

*Exhibit No.:* **Corrected** 100 - Public  
*Issues:* Accounting Authority Order,  
Lost Revenues,  
Carrying Costs  
*Witness:* Kimberly K. Bolin  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Rebuttal Testimony  
*Case No.:* EU-2020-0350  
*Date Testimony Prepared:* August 17, 2020

**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL AND BUSINESS ANALYSIS DIVISION**  
**AUDITING DEPARTMENT**

**REBUTTAL TESTIMONY**  
**OF**  
**KIMBERLY K. BOLIN**

**EVERGY METRO, INC., d/b/a EVERGY MISSOURI METRO and  
EVERGY MISSOURI WEST, INC., d/b/a EVERGY MISSOURI WEST**

**CASE NO. EU-2020-0350**

*Jefferson City, Missouri*  
*August 2020*

**\*\* Denotes Confidential Information \*\***

**REBUTTAL TESTIMONY OF**

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**CASE NO. EU-2020-0350**

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1 **REBUTTAL TESTIMONY OF**

2 **KIMBERLY K. BOLIN**

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4 **EVERGY MISSOURI WEST, INC., d/b/a EVERGY MISSOURI WEST**

5 **CASE NO. EU-2020-0350**

6 Q. Please state your name and business address.

7 A. My name is Kimberly K. Bolin. My business address is P. O Box 360, Suite 440,  
8 Jefferson City, MO 65102.

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

10 A. I am the Auditing Department Manager for the Missouri Public Service  
11 Commission (“Commission”).

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

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

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

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

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

23 A. Yes, numerous times. Please refer to Schedule KKB-r1, attached to this Rebuttal

1 Testimony, for a list of the major audits in which I have assisted and filed testimony with OPC  
2 and with the Commission.

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

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

11 **EXECUTIVE SUMMARY**

12 Q. What is the purpose of your testimony?

13 A. The purpose of my testimony is to respond to Evergy Missouri Metro and  
14 Evergy Missouri West's (collectively, "Evergy") Application in this proceeding, as well as the  
15 direct testimony of Evergy witnesses Darrin R. Ives. While Staff is recommending that the  
16 Commission grant some components of Evergy's Application for an Accounting Authority  
17 Order (AAO) to allow it to defer certain costs incurred due to the coronavirus disease  
18 ("COVID-19") pandemic, my testimony will explain why Staff is recommending that the  
19 Commission reject Evergy's request to defer what Evergy is referring to as lost revenues and  
20 carrying costs.

21 Q. Are other members of Staff also submitting rebuttal testimony in this  
22 proceeding?

1           A.     Yes. Staff witness Robin Kliethermes is submitting testimony concerning  
2 Evergy's calculation of lost revenues and Staff witness Byron M. Murray is submitting  
3 testimony concerning Evergy's customer historical usage.

4           **EVERGY'S AAO REQUEST**

5           Q.     What does Evergy request in its Application in Case No. EU-2020-0350?

6           A.     Evergy requests that the Commission issues an AAO allowing Evergy to defer  
7 all extraordinary costs and financial impacts incurred as a result of the COVID-19 pandemic,  
8 plus associated carrying costs.

9           Q.     What expenses and revenue does Evergy propose to defer?

10          A.     Evergy is proposing to defer the following expense and revenue impacts:

- 11           1. Expenses related to the protection of employees and customers such as
- 12           cleaning supplies, personal protective equipment, and temperature testing;
- 13           2. Information technology-related expenses incurred to enable employees
- 14           to work from home including hardware, licensing and connectivity costs;
- 15           3. Bad debt expense in excess of levels included in the cost of service
- 16           established in the most current rate case;
- 17           4. Waived late payment fees ~~in excess of~~ **up to the** amounts included in
- 18           the cost of service established in the most current rate case;
- 19           5. Preparation and any actual sequestration of employees;
- 20           6. Costs related to new assistance programs implemented to aid customer
- 21           with the payment of electric bills;
- 22           7. Lost revenues due to load degradation;
- 23           8. Carrying costs;
- 24           9. Other incremental costs or savings resulting from the pandemic not
- 25           identified above.

26          B.     What items does Staff support including in this AAO?

27          A.     Staff recommends including the incremental financial impacts for the above  
28 items due to COVID-19 except for lost sales revenues and carrying costs. Later in my rebuttal  
29 testimony, I will provide the reasons why Staff opposes including lost sales revenues and  
30 carrying costs in this AAO.

