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Issues: Policy, Summary of Rate Changes, Introduction of Witnesses
Witness: Timothy N. Wilson
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Sponsoring Party: The Empire District Electric Company
Case No.: ER-2021-0312
Date Testimony Prepared: May 2021

Before the Public Service Commission
of the State of Missouri

Direct Testimony

of

Timothy N. Wilson

on behalf of

The Empire District Electric Company

May 2021

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THE EMPIRE DISTRICT ELECTRIC COMPANY
BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION
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I. INTRODUCTION

Q. Please state your name and business address.

A. My name is Timothy N. Wilson, and my business address is 602 S. Joplin Avenue, Joplin, Missouri, 64801.

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

A. I am employed by Liberty Utilities Service Corp. ("LUSC") as the Vice President of Electric Operations for the Liberty Utilities Co. ("LUCo") Central Region, which includes regulated electric operations in Missouri, Arkansas, Kansas, and Oklahoma. Our Central Region also includes regulated gas operations in Missouri, Illinois and Iowa as well as water and wastewater operations in Missouri, Arkansas, and Illinois. In my role of Central Region Vice President – Electric Operations, my primary responsibilities include oversight of strategic projects, electric procurement, environmental compliance, fuel procurement, energy supply, engineering, system performance, transmission planning and operations, and transmission and distribution operations.

Q. On whose behalf are you testifying in this proceeding?

A. I am testifying on behalf of The Empire District Electric Company ("Empire" or "Company"). Empire is part of the Liberty Central Region.

Q. Please describe your educational and professional background.

A. I graduated from Pittsburg State University in 2000, with a Bachelor of Science in Education, Mathematics, and I graduated from Missouri State University in 2010 with a Master of Science in Project Management. I began my career with Empire 24 years ago, in the Building Services Department. Three years later, I was hired by Empire as an Associate Planning Analyst in the Strategic Planning Department. I held various other positions within the Company over the next ten years, including Planning Analyst, Energy Trader, Energy Supply Planning and Operations Analyst, and Manager of Renewable and Strategic Initiatives. In 2010, I was named Director of Environmental, Projects and Integration Management and held that position until September of 2017 when I was named the Central Region Director of Electric Operations – Services. On June 3, 2019, I was promoted to the position of Vice President of Strategic Projects and Energy Supply. In that role, my primary responsibilities included managing large capital projects in energy supply and operations for Empire and ensuring compliance for Empire's generation fleet. I was promoted to my current position on March 20, 2020.

Q. Are you involved in the communities served by Empire outside of your work?

A. Yes, it is very important to me to contribute to the success of our local communities. I currently serve on the Riverton, Kansas Unified School District 404 (USD 404) board of education. I just finished up my 14^{th} year, serving as President of the board the last 12 years and one year as Vice President. I have two more years left on my current term. I have thoroughly enjoyed my time on the USD 404 board of education and look forward to the next two years.

Q. Have you previously testified before the Missouri Public Service Commission ("Commission") or any other regulatory agency?

A. Yes. I have testified on behalf of Empire before this Commission and other regulatory commissions, including those in Arkansas, Kansas, and Oklahoma.

Q. What is the purpose of your Direct Testimony in this proceeding?

A. The purpose of my testimony is to give an overview of our application, including the changes enacted to serve our customers for decades to come, such as the acquisition of 600 MW of wind generation and our retirement of the Asbury coal plant ("Asbury"), which together unlocks real and sustainable savings for our customers. Staying with technology, I outline Empire's progress on implementing the Advanced Metering Infrastructure ("AMI") investments that set the Company up for a number of critical enhancements in service delivery, operational efficiency, and ability to rely on objective data in both day-to-day operations and longer-term strategy, while giving our customers transparency and control over their electricity costs.

I also discuss the significant efforts undertaken to reduce customer rate impacts, including the unprecedented effects of Winter Storm Uri, and how Empire proposes to mitigate the impact of these costs on its customers. Finally, I conclude by introducing the testimony sponsored by my colleagues that collectively comprise the case that the Commission sees before it.

II. OVERVIEW OF THE CASE

Q. Please provide an overview of the major components of the rate case.

A. There are numerous drivers underlying this application that my colleagues and I discuss in detail throughout our testimony. In principle, all of these drivers coalesce around three fundamental objectives:

- Sharing the benefits of our ongoing technology transition with our customers;
- Making good on the Commission's guidance from the last rate case; and
- Managing the impact of Winter Storm Uri in a sustainable yet responsible manner.

