MISSOURI PUBLIC SERVICE COMMISSION

STAFF

RECOMMENDATION

EVERGY MISSOURI WEST

CASE NO. EA-2024-0292

Jefferson City, Missouri
April 4, 2025

** Denotes Confidential Information **

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STAFF RECOMMENDATION

EVERGY MISSOURI WEST

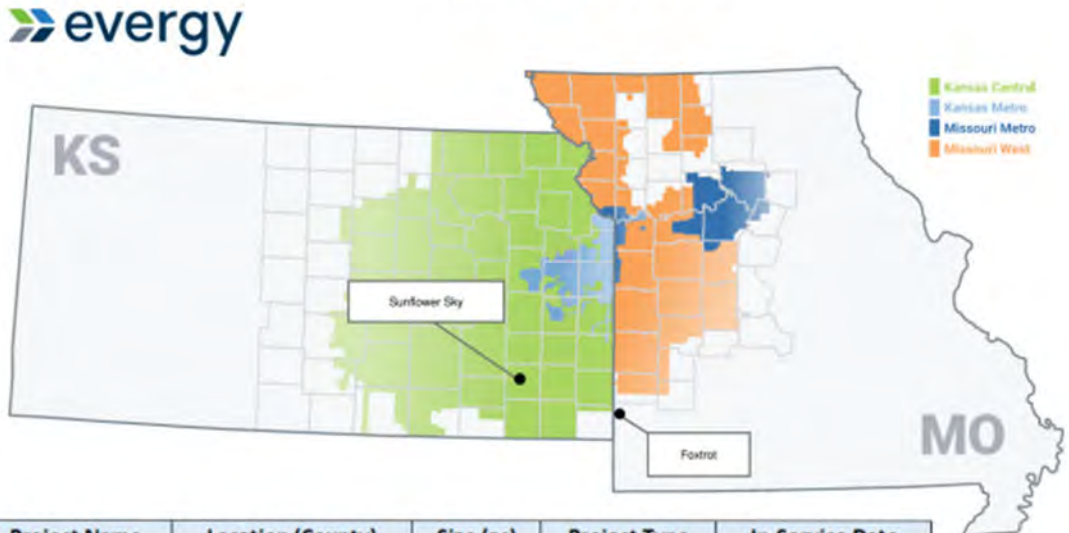
CASE NO. EA-2024-0292

I. Executive Summary

On October 25, 2024, Evergy Missouri West, Inc., d/b/a Evergy Missouri West ("EMW" or "Company") filed an application for a Certificate of Convenience and Necessity ("CCN" or "Application") seeking to construct, install, own, operate, manage, maintain, and control two solar generation facilities: (1) Sunflower Sky, an approximately 65 megawatt ("MW") solar farm located and to be further constructed in Wilson County, Kansas with its point of interconnection at the 138 kilovolt ("kV") Altoona substation; and (2) Foxtrot, an approximately 100 MW solar farm located and to be further constructed in Jasper County, Missouri, with its point of interconnection at the 161 kV Asbury substation.

Figure 1 below depicts the site locations in relation to EMW's service territory.

Figure 1: Site Locations



Project Name	Location (County)	Size (ac)	Project Type	In-Service Date
Sunflower Sky	Wilson County, KS	65 MW	Rate Base (EMW)	2027
Foxtrot	Jasper County, MO	100 MW	Rate Base (EMW)	2027

Evergy Missouri West seeks permission and authority for it to engage in the proposed transactions; for EMW to construct and finance the Foxtrot and Sunflower Sky solar facilities ("Projects"); for EMW to complete the acquisition and mergers of the Sunflower Sky and Foxtrot entities into EMW; and for variances from Section (3)(C) of 20 CSR 4240-20.045 ("CCN Rule") to provide plans for restoration of safe/adequate service and as-built design drawings in a later submission. Additionally, EMW asks the Commission to find that its decision to acquire, construct, own and operate the Projects is prudent under Section (2)(C) of the CCN Rule.

Finally, EMW seeks approval of a new program, Green Solution Connections Program, a voluntary subscription-based program for EMW commercial and industrial ("C&I") customers to subscribe to the renewable attributes of the new renewable generation resources.[1]

Staff reviewed EMW's CCN Application and Direct Testimony based on the five factors the Commission listed in *In Re Tartan Energy*, GA-94-127, 3 Mo.P.S.C.3d 173, 177 (1994) ("Tartan Criteria"):

- Need,
- Qualifications to own, operate, control and manage the facilities and provide the service,
- Financial ability,
- Economic feasibility, and
- Promotion of the public interest.

These factors provide an over-arching general framework to organize discussion of the evidence when reviewing the various types of CCN applications that come before the Commission. Each CCN case must be evaluated in light of the regulatory context and operating circumstances of a project. The Commission's inquiry does not end at a surface level Tartan analysis.

[1] Application, paragraph 42.

In summary, based on Staff's review: 1) the Projects are needed; 2) EMW is qualified to construct, install, own, operate, maintain, and otherwise control and manage the Projects; 3) EMW has the financial ability to undertake the Projects; 4) Staff cannot recommend that the Projects are economically feasible; and 5) the Projects may be in the public interest with the conditions recommended by Staff. Based on this analysis, Staff recommends the Commission approve the CCNs with the conditions recommended by Staff. However, because Staff cannot recommend that the Projects are economically feasible, Staff recommends the Commission reject EMW's request for decisional prudence.

Staff's recommended conditions are presented in the public interest section of this report and cover the following topics:

- Economic/IRP Conditions and
- Engineering Conditions.

Staff further recommends the Commission deny EMW's request to implement the Green Solution Connections Program. Alternatively, if the Commission decides to approve this program, Staff recommends a number of conditions in the Green Solutions section of this report.

II. Application Summary

Sunflower Sky[2]

EMW has agreed to purchase Sunflower Sky from Savion, LLC ("Savion"), a Shell PLC portfolio company headquartered and operating on a stand-alone basis in Kansas City, Missouri, pursuant to a confidential Purchase & Sale Agreement ("PSA") under which EMW will become the owner of all interests in Sunflower Sky. The PSA includes the sale of the Sunflower Sky Project, along with its associated assets. In addition, Savion has agreed to obtain a special use

[2] EA-2024-0292 Application Paragraph 12 a. – Paragraph 14 a.

permit from Wilson County, Kansas, to provide EMW with a 30% Engineering Design and an EPC (Engineering, Procurement, and Construction) Bid Package complete with technical specifications for major equipment, for which EMW will reimburse Savion as part of the total purchase price. Sunflower Sky's fully secured construction site consists of visually screened vacant agricultural land, including 326 acres under lease, 18 acres purchased, and 320 acres with a purchase option in Wilson County, Kansas.

Sunflower Sky is a 65 MW single-axis tracking photovoltaic solar project with an estimated capacity factor ("CF") of ** [redacted] **. Based on the information provided at the time of the original filing date, EMW agreed to purchase Sunflower Sky for a total project price of approximately ** [redacted] **. Of this total amount, the development asset sale price is ** [redacted] **, Southwest Power Pool ("SPP") interconnection facilities and network upgrades are approximately ** [redacted] **, and the estimated remaining cost to construct the site is ** [redacted] **. This purchase amount will be financed through EMW's available utility financing resources with the intent that this asset will ultimately be included in rate base through the Commission's traditional ratemaking and cost of capital procedures.

