

Exhibit No.:

Issues: Natural Gas Prices, Income
Weatherization, Wolf
Creek Settlement, Spearville
Arbitration

Witness: Matthew R. Young

Sponsoring Party: MoPSC Staff

Type of Exhibit: Surrebuttal Testimony/
True-up Direct

Case Nos.: ER-2018-0145 and
ER-2018-0146

Date Testimony Prepared: September 4, 2018

MISSOURI PUBLIC SERVICE COMMISSION

COMMISSION STAFF DIVISION

AUDITING

FILED
October 23, 2018
Data Center
Missouri Public
Service Commission

SURREBUTTAL/TRUE-UP DIRECT TESTIMONY

OF

MATTHEW R. YOUNG

**KANSAS CITY POWER & LIGHT COMPANY
CASE NO. ER-2018-0145**

AND

**KCP&L GREATER MISSOURI OPERATIONS COMPANY
CASE NO. ER-2018-0146**

Jefferson City, Missouri
September 2018

Staff Exhibit No. 247
Date 9-25-18 Reporter TM
File No. ER-2018-0145+0146

**** Denotes Confidential Information ****

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1 Additionally, I will present Staff's position on the ratemaking treatment of Wolf Creek
2 litigation and Spearville arbitration proceeds.

3 **SURREBUTTAL TESTIMONY**

4 **INCOME ELIGIBLE WEATHERIZATION ("IEW")**

5 Q. Did you sponsor Staff's adjustments to include the IEW in Staff's direct
6 KCPL and GMO cases?

7 A. No. Staff's adjustments for the IEW were sponsored by Staff witness
8 Michael Jason Taylor, who has since left employment with Staff. I am assuming
9 responsibility for the adjustments going-forward in these cases.

10 Q. Will you summarize the rebuttal testimony of Tim M. Rush on this topic?

11 A. Yes. KCPL and GMO agree with most aspects of Staff's IEW adjustments,
12 including the recommendations to re-amortize unspent funds, to collect a reduced amount in
13 rates in order to draw down the unspent funds, and to set the "target spend" of \$578,888 for
14 KCPL and \$400,000 for GMO¹ going forward. However, KCPL and GMO argue that a
15 Throughput Disincentive ("Disincentive") amount should be calculated on the weatherization
16 programs and accounted for as a program cost.

17 Q. What types of costs did KCPL and GMO apply against the respective target
18 IEW spending?

¹ See page 129 of Staff's Cost of Service Report for IEW funding recommendation of Staff witness Kory Boustead.

1 A. While calculating the amounts of unspent IEW funds, KCPL and GMO
2 included payroll, payroll benefits, Disincentive, program rebates, and administrative costs as
3 IEW costs.²

4 Q. Are all of these costs appropriate to label as IEW costs?

5 A. No, not all of them. Program rebates and administrative costs are directly
6 related to the weatherization programs and are appropriate to charge to the IEW program
7 spend. However, while IEW funds are included in base rates, payroll and the related benefits
8 are not IEW costs from a ratemaking perspective.

9 When setting base rates in a general rate case, both Staff and KCPL have historically
10 included \$578,888³ of funding for the IEW in addition to an annualized amount for the
11 entirety of KCPL's current payroll and payroll benefit costs. To shift payroll and benefit
12 costs to the calculation of unspent IEW funding would not follow the methodology for setting
13 rates since rates reflect both cost types in their entireties. KCPL's and GMO's classification
14 of Disincentive as a program cost is also inappropriate.

15 Q. What is the Throughput Disincentive?

16 A. The Disincentive is one of three components⁴ of KCPL's and GMO's Demand
17 Side Investment Mechanism ("DSIM") charge that resulted from the passage of the
18 Missouri Energy Efficiency Investment Act ("MEEIA"). The Disincentive is defined
19 in 4 CSR 240-20.092 (1)(TT)⁵ as:

² KPCL and GMO ceased charging payroll and payroll benefits to IEW funding in July 2017.

³ KCPL's funding was offset by unused funding in Case No. ER-2016-0285.

⁴ The three components of the DSIM surcharge are the program costs, Disincentive, and an earning opportunity.

⁵ 4 CSR 240-20.092 contains the Definitions for Demand-Side Programs and Demand-Side Programs Investment Mechanisms.