I address each of these objectives in more detail below.

Sharing the benefits of our technological transition. Principal among Empire's reasons for filing this case is to bring forward our pivot toward a cleaner, low cost, and modernized future centered on wind generation that the Commission previously endorsed. This effort began in 2017 when Empire proposed its Customer Savings Plan (Case EO-2018-0092) which outlined its plan to retire the Asbury coal plant and replace it with up to 800 MW of wind generation. This plan was premised on exhaustive planning and scenario analysis which demonstrated significant long-term savings to customers. Following a detailed review across multiple dimensions, the Commission issued the Certificates of Convenience and Necessity ("CCN") for the construction of 600MW of wind power. In doing so, it has also provided Empire with a clear and comprehensive set of guidelines for project implementation, which we have fully complied with, and which we believe made the ensuing projects better for the Company and its customers.

All three of the wind projects for which Empire received the CCNs (the "Wind Projects") are now operational, and as my colleague Todd Mooney describes in his testimony, the Company is proud to say that it brought them online in a manner consistent with our initial estimates and well within the industry benchmarks for estimate-to-actual cost variance. Importantly, the Company also complied with all conditions posed by the Commission, while successfully resolving multiple logistical challenges posed by the global Covid pandemic. The commissioning of these projects equips us with a clean and sustainable source of energy that will benefit Empire's customers for many years to come. To provide a comprehensive overview of our transition accomplishments, the Company's witnesses describe the following circumstances and substantiate Empire's proposals advanced in this application:

i) the retirement of Asbury and the importance of the recovery of Empire's remaining investment in the plant;

ii) the cost of the 600MW of wind, and our compliance with the Commission's CCN conditions; and

iii) how the savings contemplated in the approvals of the Customer Savings Plan have come to the benefit of customers consistent with initial expectations.

The direct testimonies of Aaron J. Doll, Todd Mooney, Frank C. Graves, Drew W. Landoll, Shaen Rooney, and Tisha Sanderson address various aspects of Asbury retirement and wind project commissioning in more detail.

Addressing the Commission's guidance from the last rate case. Empire's operational strategy since the conclusion of the last rate proceeding took into account the Commission's feedback[1] that accompanied its last decision. To this end, the Company made significant enhancements in a number of customer-facing aspects of our operations, including:

- AMI Rollout: Empire has completed the rollout of its AMI program for all of its Missouri customers. As a part of this program, customers are now receiving the benefits of reduced estimated meter reads, improved billing accuracy, access to near real-time consumption data, among others.
- IVR Enhancements and CSR Training: Improving the call flow management and customer request resolution efficiency through improvements to Empire's

[1] ER-2019-0374, Amended Report and Order, p. 145-146.

Interactive Voice Response (IVR system) and enhanced training and development of the Company's Customer Service Representatives ("CSR") to assist on more complex billing and program-specific matters.

- Payment Option Improvements: We are adding and improving ways through which customers can pay their bills, including a payment by text option, rectification of the previously existing 48-hour lag between new account creation and the ability to pay a deposit and schedule the service, and others.

The testimony of Chad C. Hook and Jon Harrison describes these and other initiatives that respond specifically to the Commission's guidance and take further steps to enhance our customers' experience in more detail.

Managing the impact of Winter Storm Uri. In February of 2021, Empire's service territory was plagued with an unforeseeable and unprecedented cold spell, named Winter Storm Uri ("Storm Uri"). Uri had several impacts, including creating prices in the SPP market that have not been witnessed before as well as natural gas pipeline pressure issues. Prioritizing the safety and well-being of its customers, Empire operated the system to ensure these objectives. Throughout the course of the month, the energy charges incurred by Empire totaled $217,887,306, whereas a typical February would have purchased power costs of only around $9M. Rather than burden our customers with a significant fuel adjustment charge which would have seen rate increases of over 62% of the total bill, Empire sought to remove charges associated with this unusual event and now seeks to amortize them over a substantially longer period than the six months contemplated by the current Fuel Adjustment Clause ("FAC") structure so that customers wouldn't have to bear a significant rate increase via the FAC from the cost of Storm Uri. Of note, Empire is aware that legislation enabling securitization of these costs was recently passed and is pending final signing into law by Governor Parson. It is our understanding that if the bill is signed into law, it will be effective on August 28, 2021. To that end, if enacted, Empire will request to update its filing through an isolated adjustment outside of our test year and update period to reflect securitization of these costs.

