

Exhibit No.:
Issue(s): *Overview of the Staff's Filing*
Witness: *Kimberly K. Bolin*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Rebuttal Testimony*
Case No.: *EA-2024-0237*
Date Testimony Prepared: *September 13, 2024*

MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL AND BUSINESS ANALYSIS DIVISION

REBUTTAL TESTIMONY

OF

KIMBERLY K. BOLIN

UNION ELECTRIC COMPANY
D/B/A AMEREN MISSOURI

CASE NO. EA-2024-0237

Jefferson City, Missouri
September 2024

1 A. Yes, numerous times. Please refer to Schedule 1, attached to this
2 Rebuttal Testimony, for a list of the major audits in which I have assisted and filed testimony
3 with 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. Please summarize your rebuttal testimony in this proceeding.

14 A. I am sponsoring the Staff's Report ("Report") in this proceeding that is being
15 filed concurrently with this rebuttal testimony. I also provide in this rebuttal testimony an
16 overview of the Staff's recommendations and conditions for approval of the CCN.

17 **OVERVIEW OF STAFF'S RECOMMENDATIONS**

18 Q. Is Staff recommending the Commission grant Ameren Missouri a certificate of
19 Convenience and Necessity ("CCN") for the Castle Bluff Project?

20 A. Yes, but with the following conditions:

- 21 1. Ameren Missouri shall provide Staff the completed Replacement Impact
22 Study, Reliability Assessment Study, and if required by MISO, Facilities

1 Study. If the results of the required study materially change the total cost of the
2 project by increasing total interconnection costs more than 15% above
3 modeled interconnection costs, Ameren Missouri shall notify the Commission
4 by a filing in this case.

5 2. Staff and Ameren Missouri file a set of in-service criteria prior to the start of
6 construction of this project.

7 3. Ameren Missouri shall notify Staff if Ameren Missouri changes the operations
8 from being economically dispatched in the Day-ahead and Real-time Markets.

9 4. Ameren Missouri will file quarterly reporting of progress of the construction.
10 This report shall include, but not be limited to quarterly progress reports on
11 permitting, plans, specifications, and construction progress for the project be
12 included in the CCN.

13 5. Ameren Missouri shall provide all cold weather readiness reporting for these
14 units, and develop and implement a policy to determine if tuning is necessary
15 and provide that policy to Staff.

16 6. Ameren Missouri's operating air permit shall allow for tuning on both fuels.

17 7. Ameren Missouri shall submit an overview of its plans for restoration of safe
18 and adequate service after significant, unplanned/forced outages ninety (90)
19 days prior to the time when the Castle Bluff Project will be placed in-service.

20 Q. Does Staff recommend the Commission grant Ameren Missouri a variance from
21 the requirement in 20 CSR 4240-20.045(6)(J) allowing Ameren Missouri to submit an overview
22 of its plans for restoration of safe and adequate service after significant, unplanned/forced
23 outages ninety days prior to the time when the Castle Bluff Project will be placed in service?

Rebuttal Testimony of
Kimberly K. Bolin

1 A. Yes, Staff recommends the Commission order Ameren Missouri to provide the
2 restoration plans at least 90 days prior to the project's in-service date.

3 Q. Is Staff recommending construction accounting treatment for the
4 Castle Bluff Project?

5 A. No. Staff is not recommending construction accounting treatment for the
6 Castle Bluff Project. Staff does not believe Ameren Missouri needs an incentive such as
7 construction accounting to incentivize Ameren Missouri to build the Castle Bluff Project.

8 Q. If the Commission were to decide the use of construction accounting was
9 appropriate, does Staff have recommended conditions the Commission should approve?

10 A. Yes, if the Commission were to decide that the use of construction accounting
11 was appropriate Staff would recommend that the Commission order a lower ROE, such
12 as 250 basis point reduction in the equity portion of the AFUDC rate and establish an ending
13 date of no later than March 31, 2028 for the deferring of the AFUDC and depreciation.

14 Q. Please identify the Staff experts/witnesses responsible for addressing the various
15 issues in this case.

16 A. The Staff experts/witnesses for each listed issue are as follows:

<u>Staff Witness</u>	<u>Issue</u>
Brodrick Niemeier	Application Requirements
Kimberly Bolin	Construction Accounting
Malachi Bowman	Applicants Qualifications

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Francisco Del Pozo	Duel Fuel Challenges, Economic Feasibility
Shawn Lange	Need, Public Interest, Resource Adequacy, In-Service Criteria, Interconnection Operations, Construction Reporting, Combustion Turbine Generator, Winter Operations
J Luebbert	Economic Feasibility
Marina Stever	Economic Feasibility
Seoung Joun Won, PhD	Financial Capability

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2

Q. Does this conclude your prepared rebuttal testimony in this proceeding?

3

A. Yes, it does.

**CASE PARTICIPATION
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Missouri-American Water Company	WR-2022-0303	<u>Direct</u> – COVID 19 AAO Amortization, Test Year/True-Up/Discrete Adjustments <u>Rebuttal</u> - Bad Debt Tracker, Production Cost Tracker, Property Tax Tracker, Discrete Adjustments, Depreciation and Carrying Cost Deferral, Affiliate Transactions Rules <u>Surrebuttal</u> - Depreciation and Carrying Costs Deferral, Discrete Adjustments	Contested
Spire Missouri	GR-2022-0179	<u>Direct</u> – Short-term debt <u>Rebuttal</u> – Short-term debt	Pending Settlement
Evergy Missouri West	EF-2022-0155	<u>Rebuttal</u> – Winter Storm Uri, Affiliate Transactions <u>Surrebuttal</u> – Winter Storm Uri, Affiliate Transactions, Tax Savings	Contested
Evergy Missouri	ER-2022-0129/ER-2022-0130	<u>Direct</u> – COVID AAO, Winter Storm Uri Jurisdictional Allocations <u>Rebuttal</u> - Trackers <u>Surrebuttal</u> – Winter Storm Uri Jurisdictional Allocations	Settled
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	Contested
Ozarks Medical Center vs. Summit Natural Gas of Missouri, Inc.	GC-2022-0158	<u>Rebuttal</u> – Accounting Authority Order	Contested
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

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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
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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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
Confluence Rivers	WR-2023-0006	<u>Direct</u> – Income Taxes <u>Surrebuttal</u> – Income Taxes	Contested