

Exhibit No.:
Issues: *ISRS Overview; Accumulated
Deferred Income Taxes;
Reconciliation*
Witness: *Kimberly K. Bolin*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Direct Testimony*
Case No.: *WO-2018-0059*
Date Testimony Prepared: *November 20, 2017*

MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF DIVISION

AUDITING DEPARTMENT

DIRECT TESTIMONY

OF

KIMBERLY K. BOLIN

MISSOURI AMERICAN WATER COMPANY

CASE NO. WO-2018-0059

Jefferson City, Missouri
November 20, 2017

1 **DIRECT TESTIMONY**

2 **OF**

3 **KIMBERLY K. BOLIN**

4 **MISSOURI AMERICAN WATER COMPANY**

5 **CASE NO. WR-2018-0059**

6
7 Q. Please state your name and business address.

8 A. Kimberly K. Bolin, P.O. Box 360, Suite 440, Jefferson City, MO 65102.

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

10 A. I am a Utility Regulatory Auditor for the Missouri Public Service Commission
11 (“Commission”).

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

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

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

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

21 Q. Have you previously filed testimony before this Commission?

22 A. Yes, numerous times. Please refer to Schedule 1, attached to this Direct
23 Testimony, for a list of the major audits in which I have assisted and filed testimony with
24 OPC and with the Commission.

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

3 A. I have received continuous training at in-house and outside seminars on
4 technical ratemaking matters both when employed by OPC and since I began my employment
5 at the Commission. I have been employed by this Commission or by OPC as a Regulatory
6 Auditor for over 20 years and have submitted testimony on ratemaking matters numerous
7 times before the Commission. I have also been responsible for the supervision of other
8 Commission employees in rate cases and other regulatory proceedings.

9 Q. Have you participated in the Commission Staff's ("Staff") review
10 of the application filed by Missouri American Water Company ("MAWC) in
11 Case No. WR-2018-0059?

12 A. Yes, I have, with the assistance of other members of Staff.

13 **EXECUTIVE SUMMARY**

14 Q. Please summarize your testimony in this proceeding.

15 A. In this testimony, I will present Staff's positions regarding the proposed
16 inclusion of net operating losses (NOL) as an offset to accumulated deferred income taxes
17 (ADIT) and regarding the inclusion of the reconciliation of prior Infrastructure System
18 Replacement Surcharge (ISRS) under collected amounts in the ISRS revenue requirement. I
19 will also provide a brief overview of the ISRS process.

20 **ISRS OVERVIEW**

21 Q. What is the ISRS?

1 A. ISRS is a single-issue ratemaking tool authorized by the Missouri General
2 Assembly which allows certain water utilities (Section 393.1000 to 393.1006 RSMo.) to
3 recover the costs associated with qualifying plant additions outside of the context of a general
4 rate case. The Commission has promulgated rules setting forth the ISRS filing requirements
5 and procedures for water utilities at 4 CSR 240-3.650. Through filed ISRS applications,
6 qualifying utilities can recover the depreciation expense and net return associated with
7 eligible net plant additions, as well as an amount associated with property taxes that will be
8 due within the twelve months, on those additions.

9 Q. Please briefly explain the process Staff follows when evaluating what amounts
10 to recommend to the Commission for inclusion in an ISRS?

11 A. First, Staff reviews the Company's Petition for an ISRS and the provided
12 attachments. We then review and follow the ISRS statute, sections 393.1000 to 393.1006.
13 These statutes identify what charges are "Eligible infrastructure system replacements," as that
14 term is defined by statute, and which are not. Staff further relies upon the ISRS regulations,
15 found at Commission Rule 4 CSR 240-3.650. Then, we review the supporting workpapers,
16 invoices and other supportive documents that MAWC provides both as a part of their petition,
17 and in response to our investigation. As a part of the Staff investigation, we evaluate whether
18 a project that MAWC requests receive ISRS treatment is actually eligible. We also examine
19 the requests for potential errors and correct those. Finally, after we have identified all of the
20 ISRS-eligible projects and removed errors, as well as removed projects or costs that do not
21 meet the statute, we calculate the sum of the eligible costs. We then include ISRS plant
22 related costs such as depreciation expense, return, property tax and applicable taxes. The
23 specific inclusions and adjustments that Staff made in this particular case can be found in the

1 attachment to the Staff Recommendation, attached to Ms. Newkirk's Testimony as
2 Schedule CNN-d2.

3 Q. If approved, when will the rates from this ISRS become effective?

4 A. The rates from this ISRS will become effective no later than
5 December 27, 2017.

6 Q. Has MAWC recently filed for general rate proceeding and when will the rates
7 for that proceeding become effective?

8 A. MAWC filed Case No. WR-2017-0285 on June 30, 2017. The rates for that
9 proceeding will become effective no later than May 28, 2018. This is the same date that the
10 rates from this ISRS proceeding will be reset to zero. Thus, the rates from this ISRS will
11 only be in effect for approximately five months or less.