Q. When developing this case, what fundamental principles did Empire rely on?

A. Empire approached this case through the lens of the customer. As you will note throughout the testimony, Empire applied multiple levers available to reduce the impact of this filing on its customers. Among others, this includes the following adjustments:

- Amortizing the Stranded Meter revenue over a longer period of time than planned;
- Using the SPP wind revenues projected to be collected to offset the impact of the new wind generation;
- Amortizing the cost recovery of Storm Uri over 13 years rather than the six months contemplated under the FAC to smooth the underlying impact of this unanticipated event. As discussed above, this request is likely to be modified to a request for securitization, pending finalization of applicable laws.

I briefly return to these levers later in this testimony when discussing the rate impact of this application, while the Direct Testimony of Charlotte T. Emery discusses these adjustments in greater detail.

Q. Having taken these steps to mitigate the rate impact, what is the amount of the rate increase being sought?

A. The increase being sought is 7.61%, or $50.1 million. In addition, the annual impact of Storm Uri costs amount to $29.9 million per year. As previously mentioned, these costs will be sought to be securitized pending Governor Parson's signing of the now-passed House Bill using the process laid out in the new legislation.

III. EMPIRE AND ITS PIVOT TOWARDS A CLEANER, LOWER COST AND MODERNIZED FUTURE

Q. Please provide a brief overview of the Company's service area.

A. Empire provides electric service in an area of approximately 10,000 square miles in southwest Missouri and the adjacent corners of the states of Arkansas, Oklahoma, and Kansas. Empire's operations are regulated by the utility regulatory commissions of these four states, as well as by the Federal Energy Regulatory Commission. Empire's Missouri service area encompasses 116 communities in 16 counties. Most of the communities in the Company's service area are small, with only 35 containing a population in excess of 1,500 and only 12 communities served by Empire have a population in excess of 5,000. The largest city served by Empire, Joplin, Missouri, has a population of approximately 50,000. The economy in the Company's service area is diversified and includes small to medium manufacturing operations, medical, agricultural, entertainment, tourism, and retail interests. Empire serves its approximately 158,000 customers in Missouri through its 6,372 miles of distribution lines, 1,271 miles of transmission lines, and a generation fleet that produces approximately 5 to 6 million MWh of energy on an annual basis. In short, Empire serves a large number of smaller load pockets, stretched across a large geographic area characterized by a variety of economic activity. For example, Empire requires on average 1.5 times the length of distribution line to serve one customer than it does for our peer Evergy. Given these challenges inherent in our service territory, our job is to find increasingly innovative and cost-effective means of ensuring that communities and business that rely on our service can do so 365 days a year, irrespective of weather or other challenges.

Q. How is Empire changing the way it delivers its electric services relative to its prior practices?

A. While our service territory remains unchanged, the way we are serving our customers is undergoing a significant shift. In *Celebrating a Century of Service,* the hundred year history of The Empire District Electric Company (1909-2009), Brad Belk, a native of Joplin and local historian, opened his book by stating how electricity is the basic tenet of a civilized society, and, without it, the progression of humankind ceases to move forward. That statement is even more applicable in today's world for electric utilities such as Empire. Through this case, and as recently described in Empire's "Clean Transition Plan", which it submitted to the Commission in February 2021 and presented to stakeholders in March 2021, Empire is bringing about improved customer solutions by pivoting to cleaner and lower cost sources of generation, adopting advanced technology that was extensively tested in multiple other jurisdictions, while maintaining its focus on core asset renewal and improving the ease and efficiency of customer service delivery.

Q. What is the single most impactful element of Empire's value proposition to its customers that is new since the last rate application?

A. It is, without a doubt, our successful decommissioning of the Asbury plant and integration of 600 MW of new wind power capacity. Over three years ago, Empire came to the Commission with a plan to develop lower cost wind resources in its own backyard and to retire its Asbury coal plant which was becoming increasingly uneconomic in the Southwest Power Pool[2]. We have executed on that plan and were able to put the projects online with costs that are consistent with initial estimates. Considering the logistical challenges presented by supply chain and approvals process dynamics during the global pandemic discussed in the testimony of Todd Mooney, we are especially proud of the value we were able to deliver to our customers. As of May 5, 2021, Empire owns 600 MW of wind generation together with two tax equity partners[3]. Our tax equity partners contributed nearly half of the capital necessary to acquire these wind farms, directly reducing the costs that our customers will pay over these assets' extensive lifecycles.