On February 27, 2025, Evergy shared with Staff and the Office of the Public Counsel that the costs of the Sunflower Sky project may ** [redacted] ** by potentially ** [redacted] **.

Foxtrot[3]

EMW has agreed to purchase Foxtrot from Invenergy Solar Development North America LLC ("Invenergy"), a Delaware limited liability company headquartered in Chicago, Illinois, pursuant to a confidential Build Transfer Agreement ("BTA") under which EMW will become the owner of all interests in Foxtrot. The BTA includes progress payments to be paid to Invenergy

[3] EA-2024-0292 Application Paragraph 12 b. – Paragraph 14 b.

upon completion of specific milestones. A 20% payment will be due upon closing, with 85% of the total purchase price paid by mechanical completion[4], and 100% of the purchase price paid by substantial completion[5], less 300% holdback of the value of any outstanding punch list items[6] which are to be paid upon final completion. Foxtrot's fully secured construction site consists of 1,131 acres under lease.

Foxtrot is a 100 MW single-axis tracking photovoltaic solar project with an estimated CF of ** [redacted] **. According to its Application, EMW has agreed to acquire Foxtrot for a total project price of approximately ** [redacted] **, plus or minus adjustments for capacity expansion beyond the initial 100 MW and final pricing on key procurement items ("KPIs"). Of this total amount, the BTA cost for the initial 100 MW is ** [redacted] **, with additional capacity installed at ** [redacted] ** per kilowatt ("kW") installed. The Company's estimated development cost beyond BTA pricing is ** [redacted] **. The BTA pricing includes a mechanism for adjustment based on KPIs such as inverters, racking, balance of system, and high-voltage equipment. KPI pricing is expected to be locked-in at the Notice to Proceed currently scheduled for June 2025. This purchase amount will be financed through EMW's available utility financing resources with the intent that this asset will ultimately be included in rate base through the Commission's traditional ratemaking and cost of capital procedures.

[4] Mechanical Completion refers to a milestone typically defined in a contract that the project has been built to the engineering specifications and is ready to be commissioned.

[5] Substantial completion refers to a milestone typically defined in a contract that the project or a specifically designated portion is sufficiently complete for its intended purpose.

[6] A document outlining tasks or issues that need to be completed or corrected before a project is considered fully finished.

In the Company's response to Staff Data Request ("DR") No. 0053 provided on March 7, 2025, Evergy has provided ** [redacted] ** are presented in the tax credits section discussed by Staff witness Randall T. Jennings.

Staff Witness: Shawn E. Lange, PE

EMW has included within its Application and Direct Testimony the minimum filing requirements of Commission Rules 20 CSR 4240-2.060, 20 CSR 4240-20.045(6), and 20 CSR 4240-10.0105. Confidential Schedule 1 and Confidential Schedule 2 includes the filing requirements and Staff's review for Foxtrot and Sunflower Sky, respectively. In summary, to ensure the Commission and Staff receives a site-specific Emergency Action Plan and Operations and Maintenance Plan, Staff recommends the Commission order EMW to file in this docket a site-specific Emergency Action Plan Operations and Maintenance Plan for the Projects within 60-days of the facility being placed in service. Additionally, in order to facilitate tracking the status of various phases of completion, Staff recommends the Commission order EMW to provide quarterly reporting of the progress of construction of the Projects. This report shall include, but not be limited to, quarterly progress reports on permitting, plans, specifications, and construction progress for the Projects.

Staff Witness: Donald A. Fontana, PE

III. Five Tartan Criteria

A. Whether there is a need for the facilities and service

In evaluating whether a project is needed under the Tartan factors, Staff considers the following questions:

(a) Is the project both important to the public convenience and desirable for the public welfare?

(b) Or, is the project effectively a necessity because the lack of the service is such an inconvenience?

In this case the Company argues the need for the Projects are driven by the EMW's need for capacity, providing a hedge against risks associated with power prices, carbon prices, and fuel prices, as well as adding to Evergy's geographic diversity of generation assets.[7]

Capacity is the maximum output a generator can physically produce and is measured in megawatts ("MW"). The capacity of all the resources together forms the capacity for an electric utility's system. Electric utilities must ensure there is enough power being produced and delivered to meet their customers' demand. No generation resource will always produce its maximum output (i.e. planned and unplanned outages are expected to occur); therefore, utilities are required to reasonably build more capacity to ensure there are enough resources available at times of peak demand. The relationship between demand on the system and capacity to serve that demand is referred to as capacity position.

Staff Reviewed EMW's IRP Capacity Balance sheets in EO-2024-0154, as well as workpapers in EA-2024-0292 and EA-2025-0075, with regard to EMW's Summer Capacity Position. As the Commission is aware, one element of the overall customer demand that has a significant impact to resource planning is large customer additions. As of January 6, 2025, Evergy provided the following large customer load additions projections for customers that are building, in MW, through 2036:[8]

[7] EA-2024-0292 Kevin Gunn Direct, Page 10, lines 4-20.

[8] EA-2025-0075 Evergy Response to Staff DR No. 0034. Staff's March 25, 2025, DR No. 0092 in EO-2025-0154 requested an update on the information provided in Evergy's January 6, 2025, response to DR No. 0034 in EA-2025-0075, and for information describing the interconnection facilities and annual energy requirements of the prospective customers. On March 26, 2025, Evergy objected to that update request and additional information request in its entirety.

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Evergy is working with other potential customers; however, it is currently unclear if all of these customers will develop as shown or how much additional capacity and/or energy those customers will require. These customers may have policies that incentivize obtaining power from low or zero carbon emission sources.[9]

The figure below shows Staff's estimate of EMW's Summer Capacity Position for 2025-2030 considering the potential change in SPP capacity accreditation methodology, accounting for Dogwood[10] and any known capacity contracts, and the SPP summer reserve margin change.[11] Staff will discuss each of these topics later in this report. The figure below also depicts EMW's load as filed in its most recent IRP and its Supplemental Direct in the EA-2025-0075 case and does not include any other resource that is currently pending before this Commission.

continued on next page

[9] The GHG rule, if it were to continue as constituted, would either require hydrogen gas co-firing and/or Carbon Capture and Sequestration (CCS). If that were to happen, additional renewable energy resources may help replace the loss of fossil generation from the EPA's GHG rule assuming it largely stays intact going forward.

[10] Dogwood is a combined cycle facility that EMW currently owns 22.2%. EMW requested and was granted a CCN for this facility in EA-2023-0291.

[11] Please note, Staff did not develop its own load or DSM potentials amounts.

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The space between the load line(s) and the stacked graph of generation, capacity contracts, and estimated Demand-Side Mechanism ("DSM") represents an estimate of EMW's need for summer capacity.