Rebuttal Testimony of  
Kimberly K. Bolin

1 Q. What is an AAO?

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

4 Q. How does an AAO benefit a utility?

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

12 Q. What is a "regulatory asset?"

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

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

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

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

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

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

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

10 The whole idea of AAOs is to defer a final decision on current  
11 extraordinary costs until a rate case is in order. At the rate case, the  
12 utility is allowed to make a case that the deferred costs should be  
13 included, but again there is no authority for the proposition put forth here  
14 that the PSC is bound by the AAO terms<sup>1</sup>

15 Q. If no ratemaking decisions are to be made in the context of this case, why is Staff  
16 opposing the inclusion of certain components requested by Evergy?

17 A. Any authorization to defer costs resulting from its AAO request will allow  
18 Evergy to book the deferred amounts as a regulatory asset on its balance sheet until its next  
19 general rate case. If the Commission were to deny rate recovery of some or all of the deferred  
20 financial impacts in a subsequent general rate case, Evergy would have to “write-off” to  
21 expense the amount of disallowed deferred costs. In the past, utilities have sometimes asserted  
22 that they will suffer harmful financial consequences as a result of any ordered write-off of  
23 deferrals, and have argued that this alleged financial detriment requires or strongly suggests  
24 that the Commission allow recovery of all deferred amounts in a future rate case proceeding.

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

Rebuttal Testimony of  
Kimberly K. Bolin

1 Q. Does Staff consider the COVID-19 pandemic to be an extraordinary event?

2 A. Yes. The COVID-19 pandemic has affected daily life in the U.S. to a degree not  
3 previously seen from a disease outbreak within living memory. COVID-19 has changed the  
4 way many people live and work, and appears to have had significant financial and operating  
5 impacts on utilities.

6 Q. Are the financial impacts that Evergy is requesting to defer material?

7 A. At this time, it is unknown what the final incremental costs, revenues and/or  
8 savings incurred will be as the COVID-19 pandemic continues for an indefinite period of time.  
9 A final assessment of the materiality of the financial impacts of the COVID-19 pandemic to  
10 Evergy will be made in its next general rate case proceeding when any request is made to  
11 recover the deferral in rates.

12 Q. Evergy has requested that the deferral begin March 1, 2020 without an ending  
13 date. Does Staff recommend a time limit to this deferral?

14 A. Yes. Staff recommends Evergy's deferral begin March 1, 2020 and end  
15 February 28, 2021. Because AAO deferrals should be strictly limited to the duration of  
16 extraordinary event impacts, normally there will be a relatively short period of time in which a  
17 utility is allowed to defer costs through an AAO application., However, due to the current  
18 uncertain duration of the COVID-19 pandemic, Staff's position is that allowing Evergy to defer  
19 COVID-19 pandemic costs for an initial 12-month period is reasonable. If Evergy can  
20 demonstrate material continuing financial impacts on it related to the COVID-19 pandemic  
21 after February 28, 2021, Staff would not be opposed to entering into discussions with Evergy  
22 and other parties concerning a possible extension of the deferral at that time, or granting of a  
23 new AAO request.



1 **LOST REVENUES**

2 **LOST SALES REVENUES**

3 Q. What kind of costs are normally included in a utility's cost of service and  
4 charged to customers through base rates in their bills?

5 A. A utility is normally allowed to recover in its rates prudently incurred expenses  
6 necessary to provide utility service to customers. Those expenses can be divided into two  
7 categories; "variable" expenses and "fixed" expenses. Variable expenses are incurred in direct  
8 relationship to the amount of sales a utility makes to its retail customers or the amount of  
9 customers that the utility has. Fixed expenses do not vary in amount with the volume of sales  
10 made by a utility or its number of customers. In addition to these expenses, a utility is allowed  
11 to recover through customer bills a rate of return on its prudent rate base investment. Rate base  
12 is a measurement of the value of a utility's net asset investment made to provide utility service.  
13 Rate of return is usually made of two components; a return on debt component that is intended  
14 to allow a company to recover the costs of paying the required interest on issued debt, and a  
15 return of equity (ROE) component that is intended to allow a company to recover in rates  
16 amounts sufficient to pay dividends to its shareholders or to reinvest in the utility business, or  
17 both. A utility's ROE allowance can be generally thought of as equivalent to the concept of  
18 "profit" as measured for non-regulated business entities.