We are particularly proud of bringing forward this innovative approach to financing large renewable projects through leveraging federal tax policy. We also appreciate the support this Commission has shown towards these projects, and the ability of these projects to provide our customers with energy independence and savings going forward. The wind farms will allow Empire to better compete in the new energy marketplace for the benefit of our customers. Fundamentally, lower cost

[2] In October 2017, Empire brought to the Commission its innovative proposal to deliver between $172 million and $325 million in long-term savings to its customers by developing up to 800 MW of wind generation with tax equity partners in conjunction with retiring its Asbury coal fired generation plant. In doing so the company proposed avoiding continued costly environmental compliance obligations further exacerbated by the declining operating economics of the plant. The Company called this its "Customer Savings Plan." The plan was premised on a rigorous economic analysis called the "Generation Fleet Savings Analysis," which found that the lowest cost way for Empire to serve its load obligations over the next twenty to thirty years was to undertake a near-term strategy that builds up to 800 MW of wind strategically located wind in or near Empire's service territory in 2019 and 2020 and retire the Asbury coal plant in 2018 or 2019. This analysis was described in detail in the testimony of James McMahon in Case No. ER-2018-0092. As discussed by Mr. McMahon in that testimony, the Generation Fleet Savings Analysis was based on Integrated Resource Planning modeling, which, in part, determined that it was not economic to keep Asbury operational, and that retiring Asbury and providing for cost recovery of the return on and of the remaining plant balance through a regulatory asset over a thirty year period was the lowest cost plan for customers.

3 In Case No. EA-2019-0010, the Commission concluded that "Empire's proposed acquisition of 600 MW of additional wind generation assets is clearly aligned with the public policy of the Commission and this state." July 11, 2018, Report and Order, Case No. EO-2018-0092, p. 20. As a result of that Commission order, the Company subsequently sought and received Certificates of Convenience and Necessity for the North Fork Ridge, Kings Point, and Neosho Ridge wind projects.

electricity generated from environmentally responsible resources is expected to result in a range of direct and indirect economic benefits for our communities.

To set the stage for this transition to lower cost generation, we retired our Asbury coal plant on March 1, 2020, and are reflecting significant savings in this case as a result of that retirement. The Asbury plant had become uneconomic with a net capacity factor that dropped from 76.42% in 2010 to 46.97% in 2019. Had it stayed in operation Asbury would have required significant environmental upgrades to comply with the Environmental Protection Agency's coal combustion residuals rules ("CCR"). Empire undertook an analysis of Asbury's economics in both 2017 and in its 2019, finding in its 2019 IRP that retiring Asbury would result in savings of approximately $93 million on a 20-year expected value basis. Making investments required for Asbury to meet the CCR standard did not make any sense to Empire in the face of the insights that showed that a lower cost way to serve its customers was available and consistent with Missouri's Energy Policy.

In retiring Asbury when it did, the Company was responding to a combination of market signals that it could not prudently ignore. Aside from the plant's declining economics, the retirement is also a testament to Empire's keen awareness of the trends in both federal and state policy, including astute utilization of Investment Tax Credits that these policies enabled. By replacing coal generation with wind resources, Empire has also simplified a major part of its supply chain logistics and reduced its reliance on an out-of-state commodity that is subject to increasing policy uncertainty. With the added benefit of hindsight in light of our successful commissioning of wind, I am even more convinced the balance of decisions that led to Asbury's decommissioning are a clear example of good utility practice.

Because the Wind Projects can generate electricity without incurring any commodity costs, our case reflects a reduction of $69,349,594 in fuel expense, as well as $26,234,287 in lower operating costs associated with Asbury closing as compared to the amounts approved for these items in Case No. ER-2019-0374. We were able to repurpose some of the assets used to serve Asbury which are now in use to help operate and maintain our wind projects and other generation facilities. Importantly, all our former Asbury employees who chose to stay after the plant's retirement, remain with the company today. A number of them are working on our wind farms, having undergone the appropriate training where required. We strongly believe that this pivot to renewable generation marks an important moment in our company's history and will serve our customers well for years to come.