SPP Accreditation Methodology

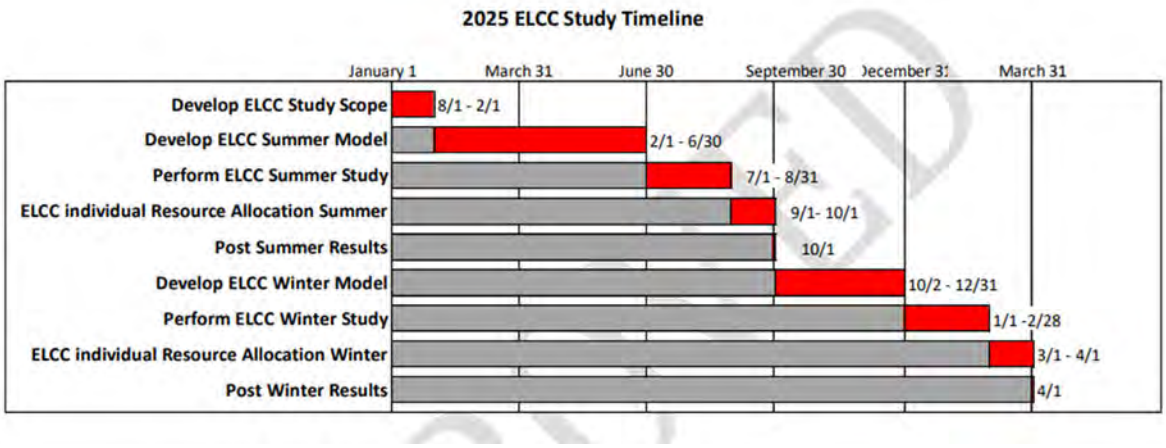
SPP oversees the bulk electric system and administers the wholesale power market on behalf of a group of electric utilities, including EMW. EMW, as a load-responsible entity ("LRE"), must ensure it has enough capacity to serve its load at peak times. SPP requires through its tariffs that EMW to demonstrate its compliance with resource adequacy[12] requirements by identifying its owned resources or by procuring capacity through bilateral contracts.

[12] Resource adequacy is the ability of the electricity system to supply aggregate electric power and energy to meet the requirements of consumers at all times, taking into account scheduled and unscheduled outages of system components.

As previously stated, capacity is the maximum output from a generating resource. Resource adequacy requirements are designed to consider the accredited capacity of a resource. Accredited capacity[13] is used to compare the dependability of generation resources.

Currently, SPP accredits its wind and solar fleet using historical performance (which includes outages) and accredits conventional generation resources based on their installed capacity ("ICAP") rating.

SPP has filed a proposal with the Federal Energy Regulatory Commission ("FERC") proposing to implement the following accreditation methodology: (1) an Effective Load Carrying Capability ("ELCC")[14] accreditation methodology for wind resources, solar resources, and Electric Storage Resources ("ESRs"); and (2) a Performance Based Accreditation methodology for thermal and other conventional resources, which would utilize a variant of the equivalent forced outage rate ("EFORd") method. SPP proposed implementing this change on October 1, 2025, shown in the timeline below.[15]



[13] While SPP does not administer a centralized capacity auction, it does impose a Resource Adequacy Requirement on all LRE within SPP to reliably serve the SPP Balancing Authority Area's forecasted Peak Demand. SPP requires each LRE to own or procure sufficient capacity to meet its non-coincident peak load plus a Planning Reserve Margin. The Accredited Capacity is the amount of capacity a given generation resource will be credited with supplying for purposes of resource adequacy calculations.

[14] ELCC is defined as the amount of incremental load a resource can reliably serve, while also considering probabilistic parameters of unserved load.

[15] ER24-1317 SPP FERC Application filing dated 2/23/24.

In EMW's 2024 IRP, EMW assumed a level of renewable generation accreditation summer capacity reduction due to the ELCC implementation. This resulted in a total reduction to the wind generation assets of approximately 147 MW in 2026, as shown below.[16]

Wind PPA	Nameplate MW	2024 Capacity	ELCC
Gray County	110	23	16
Ensign	99	40	27
Cimarron Bend III	130	100	20
Osborn	80	14	15
Rock Creek	120	21	27
Prairie Queen	110	32	23
Pratt	134	85	40
Total	**783**	**314**	**167**

EMW anticipates a reduction to existing fossil and solar resources of approximately ** [redacted] **[17], starting in 2026.

Evergy assumed an ELCC of ** [redacted] ** for the Foxtrot Solar facility suggesting it will provide ** [redacted] ** of accredited capacity toward EMW's need of approximately 300 MW in year 2027.[18] However, as discussed above, new SPP studies may change the ELCC allocation in the future.

For the Sunflower Sky Solar facility, it is Staff's understanding that the EPC contract has not been executed. The contract specifications and requirements may impact the output of the facility which would impact the ELCC for the proposed project. The estimated ELCC accreditation factor for Sunflower Sky Solar is currently not clear.

[16] EO-2024-0154 Evergy Missouri West Integrated Resource Plan, Chapter 4, Page 46.

[17] EA-2025-0075 Confidential supplemental workpaper of Van de Velde "MOW CCN Supp Dir - No McNew and No 2031 Thermal Plan.xlsx".

[18] EA-2024-0292 John Carlson Direct, Confidential Attachment JC-7.

Planning Reserve Margin Increases

During its August 5-6, 2024, meetings, SPP's Regional State Committee and Board of Directors approved increases to the planning reserve margins[19] ("PRM") member utilities are required to maintain in support of regional grid reliability.

SPP's Regional State Committee and Board approved minimum requirements of a 36% winter-season PRM and a 16% summer-season PRM, effective beginning summer 2026 and winter 2026/27. This means that load responsible entities in SPP's region must have access to enough generating capacity to serve their peak consumption with at least 36% margin during the winter season and at least 16% margin during the summer. The current 15% summer PRM requirement was previously applied to the winter season also.[20]

To determine these recommendations, SPP conducted the 2023 Loss of Load Expectation ("LOLE") study, for the 2026 and 2029 study years, in accordance with the LOLE Study Scope approved by the Supply Adequacy Working Group ("SAWG"). A LOLE study is used to determine the probability that generation is sufficient to meet load. SPP's LOLE study considers its entire region. The assumptions and forecasts were developed with the members for the SPP Balancing Authority Area, to incorporate historical operational experiences of resource performance, energy consumption and system conditions as well as projected generating capacity and new generator development timelines. Furthermore, this was the first LOLE study in which SPP directly analyzed seasonal risk beyond the Summer Season. SPP, with support from the SAWG, performed additional sensitivities beyond those outlined in the 2023 LOLE study scope, which included consideration of reduced amounts of Incremental Cold Weather

[19] PRM represents the amount of back-up capacity utilities must have to guard against unplanned conditions or events on the regional power grid.

[20] https://www.spp.org/news-list/spp-board-approves-new-planning-reserve-margins-to-protect-against-high-winter-summer-use/ accessed 2/7/2025.

Outages ("ICWO"), incremental flexibility for planned and maintenance outages, and varying risks across winter and summer seasons. SPP also evaluated implications of a reduced solar penetration materializing by 2026, based on the solar resource mix that was modeled in the LOLE study.