1 Throughput disincentive means the electric utility's lost margin
2 revenues that result from decreased retail sales volumes due to
3 its demand-side programs[.]
4

5 Q. How does the Disincentive related to IEW affect this case?

6 A. If the Disincentive is accounted for as a program cost, KCPL's and GMO's
7 rate base will increase. The inclusion or exclusion of the Disincentive in this case will affect
8 the balance of KCPL's and GMO's weatherization program regulatory liabilities. The
9 liabilities included in each company's respective rate base represent the cumulative balance of
10 funds that ratepayers have provided, but have not yet been spent on IEW. KCPL and GMO
11 support the inclusion of the Disincentive and state that the amount spent on IEW should
12 include "...program costs, marketing costs and Throughput Disincentive..."⁶ Staff does not
13 consider any Disincentive related to IEW a cost that should be recovered from ratepayers.

14 Q. Why does Staff disagree with KCPL and GMO on the recognition of the
15 Disincentive as an IEW spend?

16 A. The surrebuttal testimony of Staff witness John A. Rogers outlines several
17 reasons the Disincentive should not be applied to KCPL's and GMO's IEW unspent funds.
18 For those reasons, the Disincentive is not included in Staff's calculation of the IEW regulatory
19 liabilities.

20 Q. Has IEW ever been included in KCPL's and GMO's DSIM surcharge?

21 A. Yes. For a brief time, the weatherization programs were a DSIM program in
22 both of KCPL's and GMO's respective MEEIA Surcharges. However, in KCPL
23 Case No. ER-2014-0370, the Commission ordered:

⁶ Rush rebuttal page 10, lines 7-8.

1 The Commission concludes that KCPL should resume recovery
2 of low-income weatherization program costs in base rates
3 following the conclusion of KCPL's MEEIA Cycle 1 and cease
4 recovery of these costs in future MEEIA applications.⁷
5

6 Accordingly, KCPL removed the IEW costs from its DSIM surcharge when
7 MEEIA cycle 1 ended December 31, 2015. Likewise, GMO removed the IEW from its DSIM
8 surcharge in February 2017.

9 Q. KCPL and GMO state that including the Disincentive as a program cost is
10 consistent with how the rate base liability was treated in KCPL's previous rate case,
11 Case No. ER-2016-0285.⁸ Do you agree?

12 A. I partially agree. KCPL established the IEW liability on its books in
13 September 2015, which is contrary to KCPL's statement, "...a Regulatory Liability was
14 established on the books for the underspent total at the true-up date of December 31, 2016."⁹
15 At the end of September 2015, the \$1,105,850 initial balance of the IEW liability did not
16 include any amount of the Disincentive since the program has been historically funded
17 through base rates. KCPL did not begin charging the Disincentive to the regulatory liability
18 until January 2016, the first month the IEW program costs were no longer recovered through
19 the DSIM surcharge per the ER-2014-0370 Commission Report and Order. In essence,
20 KCPL and GMO complied with the Commission's Order, but chose to continue to apply
21 DSIM concepts to its IEW accounting.

22 In Case No. ER-2016-0285, Staff verified the initial September 2015 balance of the
23 regulatory liability, which did not contain the Disincentive, and relied on the account balance

⁷ See the Report and Order in Case No. ER-2014-0370, pages 101-102.

⁸ Rush Rebuttal page 10, lines 3 – 10.

⁹ Rush Rebuttal page 10, lines 4 – 5.

1 to recommend a deduction to rate base as of December 31, 2016, the true-up date in that case.
2 Because the Disincentive was charged to the liability subsequent to September 2015, Staff's
3 recommendation mistakenly included capitalized Disincentive and understated the
4 cash-balance of the liability by \$23,018.

5 Q. In the current case, does Staff seek to amend the amount of the regulatory
6 liability at December 31, 2016?

7 A. No. The IEW liability as of December 31, 2016, was stipulated to by the
8 parties in Case No. ER-2016-0285.¹⁰ However, Staff opposes continuing to charge the
9 Disincentive to the IEW regulatory liability beginning January 1, 2017, for the reasons stated
10 by Staff witness Rogers. In the current cases, and on a going-forward basis, Staff
11 recommends tracking IEW spending on a cash-basis only.