Q. How is Asbury's retirement reflected in the Company's rate request?

A. As I described above, there are cost savings associated with Asbury's retirement reflected in our case. While flowing these cost savings through to customers along with the SPP wind revenues, the Company is also requesting a Regulatory Asset for the return on and recovery of the undepreciated plant balance associated with Asbury. As I describe below, this request is an important element of the Company's decision to retire Asbury and enable our customers to save money over the long term.

The Company should be appropriately compensated for the investment it made in an asset that it expected to run for many more years – until a decidedly better opportunity to deliver long-term value came along. To do otherwise would penalize the Company, and disincentivize utilities from being proactive and doing the right thing on customers' behalf. This is particularly important at this juncture in the energy sector's transition, characterized by a variety of newer technologies gaining acceptance.

Absent the confidence in the utilities' ability to earn the full returns underlying their investment decisions, it will be increasingly challenging for the investor-owned utilities ("IOUs") to introduce new technologies into commercial operation – precisely at the time when opportunities to achieve hereto unimaginable efficiency frontiers and customer service offerings are presenting themselves. Empire strongly believes that the benefits of scale in access to financing and operations, technical expertise, and accountability inherent in our regulatory framework make vertically integrated utilities an optimal vehicle for responsible, measured and sustainable transition that our sector is undergoing. We see our request to recover the return on and of the remaining Asbury net book value as an important factor in our continued ability to pursue innovative projects that unlock new customer value and transform our service delivery.

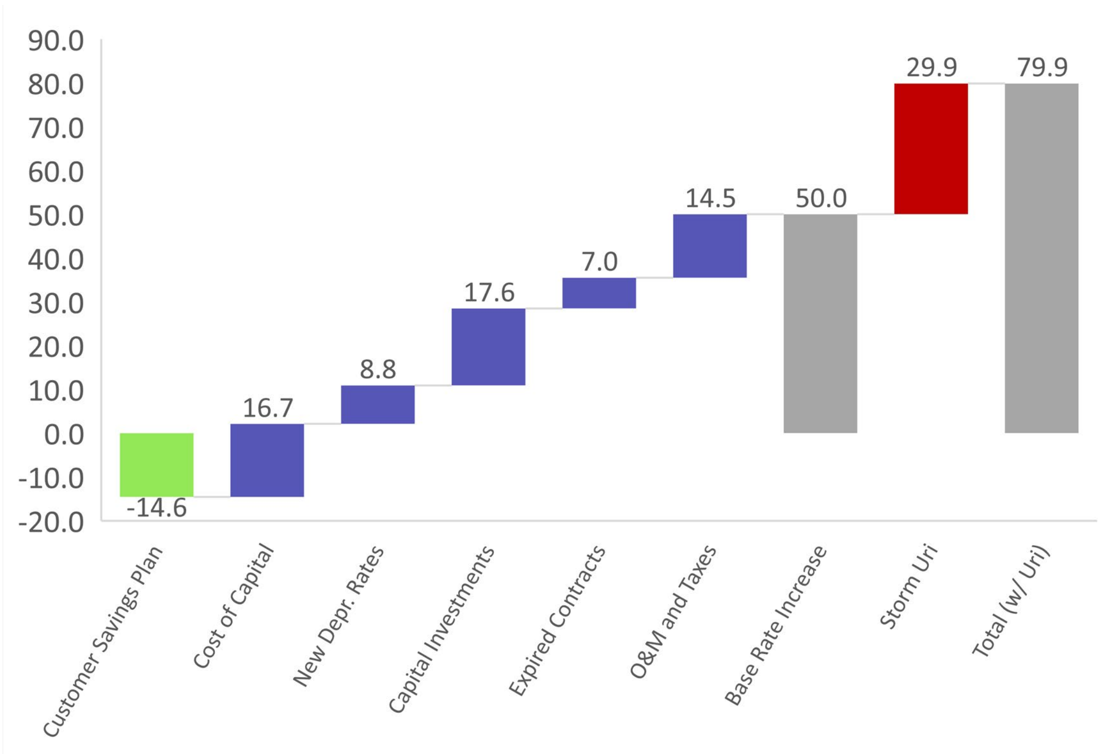
In contemplating the retirement decision, the Company reviewed how multiple other state regulators dealt with the issue of early coal retirement. As discussed in the testimony of Frank C. Graves, the treatment of Asbury's remaining book value that Empire proposes is consistent with regulatory outcomes in multiple other states that involved similar circumstances.