19 Q. Is Evergy incurring the level of fuel and purchased power costs that are included  
20 in its cost of service?

21 A. To the extent the utility is no longer selling as much electricity due to  
22 COVID-19, it is also not incurring any variable costs associated with the sale of electricity such  
23 as fuel and purchased power.

1 Q. If this AAO is granted, will Evergy have the opportunity to recover some of the  
2 financial detriment associated with the COVID-19 pandemic?

3 A. Yes. This AAO would defer incremental costs incurred as a result of the  
4 COVID-19 pandemic, and thus allow Evergy to avoid an immediate reduction in its earned  
5 ROE due to the COVID-19 pandemic.

6 Q. Wouldn't any incremental losses in sales revenue related to the COVID-19  
7 pandemic also reduce Evergy's ROE if not given deferral treatment?

8 A. Yes. However, there is a clear and fundamental distinction between allowing  
9 deferral of incremental costs related to the COVID-19 pandemic and allowing deferral of  
10 "lost revenues" associated with COVID-19.

11 There is generally no recognition in the normal ratemaking process for costs associated  
12 with unanticipated and unusual extraordinary events such as tornadoes, floods, and major wind  
13 and ice storms. That is because the ratemaking process is premised upon allowing recovery  
14 from customers of prudently incurred normal and ongoing expenses necessary to provide utility  
15 service. When a utility's service territory is affected by a catastrophic event, the utility has the  
16 obligation to expend funds necessary to continue to serve customers. Staff has long held that  
17 good regulatory policy requires some rate recognition of the prudently incurred out-of-pocket  
18 costs incurred by the utility to continue service in the aftermath of an extraordinary event.  
19 Permitting deferral of these costs through an issuance of an AAO allows the utility the ability  
20 to seek later rate recognition of these costs through an amortization to expense.

21 In contrast, there is no "out-of-pocket" expenditure associated with lost revenues from  
22 an extraordinary event, just a reduction in the earnings level of the affected utility. Use of the  
23 AAO mechanism solely to restore utility earnings to an assumed pre-extraordinary event level

1 is not an appropriate use of deferral authority in Staff's view. Use of the AAO in this manner  
2 would improperly serve to facilitate a guarantee that a utility would earn a certain return even  
3 in the event of a decline in revenues from customers.

4 Q. In Case No. EU-2012-0027 did the Commission allow Ameren Missouri to defer  
5 revenue for unrecovered fixed costs due to an ice storm?

6 A. Yes.<sup>2</sup> However, in that case the Commission appeared to accept Ameren  
7 Missouri's characterization that it was seeking to defer "unrecovered fixed costs" and not "lost  
8 revenues." What Evergy has proposed in this application is different. Evergy is seeking deferral  
9 of all lost revenue, not just revenue purportedly associated with fixed costs.

10 Q. Should the Commission allow deferral treatment of the financial impact of  
11 reduced return levels associated with losses in customer sales revenue?

12 A. No. First, this approach violates the fundamental regulatory principle that the  
13 amount of a utility's profits should never be guaranteed, either in whole or in part. Through  
14 regulation, a utility should be given the opportunity to earn a reasonable return, but not  
15 effectively guaranteed that it will earn a certain level of return.

16 In addition, Staff contends that the revenue levels from a particular customer or group  
17 of customers should not be guaranteed in whole or in part to a utility through use of AAOs or  
18 any other kind of regulatory mechanism. A customer's usage of utility service may fluctuate  
19 significantly, or even end permanently for many reasons. A utility should be presumed to be at  
20 risk for deviations in a customer's usage level compared to the level of sales from that customer

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<sup>2</sup> It should be noted that, in Case No. ER-2014-0258, the Commission subsequently rejected Ameren Missouri's request to include this deferral in its customer rates.

1 previously assumed in setting rates, whether that customer is a large industrial customer or a  
2 typical residential customer.