12 Q. How much of the Disincentive has been charged to the IEW regulatory liability
13 since January 1, 2017?

14 A. From January 1, 2017, to June 30, 2018, KCPL has charged \$126,520 of the
15 Disincentive to its IEW program; during the same timeframe, GMO has
16 charged \$25,424 of the Disincentive to its IEW program. KCPL and GMO have accounted
17 for the Disincentive as a "program expense", which reduces the balance of the liabilities.

18
19 **RATEMAKING HISTORY OF INCOME ELIGIBLE WEATHERIZATION**

20 Q. Did KCPL's and GMO's weatherization programs begin as part of the larger
21 overall MEEIA program?

¹⁰ See Exhibit A of the Non-Unanimous Partial Stipulation and Agreement in Case No. ER-2016-0285.

1 A. No. As part of the Stipulation and Agreement in KCPL's regulatory plan
2 filing, Case No. EO-2005-0329, KCPL agreed to initiate several Affordability, Energy
3 Efficiency, and Demand Response programs.¹¹ The stipulation dictated that the cost of these
4 programs, including what was then called the low-income weatherization program, be
5 deferred into a regulatory asset and accrue interest at a rate not to exceed
6 KCPL's Allowance for Funds Used during Construction ("AFUDC") rate. The Affordability,
7 Energy Efficiency, and Demand Response programs were later collectively known as
8 Demand-Side Management ("DSM") programs.

9 KCPL began deferring DSM program costs in January 2007 while GMO began
10 deferring DSM program costs in December 2009, subsequent to the acquisition of Aquila.
11 KCPL's and GMO's IEW costs continued to be deferred into interest-bearing DSM assets,
12 and amortized in general rate cases¹² until 2012. In 2012, KCPL's and GMO's
13 weatherization programs were carved out of the overall DSM program package so that
14 continuous funding could be provided through base rates, rather than the existing defer-and-
15 amortize accounting approach. In Case Nos. ER-2012-0174 (KCPL) and ER-2012-0175
16 (GMO), the Commission approved the "Non-Unanimous Stipulation and Agreement
17 Regarding Low-Income Weatherization and Withdrawal of Objection and Request for
18 Hearing." On page 2, the Stipulation states the following:

19 In regard to GMO, if the Commission approves a MEEIA low-
20 income weatherization program for GMO, than that MEEIA
21 program should be funded and included in revenue requirement
22 to the extent the Commission determines under MEEIA it is
23 appropriate to do so. Otherwise, GMO's low-income
24 weatherization program should be funded (included in cost of

¹¹ See the Stipulation and Agreement and Appendix C in Case No. EO-2005-0329.

¹² DSM asset amortizations included in KCPL Case Nos. ER-2006-0314, ER-2007-0291, ER-2009-0089, and ER-2010-0355 as well as GMO Case Nos. ER-2009-0090 and ER-2010-0356.

1 service) at \$150,000 annually. (Both programs are not funded
2 at the same time and they are mutually exclusive.) If GMO's
3 low-income weatherization program is funded and included in
4 cost of service at \$150,000 annually as set forth in this
5 paragraph, the City of Kansas City, Missouri (KCMO) shall be
6 allocated a minimum of \$50,000 (of the \$150,000 total)
7 annually for low-income weatherization. The allocation of the
8 remainder of the \$150,000 shall be determined as provided
9 below.

10
11 In regard to KCPL, KCPL's low-income weatherization
12 program should be funded (included in cost of service) at
13 \$573,888 annually; however, this low-income weatherization
14 program should not be funded in rates at the same time KCPL's
15 retail customers are funding a low-income weatherization
16 program the Commission approves under the MEEIA, if any.
17 (Both programs are not funded at the same time and they are
18 mutually exclusive.) If KCPL's low-income weatherization
19 program is funded and included in cost of service at \$573,888
20 annually as set forth in this paragraph, the City of Kansas City,
21 Missouri (KCMO) shall be allocated a minimum of \$450,000
22 (of the \$573,888 total) annually for low-income weatherization.
23 The allocation of the remainder of the \$573,888 shall be
24 determined as provided below.
25

26 Q. Why does the language in the 2012 stipulation present several different
27 scenarios?

28 A. At the time, KCPL and GMO had outstanding applications
29 in Case Nos. EO-2012-0008 (KCPL) and EO-2012-0009 (GMO) to implement a DSIM
30 charge. The stipulation above took into account possible alternative outcomes
31 of the DSIM applications.

