

Exhibit No. 301P

Exhibit No.:
Issue(s): *Accounting Authority
Order*
Witness: *Kimberly K. Bolin*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Rebuttal Testimony*
Case No.: *GC-2022-0158*
Date Testimony Prepared: *March 30, 2022*

MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
AUDITING DEPARTMENT

REBUTTAL TESTIMONY
OF
KIMBERLY K. BOLIN

OZARKS MEDICAL CENTER, d/b/a Ozarks Healthcare
VS.
SUMMIT NATURAL GAS OF MISSOURI, INC.

CASE NO. GC-2022-0158

Jefferson City, Missouri
March 2022

**** Denotes Confidential Information ****

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KIMBERLY K. BOLIN
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CASE NO. GC-2022-0158

EXECUTIVE SUMMARY2
OMC’s AAO REQUEST.....3

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 with
4 OPC and with the Commission.

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

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

13 **EXECUTIVE SUMMARY**

14 Q. What is the purpose of your testimony?

15 A. The purpose of my testimony is to respond to Ozarks Medical Center d/b/a Ozarks
16 Healthcare's ("OMC") witness Josh Reeves' direct testimony and OMC's application for an
17 accounting authority order ("AAO"). As an alternative, OMC asks the Commission to order a
18 special payment arrangement, with OMC paying ten percent of the total bill within thirty days
19 following the Commission order in this proceeding and paying the remainder out in equal
20 monthly installments over a ten-year period. Staff is opposed to granting an AAO for this situation
21 especially since OMC wants the other ratepayers in SNGMO's service territory to pay for
22 OMC's bill. However, Staff is not opposed to any payment arrangements that could be made
23 between OMC and SNGMO.

1 **OMC'S AAO REQUEST**

2 Q. Who is OMC?

3 A. OMC is a non-profit organization that provides healthcare services in south central
4 Missouri and north-central Arkansas. Per OMC's website, OMC has a 114-bed acute care hospital,
5 and family medicine and specialty clinics throughout this region.

6 Q. What is OMC requesting in this case?

7 A. OMC is requesting the Commission issue an AAO to track and defer the disputed
8 cash-out debt incurred during Winter Storm Uri by OMC for future consideration in Summit
9 Natural Gas of Missouri, Inc.'s ("SNGMO") rate case. OMC believes the amortization of this
10 AAO should be spread across the service area since OMC is a not-for-profit entity.

11 Q. What is an AAO?

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

14 Q. How does an AAO benefit a utility?

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

21 Q. What is a "regulatory asset?"

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

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

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

11 Q. Does the Commission make ratemaking findings when the AAO is issued?

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

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

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

20 The whole idea of AAOs is to defer a final decision on current extraordinary
21 costs until a rate case is in order. At the rate case, the utility is allowed to
22 make a case that the deferred costs should be included, but again there is no
23 authority for the proposition put forth here that the PSC is bound by the
24 AAO terms.¹

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

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

2 A. Yes.

3 Q. Are the fuel costs incurred by OMC (revenues not collected by SNGMO) during
4 Winter Storm Uri extraordinary costs for SNGMO?

5 A. Yes. Based upon SNGMO's 2020 Annual Report filed with the Commission,
6 five percent of SNGMO's income computed before extraordinary items is \$224.188.

7 Q. Did the Commission allow SNGMO to spread the fuel costs occurred during
8 Winter Storm Uri over 5 years in Case No. GR-2022-0122?

9 A. Yes. The Commission allowed SNGMO to spread approximately
10 ** \$██████████ ** in fuel costs during Winter Storm Uri over five years.

11 Q. Are the Winter Storm Uri costs currently being collected from retail gas customers?

12 A. Yes, currently the cash-out imbalance of gas supply to OMC is included in the
13 PGA rates paid by customers. Once the cash-out imbalance for OMC is paid to SNGMO's
14 customers, PGA rates will be credited. Please see the rebuttal testimony of Staff witness David
15 Sommerer for further discussion on how PGA rates are calculated.

16 Q. Does Staff recommend the Commission grant an AAO for OMC's fuel costs?

17 A. No. Staff does not recommend the Commission grant an AAO for OMC's fuel
18 costs because these costs should not be borne by other ratepayers as suggested by OMC witness
19 Josh Reeves on page 8 of his direct testimony. While Staff may agree that OMC provides a
20 valuable service for people in that region, making other customer's pay for OMC's fuel costs is
21 essentially asking customers to involuntarily donate to OMC.

22 Q. As an alternative to an AAO, has OMC asked the Commission to order a special
23 payment arrangement?

Rebuttal Testimony of
Kimberly K. Bolin

1 A. Yes. On page 7 of OMC witness Josh Reeves' Direct testimony, he requests in the
2 alternative to an AAO that the Commission order a special payment arrangement. He states that
3 OMC would pay 10 % of the total bill within 30 days following the Commission order and then
4 pay the remainder in monthly installments over 10 years.