3 Q. Is there any previous request by a utility to defer and recover lost sales revenue?

4 A. Yes. In Case No. GU-2011-0392, Missouri Gas Energy (MGE) sought  
5 permission from the Commission to defer lost revenues that were caused by a catastrophic  
6 tornado that struck Joplin, Missouri. MGE's request indicated that it had experienced a  
7 reduction in sales from customers that were unable to take gas service from MGE due to the  
8 widespread damage that was caused by the tornado. The Commission in that case denied  
9 MGE's request to defer the lost revenue. On page 25 of the Commission's Report and Order,  
10 the Commission stated:

11 The Company's claim is different. Ungenerated revenue never  
12 has existed, never does exist, and never will exist. Revenue not  
13 generated, from service not provided represents no exchange of value.  
14 There is neither revenue nor cost to record, in the current period nor in  
15 any other.

16 The Company showed no instance when service not provided  
17 resulted in recording any revenue or cost, lost or generated, on a deferred  
18 or current basis. That is because the Company cannot have an item of  
19 profit or loss when it provide no service, whether the cause of no service  
20 is ordinary or extraordinary.

21 An AAO only determines the period for recording an item but the  
22 Company seeks an AAO to create the item itself by layering fiction upon  
23 fiction. To issue an AAO for ungenerated revenue would create a  
24 phantom loss, and an unearned windfall, for the Company. Therefore,  
25 the Commission will deny the AAO as to ungenerated revenue.<sup>3</sup>

26 Q. In Every witness Darrin Ives' direct testimony in this proceeding at page 12,  
27 he cites two other states in which the public utility commissions have granted deferral of

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<sup>3</sup> *In the Matter of the Application of Southern Union Company for the Issuance of an Accounting Authority Order Relating to its Natural Gas Operations and for a Contingent Waiver of the Notice Requirement of 4 CSR 240-4.020(2)*, Report and Order, Case No. GU-2011-0392, January 25, 2012.

1 lost sales revenues cause by COVID-19. Are you aware of any state commissions that have  
2 denied the recovery of lost sales revenues?

3 A. Yes, at least one. The Indiana Utility Regulatory Commission (IURC) denied a  
4 request to include lost revenues associated with the COVID-19 pandemic in Cause No. 45380.  
5 On page 9 of the Phase 1 and Interim Emergency Order of the Commission, the IURC stated:

6 Under the regulatory compact, at a base level, utilities are  
7 obligated to provide safe, reliable service and customers are obligated to  
8 pay just and reasonable rates for any such service they receive. The  
9 balance of this Order seeks to work toward allowing customers to meet  
10 their obligation while providing utilities the reasonable relief they need  
11 to help such customers do so. However, asking customers to go beyond  
12 their obligation and pay for service they did not receive is beyond  
13 reasonable utility relief based on the facts before us. A utility's  
14 customers are not the guarantors of a utility earning its authorized return.  
15 Instead, utilities are given the opportunity to recover their costs and a fair  
16 rate of return, which includes a certain level of risk attributable to  
17 variable sales. The approvals herein are intended to support the revenue  
18 recovery by utilities for the service they have provided pursuant to their  
19 approved rate designs by supporting a customer's ability to eventually  
20 pay for services received. We decline to move beyond this recovery  
21 based upon the facts presented.

22 Q. What amount of "lost revenues" is Evergy asserting it has lost due to COVID-19?

23 A. Evergy asserts that for the period of March 1, 2020 through June 30, 2020  
24 Evergy Missouri Metro's loss in sales revenue was approximately \$ \*\* \_\_\_\_\_ \*\* and  
25 Evergy Missouri West loss was approximately \$\*\* \_\_\_\_\_ \*\*.

26 Q. Does Staff consider this quantification to be an accurate measurement of Evergy  
27 has lost revenue?

28 A. No. Please see the rebuttal testimony of Staff witness Robin Kliethermes for  
29 further discussion on Evergy's calculation of lost revenues.

30 Q. At Evergy's August 5, 2020 earnings call, did Evergy state that COVID-19 has  
31 a lesser impact on sales as the 2nd quarter of 2020 progressed?

1           A.     Yes. In the earnings call, it was discussed that Evergy’s decline in commercial  
2 and industrial usage was partly offset by increase in its residential usage. Also in the call, it  
3 was indicated that the commercial and industrial usage was only temporarily down in April and  
4 May and is already improving. Additional information regarding the impact of the COVID-19  
5 pandemic on Evergy customer sales levels can be found in the rebuttal testimony of Staff  
6 witness Byron M. Murray.