32 Q. What were the outcomes of Case Nos. EO-2012-0008 and EO-2012-0009 and
33 how did it affect IEW cost recovery?

34 A. KCPL's Case No. EO-2012-0008 was ultimately withdrawn, so IEW funding
35 was included in KCPL's base rates at \$573,888 per year. However, GMO's

1 Case No. EO-2012-0009 resulted in the establishment of a DSIM surcharge. GMO's DSIM
2 surcharge included the program costs of IEW.

3 Q. Has KCPL's DSIM surcharge ever included IEW?

4 A. Yes. As a result of KCPL's subsequent DSIM surcharge petition,
5 Case No. EO-2015-0095, IEW was included as a MEEIA program. KCPL charged IEW
6 costs, the Disincentive, and an earnings opportunity to the DSIM surcharge from July 6, 2014
7 to December 31, 2015. During that time, KCPL's customers were also simultaneously
8 providing IEW funding through base rates at \$573,888 per year. The 18 months that KCPL
9 was collecting IEW funding through base rates while also recovering program costs through
10 the DSIM surcharge is the primary driver of the accumulation of unused program funds
11 associated with IEW. As of September 2015, the effective date of rates in
12 Case No. ER-2014-0370, Staff calculated that ratepayers had provided \$1,105,850 of unused
13 IEW funds.

14 Q. Why was IEW removed from KCPL's DSIM surcharge?

15 A. As cited above, in Case No. ER-2014-0370, the Commission found that it is
16 more appropriate for KCPL to recover IEW costs through base rates than through the MEEIA
17 cost recovery mechanism. This change was effective January 1, 2016, for KCPL and
18 February, 2017 for GMO.

19 Q. What is the current cost recovery method in use for IEW costs?

20 A. For KCPL, a reduced amount of IEW funding (\$258,914) was included in
21 ER-2016-0285 base rates, and is still effective through this case, with no recovery in the
22 DSIM surcharge. For GMO, \$400,000 of IEW funding was included in base rates in
23 Case No. ER-2016-0156, with no recovery in the DSIM surcharge. Staff's recommendation

1 in the current rate cases is to include IEW funding in base rates at an annual amount of
2 \$343,239 for KCPL and \$371,673 for GMO.¹³ The annual amount in rates is intentionally
3 below the recommended “target spend” in order to allow for the use of unspent IEW funds.

4 **TRUE-UP DIRECT TESTIMONY**

5 Q. Which revenue requirement items are you sponsoring in Staff’s true-up cases?

6 A. I have updated the following items for Staff’s true-up revenue requirements:

- 7 • Fuel and purchased power expense
- 8 • Fuel inventories
- 9 • Pension and OPEB expense
- 10 • Pension and OPEB assets and liabilities
- 11 • Income eligible weatherization expense and liabilities
- 12 • DSM and Opt-Out assets and amortization expense
- 13 • Renewable Energy Standards assets and amortization expense
- 14 • Wolf Creek settlement proceeds
- 15 • Spearville arbitration proceeds

16
17 **NATURAL GAS PRICES**

18 Q. What methodology did you use to calculate the variable cost of natural gas in
19 your true-up case?

20 A. The methodology I used in the true-up case, for the most part, is consistent
21 with the methodology of Staff’s direct. To calculate variable gas costs, I divided actual
22 variable costs by the actual usage in each month of the 12 month period ended June 30, 2018,
23 the true-up date in this case. With the exception of August 2017, the actual monthly cost per
24 MMBtu was used as an input into Staff’s fuel model.

25 Q. Did your calculation of actual variable gas costs yield reasonable results?

¹³ Based on Staff’s true-up IEW workpapers.

1 A. No. As Public Counsel witness John S. Riley described in his rebuttal
2 testimony, the natural gas prices for the months of May 2017 and August 2017 were not
3 reflective of a normal fuel cost. Since Staff's true-up case is based on the 12 month period
4 ended June 30, 2018, the abnormal gas price in May 2017 is no longer an input in Staff's fuel
5 model. However, August 2017 variable natural gas price of \$9.31 is still an issue.