The LOLE study and associated analysis demonstrated the following key observations:

1. The 2023 LOLE study results show that the current 15% requirement will not satisfy the required 1-in-10 LOLE threshold for the 2026 Summer Season nor for any subsequent Winter Season.
2. Cold weather impacts, the resource mix, planned and maintenance outages, as well as the balance of risk in LOLE days and Expected Unserved Energy ("EUE"), amongst other factors, have significant impacts to the PRM.[21]

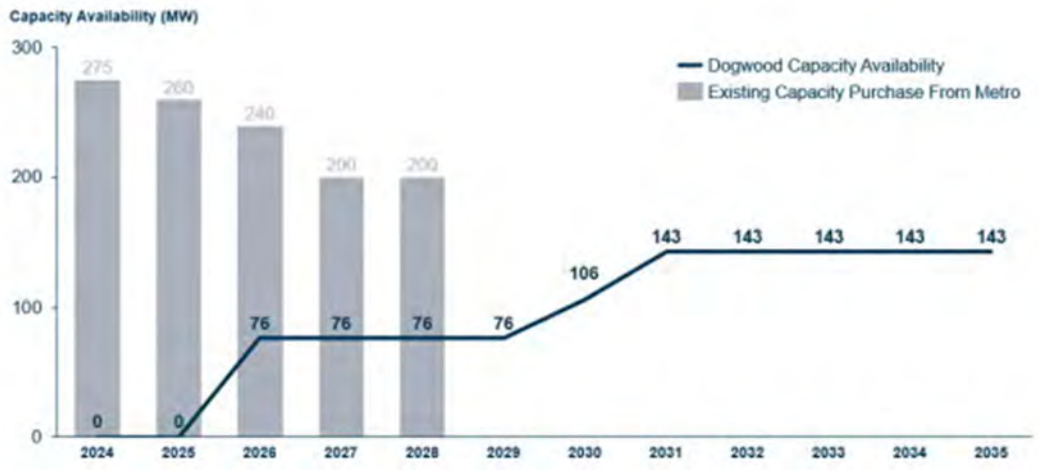
Dogwood

Staff is highlighting the recent Dogwood addition in particular because EMW recently acquired this resource in 2024. EMW's need in this case is predicated on its need for capacity beginning in 2025.[22] While the Dogwood resource in theory would help EMW with its 2025 capacity needs, due to contractual arrangements, EMW will not receive their total share of accredited capacity of Dogwood until 2031.

The Company's interest in the Dogwood facility equates to approximately 143 MW capacity.[23] However, the capacity from Dogwood phases in for EMW from 2026 to 2031, as existing capacity contracts roll off.[24]

The Chart below shows EMW's existing capacity purchase from Evergy Metro and the Dogwood Capacity availability:[25]

[21] https://www.spp.org/documents/71928/prm%20recommendation%207-2-24.pdf, Page 1.
[22] EA-2024-0292 VandeVelde Direct, Page 6, lines 3-9.
[23] EA-2023-0291 John Carlson Direct, Page 6, lines 4-5.
[24] EA-2023-0291 John Carlson Direct, Page 4, lines 21-22.
[25] EA-2023-0291 Kayla Messamore Direct, Page 27, Figure 10.



In other words, while EMW may own the facility, Dogwood capacity is sold to other parties and will not be used to serve EMW customers until 2026. EMW is receiving revenues for the capacity that has already been sold to others for 2025. In 2026, the Dogwood capacity that is available to EMW will increase to at most 76 MW.[26]

Conclusion on Need

The Tartan factors are an over-arching general framework to organize discussion of the evidence when reviewing the various types of CCN applications that come before the Commission. Based on the discussion above, Staff concludes that the additional capacity is effectively a necessity because the lack of the service is such an inconvenience. The Company's arguments regarding providing a hedge against risks associated with power prices, carbon prices, and fuel prices are not relevant to the question of need, but rather if a project is economically feasible. Thus, further discussion of the other Tartan factors, in particular economic feasibility, must be considered to determine whether the Projects are in the public interest.

Staff Witness: Shawn E. Lange, PE

[26] The proposed accreditation methodology of SPP most likely will have Dogwood's accredited capacity at less than the 143 MW illustrated.

B. Whether the applicant is qualified to construct, install, own, operate, maintain, and otherwise control and manage the Projects

As part of the CCN application review process, EMW is being evaluated in order to determine if it is suitable for constructing, installing, owning, operating, maintaining, managing, and controlling the Foxtrot and Sunflower Sky solar generation facilities in addition to all of EMW's existing generation facilities and transmission and distribution infrastructure.

Evergy operates in excess of 12,000 MW of generation facilities, which includes wind and solar powered generation. EMW's Foxtrot and Sunflower Sky solar facilities will be added as a component of the greater Evergy company to the overall portfolio of generation infrastructure.[27] EMW serves approximately 345,100 Missouri customers,[28] and the Evergy Company Facts page states the overall company serves more than 1.7 million customers in Kansas and Missouri combined.[29]

At present, EMW generates only 6 MW of electricity from solar. EMW has the goal of increasing the diversity of its generation portfolio through the addition of the Projects.[30]

EMW's various witnesses have provided input pertaining to construction of the proposed Projects. Based on the above discussion, Staff concludes that EMW is qualified, and has the experience and expertise to provide construction management, and/or to contract with an EPC services provider that will be qualified to construct these facilities. Invenergy has experience developing solar and other renewable energy resource projects in the United States, and EMW is taking advantage of the experience represented by the company for the Projects, and is

[27] EMW specific capacity detailed in Case No. EA-2024-0292, Page 3, lines 5–10 of the Confidential Direct Testimony of John M. Grace.

[28] Case No. ER-2024-0189, Page 5, lines 4–6 of the Direct Testimony of Darrin R. Ives.

[29] https://www.evergy.com/manage-account/rate-information-link/service-areas.

[30] Case No. EA-2024-0292, Page 15, lines 1–13 of Confidential Direct Testimony of Cody VandeVelde.

supplementing that with EMW's own "in-house" experience coupled with the background of its consultant, 1898 & Company.

Staff Witness: Donald A. Fontana, PE

C. Whether the applicant has the financial ability for the undertaking

EMW has agreed to purchase Sunflower Sky from Savion, LLC ("Savion") for an anticipated total project cost of up to approximately ** [redacted] **.[31] Of this total amount, the development asset sale price is ** [redacted] **.[32] According to EMW's response to Staff's data requests, the cost of interconnection is ** [redacted] ** for Sunflower Sky.[33]

EMW has agreed to acquire Foxtrot for a total project price of approximately ** [redacted] **.[34] Of this total amount, the Build Transfer Agreement ("BTA") cost for the initial 100 MW is approximately ** [redacted] **, and the final Invenergy contract price was ** [redacted] **, of the total amount.[35] According to EMW's response to Staff's data request, the cost of interconnection is ** [redacted] ** for Foxtrot Solar.[36]

Both Projects will be financed using EMW's existing debt and equity financing structure.[37] According the Application, EMW has the financial plan that this purchase amount will be financed through EMW's available utility financing resources with the intent that the assets will ultimately be included in rate base through the Commission's traditional ratemaking and cost of capital procedures.[38]

[31] Staff DR No. 0053, "Q0053_CONF_Sunflower Sky LCOE Model 3.3.25 – DEPCOM EPC.xlsx".
[32] Staff DR No. 0053, "MSPC_20250304-f.1-Answer-0053.docx".
[33] Staff DR No. 0048, Page A-4, Q0048_CONF_Sunflower Sky Solar Project_GIA.pdf.
[34] Staff DR No. 0053, "Q0053_CONF_Foxtrot Solar LCOE Model 3.5.25.xlsx".
[35] Staff DR No. 0053, "MSPC_20250304-f.1-Answer-0053.docx".
[36] Staff DR No. 0048, Page A-4, Q0048_CONF_Foxtrot Solar Project_GIA.pdf.
[37] Paragraph 19, The Application.
[38] Paragraph 14, The Application and Page 13, lines 19-21, Gunn Direct Testimony.