7                   **LOST LATE PAYMENT FEE REVENUES**

8           Q.     What is Staff’s position regarding Evergy’s request to defer foregone late  
9 payment fee revenues?

10          A.     Staff recommends allowing Evergy to defer foregone late payment fees up to  
11 the amount that was set in Evergy’s last general rate case.

12          Q.     Why is Staff taking a different position in regards to revenue losses associated  
13 with late payment fees than for revenue losses associated with customer sales?

14          A.     The waiving of late payment fees can be seen as helping customers from being  
15 disconnected or prevented from taking electric service. Being able to continue to receive utility  
16 service during the COVID-19 pandemic is important to customers and their health. The  
17 waiving of late payment fees is similar to previous deferrals ordered due to implementation of  
18 an “emergency” cold weather rule. Like the foregone amounts included within the emergency  
19 cold weather rule deferrals, the decision to suspend collection of late payment fees normally  
20 due from customers was a decision made by a utility and/or the Commission. This is different  
21 from Evergy’s request to defer lost sales revenues, which generally relate to decisions made by  
22 customers as to the amount of electricity they will consume.

1 **CARRYING COSTS**

2 Q. Is Staff opposed to including carrying costs in the AAO requested by Evergy?

3 A. Yes, at this time. Inclusion of carrying costs in a deferral has rarely been  
4 authorized by the Commission. Since the appropriateness of applying carrying costs to deferrals  
5 is essentially a ratemaking determination, Staff recommends the Commission wait until  
6 Evergy's next general rate case proceeding to decide this issue.

7 Q. Does this conclude your rebuttal testimony?

8 A. Yes.





**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

| <u>Company Name</u>                                    | <u>Case Number</u>               | <u>Testimony/Issues</u>   | <u>Contested or Settled</u> |
|--|----------------------------------|---|-----------------------------|
| Empire District Electric Company                       | ER-2020-0311                     | <b><u>Rebuttal</u></b> – Coal Inventory Adjustment<br><b><u>Surrebuttal</u></b> – Coal Inventory Adjustment   | Pending                     |
| Empire District Electric Company                       | ER-2019-0374                     | <b><u>Direct</u></b> – Overview of Staff’s Filing<br><b><u>Cost of Service Report</u></b> – 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<br><b><u>Rebuttal</u></b> – Asset Retirement Obligations, AAO and Tracker Policy, Affiliate Transactions<br><b><u>Surrebuttal/True-Up</u></b> – Unamortized Balance of Joplin AAO, Credit Card Fees, Payroll Test year, Rate Case Expense Sharing, LED Lighting, Low-Income Pilot Program Amortization, Affiliate Transactions<br><b><u>Supplemental</u></b> – Jurisdictional Allocations, Rate Case Expense, Management Expense, Pension and OPEBs, Affiliate Transactions, Software Maintenance | Contested                   |
| Confluence Rivers Utility Operating Co., Inc.          | WA-2019-0299                     | <b><u>Surrebuttal</u></b> – Quality of Service<br><b><u>Direct</u></b> – Net Book Value of Plant  | Contested                   |
| Osage Utility Operating Co., Inc.                      | WA-2019-0185                     | <b><u>Surrebuttal</u></b> – Rate Base, Acquisition Incentive  | Contested                   |
| Spire Inc.   | GO-2019-0115 and<br>GO-2019-116  | <b><u>Staff Direct Report</u></b> – Blanket Work Orders and Current Income Taxes  | Contested                   |
| Empire District Electric Company and Liberty Utilities | AO-2018-0179                     | <b><u>Direct</u></b> – Moneypool<br><b><u>Surrebuttal</u></b> - Moneypool   | Contested                   |
| Confluence Rivers Utility Operating Company, Inc.      | WM-2018-0116 and<br>SM-2018-0117 | <b><u>Direct</u></b> – Rate Base, Roy L Utilities   | Settled                     |