6 Q. What impact did using \$9.31 per MMBtu have on Staff's total variable
7 fuel cost?

8 A. To test the impact, Staff substituted a more reasonable August dispatch price
9 into its direct fuel model, while keeping all other fuel model variables consistent with Staff's
10 direct case. The amount substituted for the \$9.31 price was \$3.05 per MMBtu, which is the
11 actual variable cost per MMBtu experienced at GMO during the same month. The results of
12 Staff's fuel model showed the same amount of natural gas generation, but decreased the
13 overall variable fuel cost by approximately \$2,600. The decrease in overall fuel costs was
14 driven by a small increase in off-system sales margins.

15 Q. What analysis did you do in regards to the actual August 2017 variable
16 gas cost?

17 A. After identifying the actual result of \$9.31 as an unreasonable representation of
18 the gas market, I evaluated four possible alternatives to the \$9.31. These alternatives included
19 averaging the actual prices during the three prior years, averaging the actual prices in the
20 preceding and subsequent months, averaging the other months where KCPL incurred a higher
21 variable transport cost, and GMO's actual cost incurred in August 2017 of \$3.05 per MMBtu.

22 Q. Which methodology did you use in your true-up case?

1 A. I substituted GMO's actual cost of \$3.05 in August, 2017 for the actual cost
2 incurred at KCPL in the same month. The price of \$3.05 is comparable to KCPL's composite
3 gas price during the 12 months ended June 30, 2018, avoids the use of data from as early as
4 2015 that may not be comparable, and does not use May 2017 (another outlying data point) in
5 the average.

6 **WOLF CREEK LITIGATION**

7 Q. Will you summarize the issue?

8 A. Yes. KCPL received settlement proceeds as a result of a Court
9 Case No. 1316-CV09206 ("the litigation"), filed in the Circuit Court of Jackson County,
10 Missouri. The litigation resulted from a 73-day forced outage at the Wolf Creek nuclear
11 generation unit during the first quarter of 2012. An adjustment has been made by Staff to
12 include a portion of the settlement amount in the cost of service calculation. This is
13 appropriate because ratepayers have paid for some of the costs associated with the outage and,
14 accordingly, the settlement proceeds should also be returned to the ratepayers.

15 Q. What caused the forced outage at Wolf Creek?

16 A. During a 2011 planned maintenance outage at Wolf Creek, ABB Inc. ("ABB")
17 was contracted to perform repair work at Wolf Creek. During the litigation, it was KCPL's
18 assertion that ABB's work-product was defective, and sub-standard wiring caused a short
19 circuit. When the plant attempted to restart in January of 2012, the short circuit triggered
20 safety precautions and the plant was forced to shut down as a forced outage. Over the
21 subsequent 73 days, Wolf Creek incurred internal and external costs to identify and repair the
22 malfunction as well as assess the quality of other maintenance performed by ABB. Since
23 Wolf Creek is KCPL's lowest cost of generation, anytime the nuclear unit is unavailable, the

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Q. What was the financial outcome of the litigation?

A. **

**

Q. What is Staff's recommendation on this issue?

A. Staff recommends that the litigation proceeds be removed from the test year and a portion of the settlement returned to ratepayers by establishing a regulatory liability and amortizing to expense over a four year period, with no rate base treatment.

Q. How did Staff identify the amount that should be returned to ratepayers?

A. KCPL provided documentation that itemized the damages claimed by KCPL in the Litigation. When KCPL received the settlement proceeds, the total settlement amount was allocated to each item in the list of damages, on a weighted average basis. The amount of the

1 settlement assigned to costs borne by the ratepayers was identified by Staff as the amount that
2 should be returned to customers.

3 Q. Why is Staff first addressing this matter in the True-up direct filing?

4 A. Staff learned about this matter late in the audit for the current case after the
5 filing of direct testimony on June 19, 2018. Prior to filing its direct case, Staff had issued data
6 requests requesting the identification of all settlements and insurance claims received by the
7 Company from 2016 through 2018. KCPL did not identify the Wolf Creek settlement amount
8 in its responses. For this reason, Staff was unable to address this matter in its direct testimony
9 and has included this adjustment as part of its true-up case.