EMW witnesses testify that EMW has the ability to finance the purchase and operation of the Project because EMW has proven experience financing the purchase, construction, and operation of generating assets that serve Missouri customers.[39] Mr. Grace stated that EMW is able to access capital, such as a $2.5 billion master credit facility extended from 2027 to 2028 in August 2024, with $590.2 million in remaining liquidity as of June 30, 2024, $1.9 billion in long-term debt, and $1.9 billion in shareholders' equity on its balance sheet as of June 30, 2024.[40]

With the consideration of EMW's financial capacity, the Applicant has the financial ability to purchase and operate the Projects. Standard & Poor's ("S&P") expects that EMW has a revolving credit facility availability of about $700 million and an estimated cash funds from operations ("FFO") of $510 million.[41] EMW is a wholly owned subsidiary of Evergy Inc., and the parent company, Evergy Inc., has an estimated cash FFO of about $2.2 billion and credit facility availability of $2.5 billion.[42] In addition, S&P reported it expected Evergy Inc.'s capital spending to be approximately $2.4 billion in 2023, $2 billion in 2024, and $2.5 billion in 2025. In the S&P's base-case scenario, over 2024-2028, Evergy Inc. plans to invest about $12.5 billion toward grid modernization and fleet transition.[43] S&P and Moody's rated both EMW and Evergy Inc. as investment grade. S&P rated both EMW and Evergy Inc. as "BBB+", while Moody's rated both of them as "Baa2".[44] In addition, over 2024-2028, S&P anticipated Evergy Inc. plans to invest about ** [redacted] **.[45] Considering the fact that the anticipated total cost of ** [redacted] **

[39] Page 3, lines 5-6, Grace Direct Testimony and Page 13, lines 1-21, Gunn Direct Testimony.
[40] Pages 3-4, Grace Direct Testimony.
[41] Evergy Missouri West Inc., Ratings Score Snapshot, RatingsDirect, S&P Global Ratings. December 14, 2023.
[42] Evergy Inc., Ratings Score Snapshot, RatingsDirect, S&P Global Ratings. May 23, 2023.
[43] Evergy Inc., Ratings Score Snapshot, RatingsDirect, S&P Global Ratings. August 7, 2024.
[44] S&P Capital IQ Pro., Retrieved November 24, 2024.
[45] Evergy Missouri West Inc., Ratings Score Snapshot, RatingsDirect, S&P Global Ratings. December 14, 2021.

is less than 2% of the overall expected consolidated capital spending through 2029,[46] it is reasonable to conclude that EMW has the financial ability to purchase, operate, manage, maintain, and control the Asset.

Staff Witness: Seoung Joun Won, PhD

D. Whether the proposal is economically feasible Summary

Evergy Missouri relied on its Integrated Resource Plan ("IRP") analysis to demonstrate economic feasibility, but the lack of detail and transparency, aggregation of results, and inclusion of generic assumptions included in the IRP are not sufficient to justify the economic feasibility of a single generation project. As such, Staff has identified several conditions should the Commission approve the proposed projects. This section on economic feasibility is divided into several sections as follows:

- Staff Witness J Luebbert introduces economic feasibility, discusses its definition, and provides an overview of IRP Analysis;
- Staff Witness Justin Tevie discusses the IRP analysis, its lack of transparency, and the impact of Evergy not including negative LMPs in the analysis;
- Staff Witness Shawn E. Lange, PE discusses Generation Interconnection Agreements and the Foxtrot Contract;
- Staff Witness Hari K. Poudel, PhD discusses utilization of Levelized Cost of Energy and assumed Capacity Factors;
- Staff Witness Randall T. Jennings discusses Tax Credits associated with the Projects; and,
- Staff Witness Sarah L.K. Lange discusses cost allocation and rate impacts.

[46] Staff DR No. 0006.

Based upon the information reviewed by Staff and discussed in this report, Staff cannot conclude that the proposed projects are economically feasible; however, with several conditions they may still be in the public interest.

Introduction

The questions that the Commission needs to answer in a given CCN case, and indeed in the traditional Tartan Factors, interdepend on the answers and evidence of other factors. It is impossible to discuss a project's economically feasibility without looking at what need the utility purports to have and the suitability of the project to meet that need. For example, even if a particular solar project may be the most economically attractive unit on a per kWh basis, the solar unit is likely to not be economically feasible if the need is for winter capacity because there are better generation alternatives for winter capacity. The potential solutions to meet the need are also largely dependent on the unique circumstances of the application, the utility, and the current operating and regulatory environment. This is implicitly recognized in the statute and court cases[47] interpreting the statute, allowing for both strictly essential and mandated necessary projects, as well as those projects that are convenient and provide such benefit that improvement is justified. In other words, is the project of sufficient importance, due to legal or regulatory requirements, or essential to the safe and reliable operation of the utility's system, to warrant the expense of

[47] [The Kansas City Court of Appeals, Missouri] in State ex rel. Missouri, Kansas & Oklahoma Coach Lines v. Public Service Commission, 238 Mo.App. 317, 179 S.W.2d 132, loc. cit. 136, made the following comment on the question: "Necessity' as used in the phrase 'convenience and necessity', as applied to regulations by Public Service Commissions, does not mean essential or absolutely indispensable, but is used in the sense that the motor vehicle service would be such an improvement as to justify or warrant the expense of making the improvement; that the inconvenience of the public occasioned by the lack of motor vehicle transportation is so great as to amount to a necessity. Chicago, R. I. & P. R. Co. v. State, 123 Okl. 190, 252 P. 849. 'Any improvement which is highly important to the public convenience and desirable for the public welfare may be regarded as necessary. If it is of sufficient importance to warrant the expense of making it, it is a public necessity. * * * Inconvenience may be so great as to amount to necessity'. Wabash Chester & Western R. R. Co. v. Commerce Commission ex rel., 309 Ill. 412, 418, 141 N.E. 212, 214'. State ex rel. Transport Delivery Co. v. Burton, 317 S.W.2d 661, 664 (Mo. App. 1958).

making it (i.e., necessary)?[48] Or, if not mandated or essential to utility operations, is the project so convenient to be necessary and warrant the expense of making such an improvement (i.e., convenient)?[49]

For instance, a *necessary* generating facility may be more usefully evaluated in terms of: is this project presented in the application an economically feasible way of meeting the identified need and promoting the public interest? However, a generating plant premised on its inclusion in speculative integrated resource planning results based on generic resources, or on its value to simply sell more energy, is not necessary and should have stricter scrutiny on questions of need and economic feasibility to determine if this project is so *convenient* it puts customers in a better position than if they were not paying for the plant at all.

The Cambridge Dictionary defines "economic feasibility" as "the degree to which the economic advantages of something to be made, done, or achieved are greater than the economic costs."[50] Feasibility studies should assess whether a proposed project or solution is financially viable and cost-effective with respect to given alternative solutions.

Staff finds the following questions to be appropriate in making its recommendation regarding the economic feasibility:

a. Is the project of sufficient importance to warrant the expense of making it?

b. Or, is the project of such an improvement as to justify or warrant the expense of making the improvement?

