KCC”) approve this request.

13 Q. What are the differences in the allocation methodologies?

14 A. Missouri uses the Energy Allocator for fuel, purchased power and off-system
15 sales, while Kansas uses the Unused Energy Allocator. Staff continues to recommend that use
16 of the Energy Allocator is appropriate to allocate costs and revenues of this nature and should
17 be used for the net revenues that were a result of Winter Storm Uri. Please see the direct
18 testimony of Staff witness Alan Bax for further discussion on the calculation of the energy
19 allocator.

20 Q. Does this conclude your direct testimony?

21 A. Yes it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Evergy Metro, Inc. d/b/a Evergy)
Missouri Metro's Request for Authority to) Case No. ER-2022-0129
Implement a General Rate Increase for Electric)
Service)

In the Matter of Evergy Missouri West, Inc.)
d/b/a Evergy Missouri West's Request for) Case No. ER-2022-0130
Authority to Implement a General Rate)
Increase for Electric Service)

AFFIDAVIT OF KIMBERLY K. BOLIN

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW KIMBERLY K. BOLIN and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Direct Testimony of Kimberly K. Bolin*; and that the same is true and correct according to her best knowledge and belief.

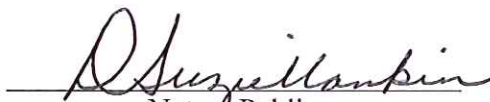
Further the Affiant sayeth not.


KIMBERLY K. BOLIN

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 6th day of June 2022.

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: April 04, 2025
Commission Number: 12412070


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>
The Empire District Electric Company	EO-2022-0040/EO-2022-0193	<u>Rebuttal</u> – ADIT and EADIT, Sharing of Costs, Decommissioning Costs, Winter Storm Uri AAO, Interest Earned on Capital Subaccount <u>Surrebuttal</u> – Asbury Environmental Asset/ARO, ADIT and EADIT	Pending
Ozarks Medical Center vs. Summit Natural Gas of Missouri, Inc.	GC-2022-0158	<u>Rebuttal</u> – Accounting Authority Order	Pending
The Empire District Gas Company	GR-2021-0320	<u>Direct</u> – Excess ADIT and Tax Tracker	Settled
The Empire District Electric Company	EU-2021-0274	<u>Rebuttal</u> – Winter Storm Uri AAO	Pending
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 <u>Surrebuttal</u> - Non-FAC Wind Revenues, ADIT and Excess ADIT, Iatan/PCB Environmental Costs, Market Price Protection Mechanism, Winter Storm Uri	Settled
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

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

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

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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-2017-0285	<u>Cost of Service Report</u> – Pension/OPEB Tracker, FAS 87 Pension Costs, FAS 106 OPEBs Costs, Franchise Taxes <u>Rebuttal</u> – Defined Contribution Plan, Cloud Computing, Affiliate Transaction Rule (Water Utility) <u>Surrebuttal</u> – Rate Case Expense	Settled
Missouri-American Water Company	WO-2018-0059	<u>Direct</u> – ISRS Overview, Accumulated Deferred Income Taxes, Reconciliation	
Missouri Gas Energy and Laclede Gas Company	GO-2016-0332 and GO-2016-0333	<u>Rebuttal</u> – Inclusion of Plastic Main and Service Line Replacements	Contested
Empire District Electric Company/Liberty Utilities	EM-2016-0213	<u>Rebuttal</u> – Overview of Transaction, Ratemaking /Accounting Conditions, Access to Records <u>Surrebuttal</u> – OPC Recommended Conditions, SERP	Settled
Hillcrest Utility Operating Company, Inc.	WR-2016-0064	<u>Direct</u> – Partial Disposition Agreement	Contested
Empire District Electric Company	ER-2016-0023	<u>Requirement Report</u> – Riverton Conversion Project and Asbury Air Quality Control System <u>Direct</u> – Overview of Staff’s Revenue Requirement Report and Overview of Staff’s Rate Design Filing	Settled
Missouri-American Water Company	WR-2015-0301	<u>Report on Cost of Service</u> – Corporate Allocation, District Allocations <u>Rebuttal</u> – District Allocations, Business Transformation <u>Surrebuttal</u> – District Allocations, Business Transformation, Service Company Costs	Settled
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

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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Brandco Investments/ Hillcrest Utility Operating Company, Inc.	WO-2014-0340	<u>Rebuttal</u> – Rate Base and Future Rates	Settled
Lake Region Water & Sewer	WR-2013-0461	<u>Direct</u> – Overview of Staff’s Filing <u>Report on Cost of Service</u> – True-Up, Availability Fees, Sewer Operating Expense, Sewer Equipment Maintenance Expense <u>Surrebuttal</u> – Availability Fees <u>True-Up Direct</u> – Overview of True-Up Audit <u>True-Up Rebuttal</u> – Corrections to True- Up	Contested
Empire District Electric Company	ER-2012-0345	<u>Direct</u> - Overview of Staff’s Filing <u>Report on Cost of Service</u> – SWPA Hydro Reimbursement, Joplin Tornado AAO Asset, SPP Revenues, SPP Expenses, Regulatory Plan Amortization Impacts, SWPA Amortization, Tornado AAO Amortization <u>Rebuttal</u> – Unamortized Balance of Joplin Tornado AAO, Rate Case Expense, True- Up and Uncontested Issues <u>Surrebuttal</u> – Unamortized Balance of Joplin Tornado AAO, SPP Transmission Expense, True-Up, Advanced Coal Investment Tax Credit	Settled
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

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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-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
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

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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Kansas City Power and Light Company	ER-2006-0314	<p><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</p> <p><u>Surrebuttal</u>- Uncollectible (Bad Debt) Expense, Payroll, A&G Salaries Capitalization Ratio, Other Employee Benefits</p>	Contested
Missouri Gas Energy	GR-2006-0204	<p><u>Direct</u>- Payroll, Incentive Compensation, Payroll Taxes, Employee Benefits, Lobbying, Customer & Governmental Relations Department, Collections Contract</p>	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

**CASE PARTICIPATION
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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>
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

**CASE PARTICIPATION
OF
KIMBERLY K. BOLIN**

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>
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

**CASE PARTICIPATION
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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