10 **SPEARVILLE ARBITRATION**

11 Q. Will you summarize the issue?

12 A. Yes. In connection with KCPL's purchased power agreement with the owners
13 of Spearville 3, KCPL mistakenly paid curtailment energy charges during an 18 month period
14 that commenced in December 2012. To recover the payments made in error, KCPL initiated
15 arbitration with Spearville 3's owners. In 2017, the arbiters issued a binding decision and
16 KCPL was awarded a refund of the payments.

17 Q. Have KCPL's rates in past rate cases included the costs of the curtailment
18 energy charges?

19 A. No. The curtailment energy charges were booked to FERC account 555 –
20 purchased power. Although the charges would have been booked during the test year of
21 KCPL Case No. ER-2014-0370,¹⁵ the historical amounts recorded in account 555 is replaced
22 with an annualized purchased power cost in the ratemaking process. It is my understanding

¹⁵ The test year in ER-2014-0370 was the 12 months ended March 31, 2014.

1 that the annualization methodology used for purchased power costs would not have included
2 the curtailment charges. Therefore, any test year expense was replaced with an annualized
3 amount and the ratepayers paid the annualized cost. Additionally, KCPL did not have a FAC
4 in place during the time the curtailment energy charges were paid, so the charges were not
5 passed on to ratepayers.

6 Q. Have KCPL's rates in past rate cases included the costs of the arbitration?

7 A. Yes. Legal costs associated with the arbitration have been booked to
8 FERC account 928 – Regulatory Commission Expenses from 2014 through 2017. KCPL's
9 prior rate case included legal costs booked during the test year for that proceeding.

10 Q. What is Staff's recommendation on this issue?

11 A. Staff does not recommend returning the proceeds of the arbitration to
12 ratepayers since the ratepayers have not paid rates based off of the charges. Additionally,
13 Staff does not recommend returning the legal costs included in Case No. ER-2016-0285, as
14 the amount of expense included in that case is immaterial. However, Staff does recommend
15 an adjustment to the test year amount (in the current case) in account 928 to remove the costs
16 of the arbitration from current rates. This adjustment recognizes that legal expenses related to
17 the arbitration will not be incurred going-forward.

18 Q. Why is Staff first addressing this matter as part of its True-up direct filing?

19 A. Staff learned about this matter late in the audit for the current case after the
20 filing of direct testimony on June 19, 2018. Prior to filing its direct case, Staff had issued data
21 requests requesting the identification of all settlements and insurance claims received by the
22 Company from 2016 to 2018. KCPL did not identify the Spearville proceeds in those

Surrebuttal/True-up Direct Testimony of
Matthew R. Young

1 responses. For that reason, Staff was unable to address this matter in its direct testimony, and
2 has included this adjustment as part of its true-up case.

3 Q. Does that conclude your surrebuttal and true-up direct testimony?

4 A. Yes. Exhibit No.:

5 Issues: Natural Gas Prices, Income Eligible Weatherization, Wolf Creek
6 Settlement, Spearville Arbitration

7 Witness: Matthew R. Young

8 Sponsoring Party: MoPSC Staff

9 Type of Exhibit: Surrebuttal/True-up Direct Testimony

10 Case No.: ER-2018-0145, ER-2018-0146

11 Date Testimony Prepared: September 4, 2018

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Kansas City Power & Light Company's Request for Authority to Implement a General Rate Increase for Electric Service) Case No. ER-2018-0145
)
)
)
) and

In the Matter of KCP&L Greater Missouri Operations Company's Request for Authority to Implement a General Rate Increase for Electric Service) Case No. ER-2018-0146
)
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)
)

AFFIDAVIT OF MATTHEW R. YOUNG

STATE OF MISSOURI)
) ss.
COUNTY OF JACKSON)

COMES NOW MATTHEW R. YOUNG and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Surrebuttal and True-Up Direct Testimony* and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

Matt Young

MATTHEW R. YOUNG

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Jackson, State of Missouri, at my office in Kansas City, on this 31st day of August 2018.

Tammy Morales

Notary Public



TAMMY MORALES
My Commission Expires
January 7, 2022
Clay County
Commission #14461000