12 **ACCUMULATED DEFERRED INCOME TAXES**

13 Q. What is the issue?

14 A. In MAWC's application in this case, MAWC proposed inclusion of an NOL of
15 \$9,765,293 to offset ADIT in the amount of \$9,079,420 which increases the ISRS rate base by
16 \$685,874 in calculation of ISRS rates resulting from this case.

17 Q. What are accumulated deferred income taxes and how are they treated for
18 ISRS purposes?

19 A. Accumulated deferred income taxes are in effect a prepayment of income taxes
20 by MAWC's customers before payment by MAWC. As MAWC is allowed to deduct
21 depreciation expense on an accelerated basis for income tax purposes, the amount of
22 depreciation expense used to determine the amount of income taxes payable by MAWC is
23 considerably higher than the straight-line depreciation expense amount used for ratemaking

1 purposes. This results in what is referred to as a “book-tax timing difference,” and creates a
2 deferral of income taxes to the future. Generally, deferred income taxes associated with all
3 book-tax timing differences that are created through the ratemaking process and are collected
4 in rates from customers should be reflected as a reduction to rate base. This is the approach
5 that Staff has applied in this ISRS application.

6 Q. What is a “net operating loss?”

7 A. A net operating loss is the result when a company's allowable tax deductions
8 are greater than its taxable income for a given period. NOLs generally can be used to
9 recover past tax payments or they may apply the NOL to future income tax payments,
10 reducing the need to make payments in future years.

11 Q. Under what circumstances would Staff include a NOL as an offset to ADIT?

12 A. For ISRS purposes, Staff would include a NOL as an offset to ADIT if the
13 accelerated depreciation tax deductions¹ associated with the incremental plant additions
14 caused a NOL.

15 Q. Has MAWC persuaded Staff that an NOL should be reflected in the ISRS
16 revenue requirement in this application?

17 A. No. To date, Staff is not persuaded by MAWC that the NOL should be an
18 offset to ADIT or that the NOLs are attributable to ISRS incremental plant additions.

19 **RECONCILIATION**

20 Q. Within the ISRS context, what is reconciliation?

21 A. In the context of this ISRS application, reconciliation is the process accounting
22 for a remaining amount of an ISRS rate that was over- or under-collected from ratepayers

¹ Other factors could possibly cause a NOL

1 after the ISRS rate has been reset to zero in a previous rate case. Commission regulation
2 4 CSR 240-3.650 (17) explicitly authorize this process. It states:

3 An eligible water utility that has implemented an ISRS shall file revised ISRS
4 rate schedules to reset the ISRS to zero when new base rates and charges become effective
5 following a commission order establishing customer rates in a general rate proceeding that
6 incorporates eligible costs previously reflected in an ISRS into the subject utility's base rates.
7 If an over or under recovery of ISRS revenues, including any commission ordered refunds,
8 exists after the ISRS has been reset to zero, the amount of over or under recovery shall be
9 tracked in an account and considered in the water utility's next ISRS filing that it submits
10 pursuant to the provisions of section (2) of this rule.

11
12 Q. Have prior under collections been included in other MAWC ISRS applications
13 after a rate case has reset the ISRS rate to zero?

14 A. Yes. In a previous MAWC ISRS application, Case No. WO-2012-0401, an
15 under collection from the previous ISRS was included in the ISRS revenue requirement.
16 Case No. WO-2012-0401 was the first ISRS application filed after Case No. WR-2011-0311,
17 the general rate case in which the ISRS rate was reset to zero.

18 Q. How did a reconciliation amount come about for this ISRS petition?

19 A. At the time of MAWC's last rate case, Case No. WR-2015-0301,
20 MAWC's then-existing ISRS had been under-collected in total. The resolution of
21 Case No. WR-2015-0301, done in part by stipulation and agreement, reset the ISRS base rates
22 to zero, leaving approximately \$2.48 million in still uncollected amounts.

23 Q. Did the Non-Unanimous Revenue Requirement Stipulation and Agreement
24 (Stipulation and Agreement) filed in Case No. WR-2015-0301² address how the issue of the
25 ISRS was resolved in that proceeding?

26 A. Mostly. The ISRS issue was listed among many issues that were resolved by
27 the settlement, but there was no direction provided as to how the under collected amount

² See, Case No. WR-2015-0301, EFIS Item 227, p. 5, ¶ 6.