**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

| <u>Company Name</u>                                | <u>Case Number</u>  | <u>Testimony/Issues</u>   | <u>Contested or Settled</u> |
|--|---|---|-----------------------------|
| Spire Missouri Inc.                                | GO-2016-0332,<br>GO-2016-0333,<br>GO-2017-0201,<br>GO-2017-0202,<br>GO-2018-0309<br>and<br>GO-2018-0310 | <b><u>Direct</u></b> – Removal of Plastic Main and Service Line Replacement Costs   | Contested                   |
| Missouri-American Water Company                    | WR-2017-0285  | <b><u>Cost of Service Report</u></b> – Pension/OPEB Tracker, FAS 87 Pension Costs, FAS 106 OPEBs Costs, Franchise Taxes<br><b><u>Rebuttal</u></b> – Defined Contribution Plan, Cloud Computing, Affiliate Transaction Rule (Water Utility)<br><b><u>Surrebuttal</u></b> – Rate Case Expense | Settled                     |
| Missouri-American Water Company                    | WO-2018-0059  | <b><u>Direct</u></b> – ISRS Overview, Accumulated Deferred Income Taxes, Reconciliation   |                             |
| Missouri Gas Energy and Laclede Gas Company        | GO-2016-0332<br>and<br>GO-2016-0333   | <b><u>Rebuttal</u></b> – Inclusion of Plastic Main and Service Line Replacements  | Contested                   |
| Empire District Electric Company/Liberty Utilities | EM-2016-0213  | <b><u>Rebuttal</u></b> – Overview of Transaction, Ratemaking /Accounting Conditions, Access to Records<br><b><u>Surrebuttal</u></b> – OPC Recommended Conditions, SERP  | Settled                     |
| Hillcrest Utility Operating Company, Inc.          | WR-2016-0064  | <b><u>Direct</u></b> – Partial Disposition Agreement  | Contested                   |
| Empire District Electric Company                   | ER-2016-0023  | <b><u>Requirement Report</u></b> – Riverton Conversion Project and Asbury Air Quality Control System<br><b><u>Direct</u></b> – Overview of Staff’s Revenue Requirement Report and Overview of Staff’s Rate Design Filing  | Settled                     |
| Missouri-American Water Company                    | WR-2015-0301  | <b><u>Report on Cost of Service</u></b> – Corporate Allocation, District Allocations<br><b><u>Rebuttal</u></b> – District Allocations, Business Transformation<br><b><u>Surrebuttal</u></b> – District Allocations, Business Transformation, Service Company Costs                          | Settled                     |

**CASE PARTICIPATION  
OF  
KIMBERLY K. BOLIN**

| <u>Company Name</u>   | <u>Case Number</u> | <u>Testimony/Issues</u>  | <u>Contested or Settled</u> |
|---|--------------------|--|-----------------------------|
| Empire District Electric Company                              | ER-2014-0351       | <b><u>Direct</u></b> – Overview of Staff’s Filing<br><b><u>Rebuttal</u></b> - ITC Over-Collection, Cost of Removal Deferred Tax Amortization, State Flow-Through<br><b><u>Surrebuttal</u></b> – 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       | <b><u>Rebuttal</u></b> – Rate Base and Future Rates  | Settled                     |
| Lake Region Water & Sewer                                     | WR-2013-0461       | <b><u>Direct</u></b> – Overview of Staff’s Filing<br><b><u>Report on Cost of Service</u></b> – True-Up, Availability Fees, Sewer Operating Expense, Sewer Equipment Maintenance Expense<br><b><u>Surrebuttal</u></b> – Availability Fees<br><b><u>True-Up Direct</u></b> – Overview of True-Up Audit<br><b><u>True-Up Rebuttal</u></b> – Corrections to True-Up  | Contested                   |
| Empire District Electric Company                              | ER-2012-0345       | <b><u>Direct</u></b> - Overview of Staff’s Filing<br><b><u>Report on Cost of Service</u></b> – SWPA Hydro Reimbursement, Joplin Tornado AAO Asset, SPP Revenues, SPP Expenses, Regulatory Plan Amortization Impacts, SWPA Amortization, Tornado AAO Amortization<br><b><u>Rebuttal</u></b> – Unamortized Balance of Joplin Tornado AAO, Rate Case Expense, True-Up and Uncontested Issues<br><b><u>Surrebuttal</u></b> – Unamortized Balance of Joplin Tornado AAO, SPP Transmission Expense, True-Up, Advanced Coal Investment Tax Credit | Settled                     |