EMW discusses economic feasibility in paragraph 32 of its Application. Several of the points confuse other Tartan criteria with economic feasibility or rely on the total Net Present Value

[48] *Id.*
[49] *Id.*
[50] https://dictionary.cambridge.org/us/dictionary/english/economic-feasibility (21NOV2024).

of Revenue Requirement ("NPVRR") of alternative resource plans in the Evergy IRP analysis as the fundamental basis for justification of this project. However, the IRP analysis should not be conflated as a review of the economic feasibility of individual generating assets.

Staff Witness: J Luebbert

IRP Analysis

Commission Rule 20 CSR 4240 Chapter 22 – Electric Utility Resource Planning requires investor owned utilities ("IOUs") to conduct integrated resource planning no less than triennially. Chapter 22 includes minimum standards to govern the scope of the IRP process. However, each utility retains an immense amount of discretion in the planning process, including nearly all of the assumptions that will be included in the analyses based on the opinion of utility management. These assumptions drive the outcomes of the various metrics reported within the IOU's IRP report. Assumptions within an IRP include, but are not limited to:

- load growth;
- load shape;
- the capital costs of various resource types;
- timing and size of resource additions;
- timing of resource retirements;
- tax benefits;
- fuel prices;
- energy prices;
- capacity prices;
- operations and maintenance expense;
- the capital cost of environmental compliance upgrades;
- costs associated with regulatory requirements; and
- depreciation rates including net salvage assumptions.

Many of the assumptions are variable by resource type, scenario, and year within the planning horizon.[51] Utilities also have discretion for planning objectives utilized to rank alternative resource plans. While the IRP includes checks on process implementation, the assumptions and planning parameters are entirely subject to utility discretion.

Variations within the assumptions included in the modeling of each of the alternative resource plans makes direct comparisons of plans difficult. For example, two plans could have identical resource additions and retirements in early years, but include differences in strategy in the later years of the planning horizon. Those plans will have different NPVRRs.[52] There is no requirement that the alternative plans considered are reasonable permutations of one another to enable a reasonable comparison of various fleet configurations.

EMW selected a Preferred Resource Plan[53] featuring generic solar projects as the lowest NPVRR plan based upon the assumptions and constraints applied to its IRP analysis, which are based entirely on the assumptions of Evergy management. That is the sum and extent of what its IRP analysis demonstrates with regard to the generic solar projects and Staff has not and cannot rely on it to make a recommendation on the economic feasibility of the Projects.

Staff Witness: J Luebbert

Lack of IRP transparency

The estimated updated cost of the projects, including allowance for funds used during construction ("AFUDC"), are ** [redacted] ** and ** [redacted] ** for Sunflower Sky and Foxtrot respectively. This is higher than the initial installation cost of the projects in the application

[51] The IRP planning horizon includes a period of time of at least twenty years.

[52] Changing the timing of benefits or costs can have a large impact on the NPVRR results even if it is not indicative of the impact to ratepayers.

[53] 20 CSR 4240-22.020 (46): Preferred resource plan means the resource plan that is contained in the resource acquisition strategy that has most recently been adopted by the utility decision-maker(s) for implementation by the electric utility.

of ** [redacted] ** for Foxtrot and ** [redacted] ** for Sunflower Sky, and the combined expected cost of a generic solar project within the 2024 IRP of approximately ** [redacted] **. Another issue of importance is that the IRP neither disaggregates the combined generic solar cost (** [redacted] **), nor expected market revenue, into the portions attributable to Foxtrot and Sunflower. This lack of transparency in the IRP makes it difficult for Staff to compare the individual project costs in the application to those expected in the 2024 IRP. In other words, Staff is unable to verify that solar would remain the lowest cost solution in the Company's IRP when real data could be used to substitute for generic inputs.

Staff Witness: Justin Tevie

Negative pricing and revenues

Negative locational marginal prices ("LMP") can occur for a variety of reasons and the propensity of their occurrence varies by time, location, and market conditions. A simplified view of the negative LMPs is that the market is providing an economic signal to curtail energy production in a given location. Producing energy during periods of negative LMPs results in a negative revenue, or cost, equal to the product of energy produced (MWh) and the LMP ($/MWh). There are several reasons why a generation owner may continue to produce energy if the result is a negative revenue. One reason is the eligibility of a renewable generating resources to create tax benefits through production tax credits ("PTC"). PTCs are premised upon the number of MWh produced by eligible assets. In some instances, an owner of a generating asset may be willing to continue to produce electricity at a loss in an attempt to maximize the PTC value. The number of hours that SPP pricing nodes realize negative LMPs varies by location. Furthermore, the severity of the negative LMP can also vary based upon system conditions and location.

The potential for negative pricing[54] was investigated by Staff. The exact pricing nodes ("P-Nodes") for Foxtrot have not been established. Evergy provided Staff with three proximal SPP nodes where the LMP can be used. However, these reflect approximate settlement locations[55] and may not positively correlate to the actual P-Nodes due to transmission topology, load and loss differences.

Staff performed a detailed analysis to determine the pattern of hourly prices for each of the three proximal P-Nodes from October 1, 2021 to November 30, 2024. EMW provided one proximal node for Foxtrot and two proximal nodes for Sunflower Sky. Staff's analysis of negative prices at those nodes is discussed below.

The results show that there is the potential for negative prices to occur at the actual P-Nodes. For the Foxtrot proximal node (EDEASB3491LDAUX_1_2), approximately 39% of the negative prices occurred during the day, peak hours, when solar production is expected, i.e., 7am to 8pm. At the WRNEPALD5 node (first proximal node for Sunflower Sky), about 31% of the negative prices occurred during peak hours from 7am to 8pm. Lastly, at the WR_CH_CHAN14GT node (second proximal node for Sunflower Sky), approximately 33% of negative prices occurred during peak hours, i.e., 7:00 am to 8:00 pm. Frequency plots of negative prices, shown in Figures 2-4 below, reveal that negative prices occur during the peak hours when solar production is expected.

continued on next page

[54] Negative pricing occurs when the price of a resource is less than zero.
[55] A location defined for the purpose of commercial operations and settlement.