5 Q. Is Staff opposed to a payment arrangement for this bill?

6 A. No. Staff would prefer an extended payment arrangement to the granting of an
7 AAO in which the amortization of the AAO would be spread over all customers who are already
8 paying for their own costs incurred due to Winter Storm Uri. The other customers should not
9 have to pay for costs incurred by OMC.

10 Q. Does this conclude your rebuttal testimony?

11 A. Yes.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

Ozarks Medical Center d/b/a Ozarks Healthcare,)	
)	
Complainant,)	
)	
v.)	Case No. GC-2022-0158
)	
Summit Natural Gas of Missouri, Inc.,)	
)	
Respondent.)	

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 *Rebuttal 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

 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 29th day of March, 2022.

DJANNA L. VAUGHT Notary Public - Notary Seal State of Missouri Commissioned for Cole County My Commission Expires: July 18, 2023 Commission Number: 15207377

Djanna L. Vaughn

 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 Gas Company	GR-2021-0320	<u>Direct</u> – Excess ADIT and Tax Tracker	Pending
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
Spire Missouri	GR-2021-0108	<u>Cost of Service Report</u> – COVID-19 AAO Recovery <u>Surrebuttal</u> – Trackers	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-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
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

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

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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-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
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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<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><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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<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	<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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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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Laclede Gas Company	GR-2002-356	<u>Direct</u> - Advertising Expense; Safety Replacement Program and the Copper Service Replacement Program; Dues & Donations; Rate Case Expense <u>Rebuttal</u> - Gas Safety Replacement Program / Deferred Income Taxes for AAOs	Settled
Missouri-American Water Company	WO-2002-273	<u>Rebuttal</u> - Accounting Authority Order <u>Cross-Surrebuttal</u> - Accounting Authority Order	Contested
Environmental Utilities	WA-2002-65	<u>Direct</u> - Water Supply Agreement <u>Rebuttal</u> - Certificate of Convenience & Necessity	Contested
Warren County Water & Sewer	WC-2002-160 / SC-2002-155	<u>Direct</u> - Clean Water Act Violations; DNR Violations; Customer Service; Water Storage Tank; Financial Ability; Management Issues <u>Surrebuttal</u> - Customer Complaints; Poor Management Decisions; Commingling of Regulated & Non-Related Business	Contested
Laclede Gas Company	GR-2001-629	<u>Direct</u> - Advertising Expense; Safety Replacement Program; Dues & Donations; Customer Correspondence	Settled
Gateway Pipeline Company	GM-2001-585	<u>Rebuttal</u> - Acquisition Adjustment; Affiliated Transactions; Company's Strategic Plan	Contested
Empire District Electric	ER-2001-299	<u>Direct</u> - Payroll; Merger Expense <u>Rebuttal</u> - Payroll <u>Surrebuttal</u> - Payroll	Settled
Osage Water Company	SR-2000-556/ WR-2000-557	<u>Direct</u> - Customer Service	Contested

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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
St. Louis County Water Company	WR-2000-844	<u>Direct</u> - Main Incident Expense	Settled
Missouri American Water Company	WR-2000-281/ SR-2000-282	<u>Direct</u> - Water Plant Premature Retirement; Rate Case Expense <u>Rebuttal</u> - Water Plant Premature Retirement <u>Surrebuttal</u> - Water Plant Premature Retirement	Contested
Laclede Gas Company	GR-99-315	<u>Direct</u> - Advertising Expense; Dues & Donations; Miscellaneous Expense; Items to be Trued-up	Contested
St. Joseph Light & Power	HR-99-245	<u>Direct</u> - Advertising Expense; Dues & Donations; Miscellaneous Expense; Items to be Trued-up <u>Rebuttal</u> - Advertising Expense <u>Surrebuttal</u> - Advertising Expense	Settled
St. Joseph Light & Power	ER-99-247	<u>Direct</u> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs <u>Rebuttal</u> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs <u>Surrebuttal</u> - Merger Expense; Rate Case Expense; Deferral of the Automatic Mapping/Facility Management Costs	Settled
Laclede Gas Company	GR-98-374	<u>Direct</u> - Advertising Expense; Gas Safety Replacement AAO; Computer System Replacement Costs	Settled
Missouri Gas Energy	GR-98-140	<u>Direct</u> - Payroll; Advertising; Dues & Donations; Regulatory Commission Expense; Rate Case Expense	Contested

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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	<p><u>Direct</u>- Property Held for Future Use; Premature Retirement of Sewer Plant; Depreciation Study Expense; Deferred Maintenance</p> <p><u>Rebuttal</u>- Property Held for Future Use; Premature Retirement of Sewer Plant; Deferred Maintenance</p> <p><u>Surrebuttal</u>- Property Held for Future Use; Premature Retirement of Sewer Plant</p>	Contested
St. Louis County Water Company	WR-95-145	<p><u>Rebuttal</u>- Tank Painting Reserve Account; Main Repair Reserve Account</p> <p><u>Surrebuttal</u>- Main Repair Reserve Account</p>	Contested