**CASE PARTICIPATION  
OF  
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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-2011-0337                      | <b><u>Direct</u></b> – Overview of Staff’s Filing<br><b><u>Report on Cost of Service</u></b> - True-Up Recommendation, Tank Painting Tracker, Tank Painting Expense<br><b><u>Rebuttal</u></b> - Tank Painting Expense, Business Transformation<br><b><u>Surrebuttal</u></b> – Tank Painting Tracker, Acquisition Adjustment  | Settled                     |
| Missouri-American Water Company | WR-2010-0131                      | <b><u>Report on Cost of Service</u></b> - 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                      | <b><u>Report on Cost of Service</u></b> – 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<br><b><u>Direct</u></b> – Overview of Staff’s Filing  | Settled                     |
| Laclede Gas Company             | GT-2009-0056                      | <b><u>Surrebuttal Testimony</u></b> – Tariff   | Contested                   |
| Missouri-American Water Company | WR-2008-0311<br>&<br>SR-2008-0312 | <b><u>Report on Cost of Service</u></b> – Tank Painting Tracker, Lobbying Costs, PSC Assessment<br><b><u>Direct</u></b> – Overview of Staff’s Filing<br><b><u>Rebuttal</u></b> – True-Up Items, Unamortized Balance of Security AAO, Tank Painting Expense, Fire Hydrant Painting Expense<br><b><u>Surrebuttal</u></b> – Unamortized Balance of Security AAO, Cedar Hill Waste Water Plant, Tank Painting Expense, Fire Hydrant Painting Expense | Settled                     |

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| <u>Company Name</u>                 | <u>Case Number</u> | <u>Testimony/Issues</u>  | <u>Contested or Settled</u> |
|-------------------------------------|--------------------|--|-----------------------------|
| Missouri Gas Utility, Inc.          | GR-2008-0060       | <b><u>Report on Cost of Service</u></b> – Plant-in Service/Capitalization Policy, Plant-in Service/Purchase Price Valuation, Depreciation Reserve, Revenues, Uncollectible Expense   | Settled                     |
| Laclede Gas Company                 | GR-2007-0208       | <b><u>Direct</u></b> - 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       | <b><u>Direct</u></b> - 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<br><b><u>Surrebuttal</u></b> - Uncollectible (Bad Debt) Expense, Payroll, A&G Salaries Capitalization Ratio, Other Employee Benefits | Contested                   |
| Missouri Gas Energy                 | GR-2006-0204       | <b><u>Direct</u></b> - 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**

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|--|--------------------------------|--|-----------------------------|
| Missouri Gas Energy  | GU-2005-0095                   | <b><u>Rebuttal</u></b> - Accounting Authority Order<br><b><u>Surrebuttal</u></b> - Accounting Authority Order  | Contested                   |
| The Empire District Electric Company                         | ER-2004-0570                   | <b><u>Direct</u></b> - Payroll   | Settled                     |
| Missouri American Water Company & Cedar Hill Utility Company | SM-2004-0275                   | <b><u>Direct</u></b> - Acquisition Premium   | Settled                     |
| Missouri Gas Energy  | GR-2004-0209                   | <b><u>Direct</u></b> - Safety Line Replacement Program; Environmental Response Fund; Dues & Donations; Payroll; Customer & Governmental Relations Department Disallowance; Outside Lobbyist Costs<br><b><u>Rebuttal</u></b> - Customer Service; Incentive Compensation; Environmental Response Fund; Lobbying/Legislative Costs<br><b><u>True-Up</u></b> - Rate Case Expense | Contested                   |
| Osage Water Company  | ST-2003-0562 /<br>WT-2003-0563 | <b><u>Direct</u></b> - Payroll<br><b><u>Rebuttal</u></b> - Payroll; Lease Payments to Affiliated Company; alleged Legal Requirement of a Reserve   | Case Dismissed              |
| Missouri American Water Company                              | WR-2003-0500                   | <b><u>Direct</u></b> - 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                    | <b><u>Direct</u></b> - Dues & Donations; Memberships; Payroll; Security Costs<br><b><u>Rebuttal</u></b> - Energy Traders' Commission<br><b><u>Surrebuttal</u></b> - 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               | <b><u>Direct</u></b> - Advertising Expense; Safety Replacement Program and the Copper Service Replacement Program; Dues & Donations; Rate Case Expense<br><b><u>Rebuttal</u></b> - Gas Safety Replacement Program / Deferred Income Taxes for AAOs                           | Settled                     |
| Missouri-American Water Company | WO-2002-273               | <b><u>Rebuttal</u></b> - Accounting Authority Order<br><b><u>Cross-Surrebuttal</u></b> - Accounting Authority Order  | Contested                   |
| Environmental Utilities         | WA-2002-65                | <b><u>Direct</u></b> - Water Supply Agreement<br><b><u>Rebuttal</u></b> - Certificate of Convenience & Necessity   | Contested                   |
| Warren County Water & Sewer     | WC-2002-160 / SC-2002-155 | <b><u>Direct</u></b> - Clean Water Act Violations; DNR Violations; Customer Service; Water Storage Tank; Financial Ability; Management Issues<br><b><u>Surrebuttal</u></b> - Customer Complaints; Poor Management Decisions; Commingling of Regulated & Non-Related Business | Contested                   |
| Laclede Gas Company             | GR-2001-629               | <b><u>Direct</u></b> - Advertising Expense; Safety Replacement Program; Dues & Donations; Customer Correspondence  | Settled                     |
| Gateway Pipeline Company        | GM-2001-585               | <b><u>Rebuttal</u></b> - Acquisition Adjustment; Affiliated Transactions; Company's Strategic Plan   | Contested                   |
| Empire District Electric        | ER-2001-299               | <b><u>Direct</u></b> - Payroll; Merger Expense<br><b><u>Rebuttal</u></b> - Payroll<br><b><u>Surrebuttal</u></b> - Payroll  | Settled                     |
| Osage Water Company             | SR-2000-556 / WR-2000-557 | <b><u>Direct</u></b> - Customer Service  | Contested                   |