Figure 2: Frequency of negative prices at WR_CH_CHAN14GT node

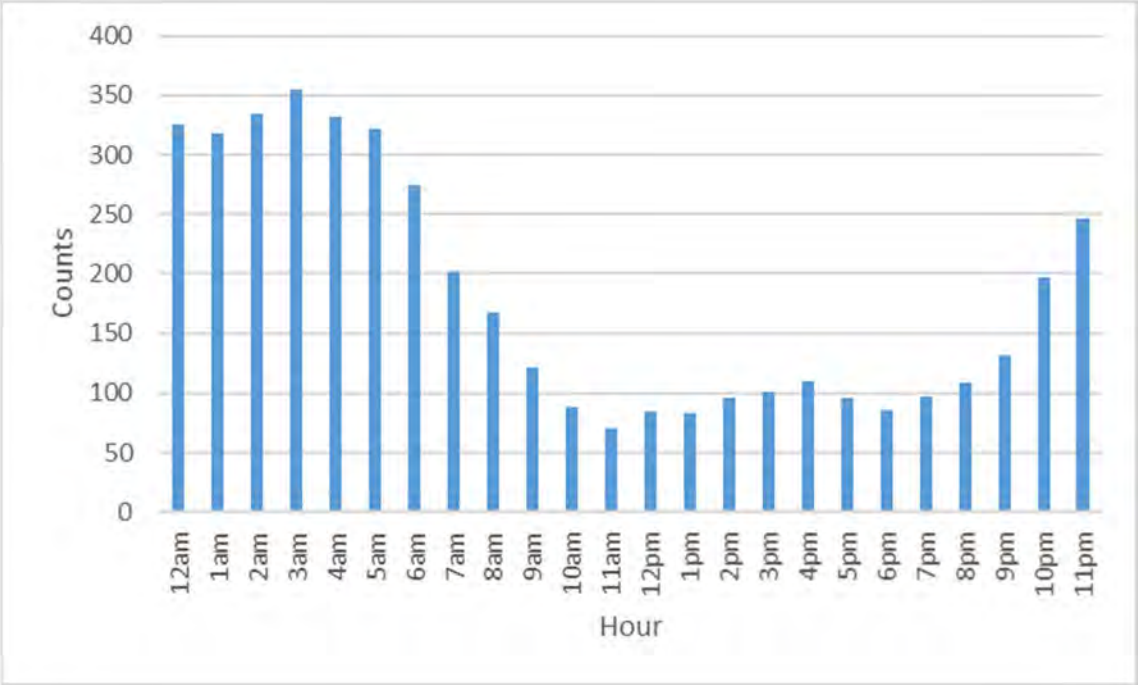


Figure 3: Frequency of negative prices at WRNEPALD5 node

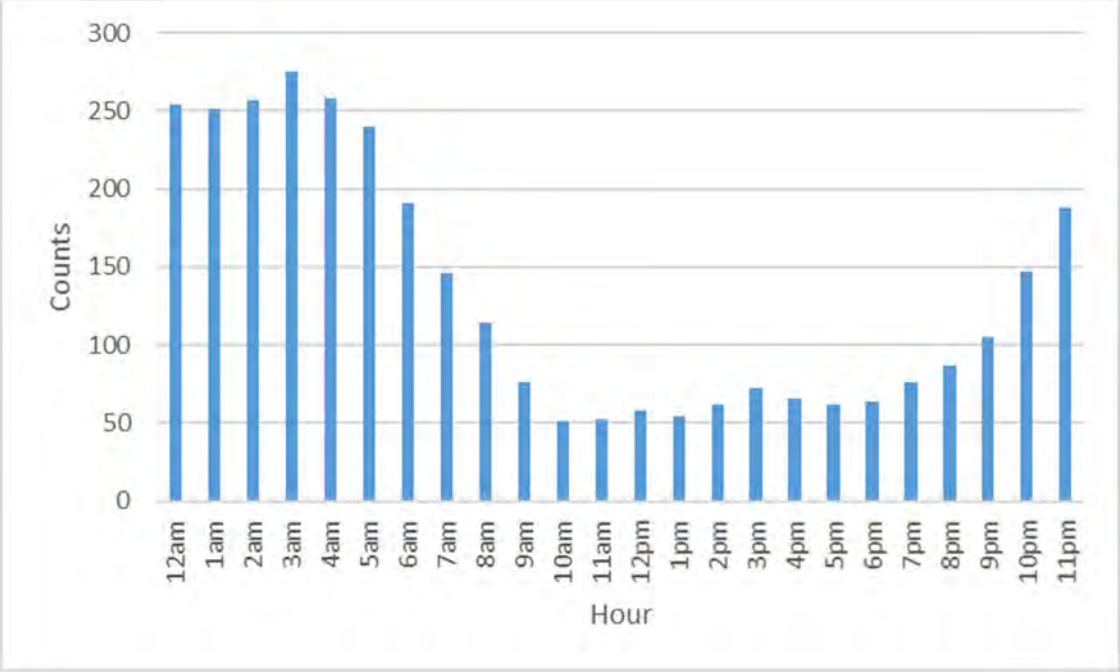
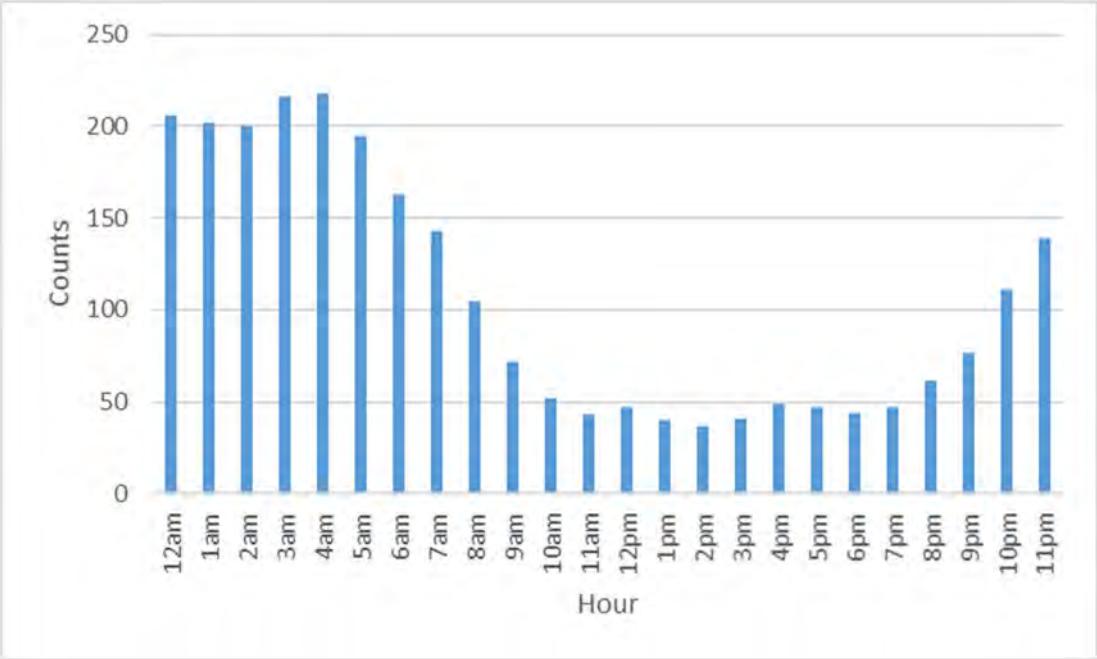


Figure 4: Frequency of negative prices at EDEASB3491LDAUX_1_2 node



A review of EMW work papers suggests that they did not factor in the possibility of negative prices into its expected revenue calculation. This could have the impact of potentially increasing the expected revenue requirement of the projects.

Staff examined Evergy's work papers and determined that SPP energy revenues from the solar projects were included in the CCN analysis. However, the SPP revenue assumptions are not entirely reasonable. Figures 2-4 reveal that negative prices are a possibility during hours when solar production is expected. The work papers submitted by EMW are not detailed or transparent enough for Staff to determine if this phenomenon has been addressed. Any inaccuracy has the potential to undermine the revenue projections, to increase projected revenue requirements, and needs to be accounted for by EMW.

Staff Witness: Justin Tevie

Generation Interconnection Agreements

Interconnection agreements have been signed for the proposed projects. These agreements include conclusive SPP interconnection costs.