IV. EMPIRE'S RATE REQUEST AND ACCOUNTING BASIS

Q. Please describe the rate increase Empire is seeking in this case.

A. Asking customers to pay more is never an easy thing to do. But the requested rate increase in this proceeding is an investment in the future that will pay off for years to come for customers, stakeholders, and the Company. As I mentioned above, there are both costs and savings presented in this case, which are demonstrated below:

Revenue Increase Drivers ($Millions)



As the above chart indicates, our customers are already experiencing the benefits of the Customer Savings Plan ("CSP") that we proposed in 2017. As of today, the Revenue Requirement impact of these savings is offsetting that of the increase driven by the Cost of Capital and is comparable with cost increases driven by O&M and Taxes. Absent these savings and the generation technology that enabled them, the cumulative impact of our request and that of Storm Uri would be even higher.

Q. Did Empire stop at offsetting the customer rate impact at the CSP savings?

A. Absolutely not. Our team explored and acted on a variety of levers associated with longer amortization of recovery of certain regulatory assets (such as those for Storm Uri fuel costs and Stranded Meters) and faster refund of regulatory liabilities (most notably the customer benefit of the SPP wind revenues projected to be collected to offset the impact of the new wind generation.) The Direct Testimony of Charlotte T. Emery and Tisha Sanderson describes these and other levers in more detail.

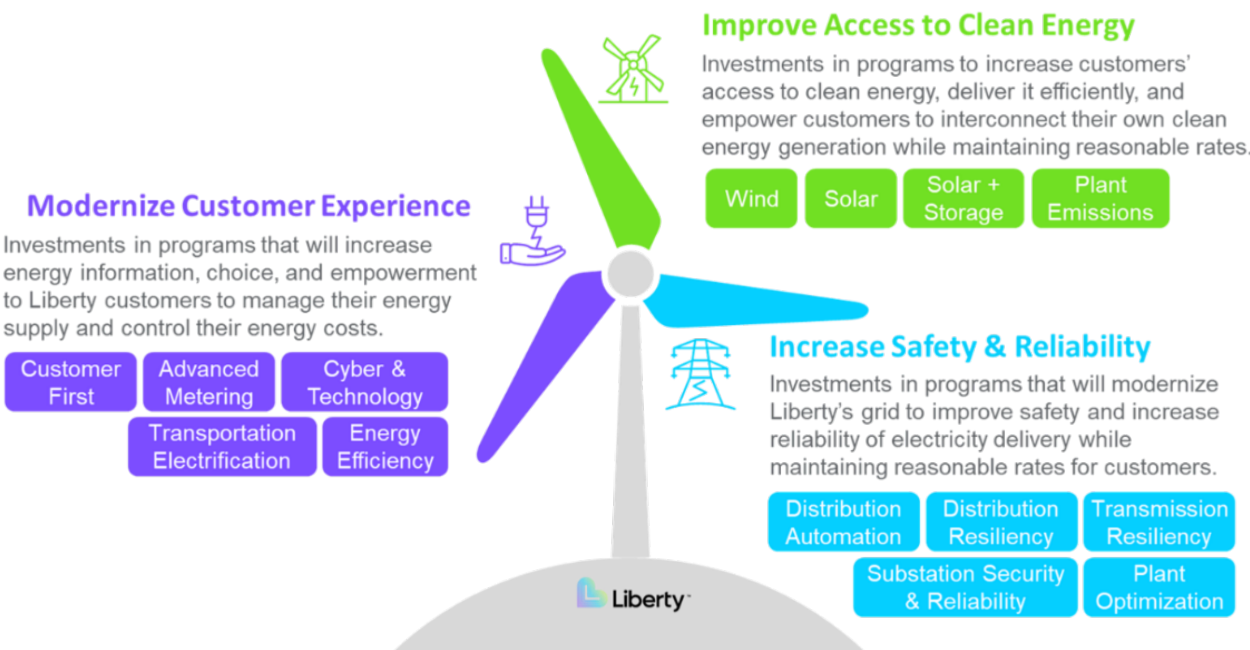
Q. How does Storm Uri factor into the rate impact?