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



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|---------------------------------|--------------------|--|-----------------------------|
| Gascony Water Company, Inc.     | WA-97-510          | <b><u>Rebuttal</u></b> - Rate Base; Rate Case Expense; Cash Working Capital  | Settled                     |
| Union Electric Company          | GR-97-393          | <b><u>Direct</u></b> - Interest Rates for Customer Deposits  | Settled                     |
| St. Louis County Water Company  | WR-97-382          | <b><u>Direct</u></b> - Interest Rates for Customer Deposits, Main Incident Expense   | Settled                     |
| Associated Natural Gas Company  | GR-97-272          | <b><u>Direct</u></b> - Acquisition Adjustment; Interest Rates for Customer Deposits<br><b><u>Rebuttal</u></b> - Acquisition Adjustment; Interest Rates for Customer Deposits<br><b><u>Surrebuttal</u></b> - Interest Rates for Customer Deposits | Contested                   |
| Missouri-American Water Company | WA-97-45           | <b><u>Rebuttal</u></b> - Waiver of Service Connection Charges  | Contested                   |
| Imperial Utility Corporation    | SC-96-427          | <b><u>Direct</u></b> - Revenues, CIAC<br><b><u>Surrebuttal</u></b> - Payroll; Uncollectible Accounts Expense; Rate Case Expense, Revenues  | Settled                     |
| St. Louis Water Company         | WR-96-263          | <b><u>Direct</u></b> -Main Incident Repairs<br><b><u>Rebuttal</u></b> - Main Incident Repairs<br><b><u>Surrebuttal</u></b> - Main Incident Repairs   | Contested                   |
| Steelville Telephone Company    | TR-96-123          | <b><u>Direct</u></b> - Depreciation Reserve Deficiency   | Settled                     |

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|---------------------------------|--------------------------|--|-----------------------------|
| Missouri-American Water Company | WR-95-205 /<br>SR-95-206 | <b><u>Direct</u></b> - Property Held for Future Use;<br>Premature Retirement of Sewer Plant;<br>Depreciation Study Expense; Deferred Maintenance<br><b><u>Rebuttal</u></b> - Property Held for Future Use;<br>Premature Retirement of Sewer Plant;<br>Deferred Maintenance<br><b><u>Surrebuttal</u></b> - Property Held for Future Use;<br>Premature Retirement of Sewer Plant | Contested                   |
| St. Louis County Water Company  | WR-95-145                | <b><u>Rebuttal</u></b> - Tank Painting Reserve Account;<br>Main Repair Reserve Account<br><b><u>Surrebuttal</u></b> - Main Repair Reserve Account  | Contested                   |