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1 would be settled. The items discussed in the Stipulation and Agreement as pertaining to the
2 ISRS issue were the following statements that can be found on page 5 of the Stipulation
3 and Agreement:

- 4 A. MAWC's current ISRS tariff will be reset to zero as of the effective date of the
5 new rates resulting from this proceeding.
6 B. For purposes of the ISRS only, the overall pre-tax weighted average cost of
7 capital shall be 10.35% (tax grossed-up rate of return).
8 C. Annualized revenues for purposes of determining the ISRS cap are not yet
9 available. This figure will not be available until the issue of billing
10 determinants is resolved.”
11

12 The issue was also listed as one of many issues resolved on page 2 of the Stipulation
13 and Agreement, but again with no direction as to how the under collected
14 reconciliation amount was to be handled in subsequent ISRS proceedings.

15 Q. Did the ISRS issue go to hearing in Case No. WR-2015-0301?

16 A. No. However, the List of Issues filed in that case presented the question as
17 “How should the Commission address the Western District Court of Appeal’s opinion in
18 WD78792?”³ No reference was made to any specific issue concerning MAWC’s under
19 collection of ISRS revenues.

20 Q. Did either MAWC, OPC or Staff address in filed testimony how the ISRS under
21 collected amounts should be treated in Case No. WR-2015-0301?

22 A. No.

23 Q. Since no details were provided in the Stipulation and Agreement as to how the
24 under collected ISRS amounts would be treated, did Staff conclude that inclusion of the under
25 collected amounts should be reflected in this ISRS, as would normally be done?

³ See, Case No. WR-2015-0301, EFIS Item 196, p. 14, ¶40. The issue list identified that MAWC and the Office of the Public Counsel would be the only parties presenting witnesses, but a footnote indicated Staff would present legal argument in opening.

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1 A. Yes. If the under collected amounts were not to be included in the proceeding
2 ISRS (this ISRS), then it would be a reasonable expectation that that detail would have been
3 clearly indicated in the Stipulation and Agreement since this would not be the normal course
4 of action.

5 Q. Did the Commission allow MAWC to carry over the reconciliation to this
6 proceeding in Case No. WO-2016-0098?

7 A. Yes. Case No. WO-2016-0098 was an application filed by MAWC to
8 reconcile the ISRS subsequent to the resolution of Case No. WR-2015-0301, MAWC's
9 previous general rate case. In Case No. WO-2016-0098, MAWC claimed an ISRS
10 under-collection for the period September 25, 2012 through September 30, 2015. On page 2
11 in the *Order Closing File* in that proceeding, the Commission determined that
12 "The reconciliation total will be carried over and addressed in MAWC's next ISRS and tariff
13 filing." The Commission cited 4 CSR240-3.650(17) as support.

14 Q. Is this ISRS matter, WO-2018-0059, the next ISRS referred to above?

15 A. Yes.

16 Q. In performing the reconciliation calculation in this proceeding, did you do
17 anything different from previous ISRS reconciliation calculations?

18 A. No. We followed the process Staff uses to calculate ISRS reconciliations.

19 Q. Does this conclude your direct testimony in this proceeding?

20 A. Yes, it does.

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

In The Matter of Missouri-American)	
Water Company for Approval to Establish an)	<u>Case No. WO-2018-0259</u>
Infrastructure System Replacement Surcharge)	<u>Tariff No. JW-2018-0020</u>
(ISRS))	

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 attached *Direct Testimony*; and that the same is true and correct according to her best knowledge and belief.

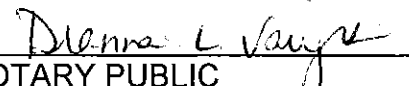
Further the Affiant sayeth not.



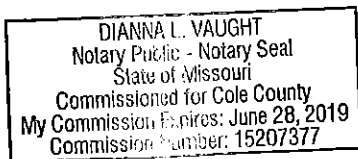
Kimberly K. Bolin

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 20th day of November, 2017.



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>
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
Brandco Investments/ Hillcrest Utility Operating Company, Inc.	WO-2014-0340	<u>Rebuttal</u> – Rate Base and Future Rates	Settled

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<u>Company Name</u>	<u>Case Number</u>	<u>Testimony/Issues</u>	<u>Contested or Settled</u>
Lake Region Water & Sewer	WR-2013-0461	<p><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</p> <p><u>Surrebuttal</u> – Availability Fees</p> <p><u>True-Up Direct</u> – Overview of True-Up Audit</p> <p><u>True-Up Rebuttal</u> – Corrections to True-Up</p>	Contested
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</p> <p><u>Rebuttal</u> – Unamortized Balance of Joplin Tornado AAO, Rate Case Expense, True-Up and Uncontested Issues</p> <p><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</p> <p><u>Rebuttal</u> - Tank Painting Expense, Business Transformation</p> <p><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

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

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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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<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

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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-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