A. As shown on the above chart, the requested rate increase also incorporates a portion of the extraordinary fuel and purchased power costs incurred by the Company on behalf of its Missouri customers during Storm Uri. On April 1, 2021, Empire made its semi-annual FAC filing (Case Nos. ER-2021-0332 and EO-2021-0333) that normally would have included 95% of the fuel and purchased power costs incurred over the past six months, including those incurred during Storm Uri. In an effort to assist its Missouri customers, Empire pulled the majority of the Storm Uri fuel and purchased power costs from its FAC calculation and sought deferral of them. As explained in the Direct Testimony of Charlotte T. Emery, instead of collecting these costs from customers over the traditional FAC recovery period of six months, Empire is requesting recovery of these deferred costs over a period of 13 years, beginning with new rates stemming from this proceeding. We recognize that recovering these costs over a short time period would be very difficult for our customers, and look forward to working with the Commission and parties to find creative solutions to the challenges this poses. One potential solution includes securitization of these costs, which may be possible in the near future given legislation that passed late in the legislative session and will hopefully be signed by the Governor into law.

Q. How is Empire's rate ask impacted by Plant-in-Service Accounting ("PISA")?

A. On August 12, 2020, Empire elected PISA and on February 26, 2021, in Case No. EO-2019-0046, submitted its five-year capital investment plan (its Clean Transition Plan).

On March 25, 2021, the Company hosted a public stakeholder meeting on its Clean Transition Plan. The features of the Clean Transition are described below:



Q. Consistent with PISA, does Empire's initial rate case filing reflect PISA deferrals made since the date of Empire's election?

A. Yes. RSMo §393.1400.2 provides that an electrical corporation shall defer to a regulatory asset 85% of all depreciation expense and return associated with all qualifying electric plant recorded to plant-in-service on the utility's books commencing with the election date. Qualifying electric plant means all rate-base additions except "rate-base additions for new coal-fired generating units, new nuclear generating units, new natural gas units, or rate-base additions that increase revenues by allowing service to new customer premises." Empire has made these deferrals for qualifying plant. In her Direct Testimony, Empire witness Charlotte T. Emery describes the utilization of PISA for assets currently in service, as well as assets that will be included with the Company's update in this proceeding.

V. INTRODUCTION OF WITNESSES

Q. Please introduce the other witnesses who will be providing testimony in this proceeding on behalf of Empire.

A. At this time, the following additional witnesses are providing Direct Testimony in support of Empire's rate change and other requests for relief:

Witness	Title	Topic(s)
Todd Mooney	Vice President of Finance & Administration	Purchase of Wind Holdcos Capital Structure/Affiliate Issues
Shaen T. Rooney	Senior Manager of Strategic Projects	Wind Projects Other Capital Projects
Aaron J. Doll	Senior Director of Energy Strategy	Wind – Market Protection Mechanism, Affiliate Waivers, Impact on FAC FAC Rider Decision to Retire Asbury
Jeffery Westfall	Central Region Director of Electric Operation – Transmission & Distribution	Transmission and Distribution System Investment
Chad C. Hook	Regional Director of Operations Strategy	AMI and Project Guardian
Frank C. Graves	Consultant	Economic and Regulatory Policies Supporting Recovery of the Remaining Investment in Asbury
Drew W. Landoll	Director of Strategic Projects	Decommissioning Plan for Asbury; Creation of Asbury Renewable Operations Center
Tisha Sanderson	Vice President of Finance and Administration	Revenue Requirement – Wind, Asbury, AMI
Charlotte T. Emery	Senior Manager of Rates and Regulatory Affairs	Revenue Requirement – Other, PISA
Gregory W. Tillman	Senior Manager of Rates and Regulatory Affairs	Revenue Adjustments Tariff Changes, TOU
Todd W. Tarter	Senior Manager of Strategic Planning	FAC
Zachary Quintero	Senior Analyst of Rates and Regulatory Affairs	General Rate Case and FAC MFRs
Eric Fox	Consultant	Weather Normalization Study
John J. Reed	Consultant	Return on Equity and Reasonableness of Capital Structure
Timothy S. Lyons	Consultant	Lead Lag Study, CCOS Rate Design

Jon Harrison	Director of Customer Experience	Customer Experience
Nathaniel W. Hackney	Senior Reporting and Systems Analyst	Energy Efficiency
Jill Schwartz	Director of Regulatory Shared Services	CAM, Affiliate Allocations
Dane A. Watson	Consultant	Depreciation Study
James A. Fallert	Consultant	Pension/OPEB

Q. Does this conclude your Direct Testimony at this time?

A. Yes.

VERIFICATION

I, Timothy N. Wilson, under penalty of perjury, on this 28th day of May, 2021, declare that the foregoing is true and correct to the best of my knowledge and belief.

/s/ Timothy N. Wilson