For Foxtrot Solar, the cost of interconnection is ** [redacted] **[56]. This includes:[57]

**

[redacted]

**

**

[redacted]

**

The proposed Foxtrot project total interconnection service shall be limited to no more than ** [redacted] ** at any time.[58]

[56] EA-2024-0292 Evergy Response to Staff DR No. 0048, Q0048_CONF_Foxtrot Solar Project_GIA.pdf, Page A-5.

[57] ILTCR(s) are Incremental Long-Term Congestion Rights that are made available to Market Participants who receive Directly Assigned Upgrade Costs as a result of a Network Upgrade for the express purpose of cost recovery.

[58] EA-2024-0292 Evergy Response to Staff DR No. 0048, Q0048_CONF_Foxtrot Solar Project_GIA.pdf, Page A-5.

For Sunflower Sky, the total interconnection cost is ** [redacted] **.[59] This includes the following upgrades:

**

[redacted]

**

**

[redacted]

**

The proposed Sunflower project total interconnection service shall be limited to no more than ** [redacted] ** at any time.[60]

Staff Witness: Shawn E. Lange, PE

[59] EA-2024-0292 Evergy Response to Staff DR No. 0048, Q0048_CONF_Sunflower Sky Solar Project_GIA.pdf, Pages A-1-A-2.

[60] EA-2024-0292 Evergy Response to Staff DR No. 0048, Q0048_CONF_Sunflower Sky Solar Project_GIA.pdf, Page A-5.

Foxtrot Contract

EMW's application states:

> The BTA pricing includes a mechanism for adjustment based on KPIs such as inverters, racking, balance of system, and high-voltage equipment. KPI pricing is expected to be locked-in at the Notice to Proceed currently scheduled for June 2025. This purchase amount will be financed through EMW's available utility financing resources with the intent that this Asset will ultimately be included in rate base through the Commission's traditional ratemaking and cost of capital procedures, which Mr. Grace explains in his Direct Testimony.[61]

The Foxtrot BTA states:

> ** [redacted] **[62] [Emphasis added.]

[61] EA-2024-0292 Application, Page 8, Paragraph 14 b.

[62] EA-2024-0292 John Carlson Direct attachment JC-10 CONF, Part 1 of 2, Page 68.

** [redacted] **

Staff Witness: Shawn E. Lange, PE

Levelized Cost of Energy

EMW used Levelized Cost of Energy ("LCOE") as the economic factor to select projects. The LCOE is a measure used to compare the cost of energy generation across different energy sources. It represents the per-unit cost (typically in dollars per megawatt-hour, $/MWh) of building and operating an energy-generating plant over its lifetime, accounting for expected costs.[63] EMW witness Mr. Carlson states that out of the three steps[64] of the scoring criteria and ranking of the projects, a quantitative analysis of the bids utilizing an LCOE and LCOC[65] approach was applied[66] and these two projects were selected based on the LCOE and capacity of the projects as compared to others that were offered in the 2023 all-source request for proposal ("RFP").[67] Mr. Carlson further states that the company used LCOE as an approach to ensure an apples-to-apples cost comparison between project submissions, and creation of a criteria weighing system to accurately reflect Company requirements for project selection.[68]

[63] Evergy does not include the cost to dismantle the solar facility in its modeling despite the fact that the workbooks are set up to do so.

[64] Carlson's three steps include (1) an initial screening evaluation to ensure compliance with RFP documents and/or to eliminate projects where feasibility or cost issues may disqualify the proposal, (2) a quantitative analysis of the bids utilizing an LCOE and levelized cost of capacity approach, and (3) a qualitative analysis to evaluate non-cost attributes of the proposals.

[65] Levelized Cost of Capacity ("LCOC").

[66] Case No. EA-2024-0292, Direct testimony of Evergy witness, John Carlson, Page 9, lines 6-11.

[67] Case No. EA-2024-0292, Direct testimony of Evergy witness, John Carlson, Page 7, lines 1-2.

[68] Case No. EA-2024-0292, Direct testimony of Evergy witness, John Carlson, Page 7, lines 9-12.

EMW states in response to Staff DR No. 0022 that these are the two most important economic factors used in ranking economic feasibility of solar projects.[69] However, scholars, practitioners, and government officials have clearly found that LCOE and LCOC cannot be considered the most important economic factors:

1) According to the National Renewable Energy Laboratory ("NREL")[70], the LCOE does not capture the economic value of a generation type to the system[71] and therefore LCOE does not serve as an appropriate basis for comparing technologies.[72] LCOE ignores attributes that can vary significantly across different technologies in terms of both capability and cost. An important assumption for computing LCOE is the assumption about the period over which the electricity generation plant's cost and performance are levelized. While LCOE considers numerous variables important in assessing the competitiveness of constructing and operating a technology (such as initial capital expenditures, capacity factor, and financing costs), it does not definitively indicate which technology would offer the most economical solution for the electric grid in a specific location and timeframe. LCOE fails to reflect the economic worth of a specific generating type in the system, making it an inadequate basis for technology comparisons. LCOE disregards factors that can vary considerably across different technologies, like ramping, startup, and shutdown, which may be pertinent for more comprehensive assessments of generator cost and system value.

2) According to the U.S. Energy Information Administration ("EIA"),[73] the LCOE does not capture all of the factors that contribute to actual investment decisions. Making a direct comparison of LCOE across technologies is problematic and misleading as a method to assess the economic competitiveness of various generation

[69] Response to Staff DR No. 0022.

[70] The NREL is the U.S. Department of Energy's primary national laboratory for energy systems research and development.

[71] https://atb.nrel.gov/electricity/2024/definitions#scenarios.

[72] https://www.eia.gov/renewable/workshop/gencosts/pdf/1_namovicz.pdf.

[73] https://www.eia.gov/outlooks/aeo/pdf/electricity_generation.pdf.

alternatives. For example, one factor that is the projected utilization rate. The rate depends on the varying amount of electricity required over time and the existing resource mix in an area where additional capacity is needed. Another factor that can be included is the related factor. The related factor is the capacity values that depends on both the existing capacity mix and load characteristics in a region. LCOE is not used by EIA to project new capacity builds, dispatch, or electricity prices because it generally ignores time-of-day and seasonal value for energy and value for capacity.

3) The Electric Power Research Institute ("EPRI")[74] states that LCOE does not purport to evaluate the comparative economic competitiveness of various resources, system costs, or value; still, it faces criticism when analysts and policymakers overlook these constraints. What will be the pattern of hourly electricity prices over the next 25 years? What will be the future renewals of tax credits, regulatory mandates, rates of renewable cost declines, and notable technical advancements throughout that period? Nevertheless, quantifying this is far more challenging due to uncertainty over the future of these critical inputs in the LCOE calculations. Since 2013, the costs of solar projects have been declining at an approximate rate of 13% annually. The application of the LCOE to account for continuous drops in solar project costs is a challenge.

A strong body of research provides strong evidence against the use of the LCOE as a reliable economic analysis tool.[75] The standard method of calculating levelized costs has a fatal flaw. When operation costs rise over time or performance declines over time, it is critical to allow the economic life of assets to be determined by the model. The LCOE makes no allowance for these changes over time and for their impact on the economic life of assets. Therefore, LCOE is not useful for utility generation cost comparison purposes. LCOE applies the financial concept of converting a stream of payments to a flat "equal" periodic payment. It is well established that

[74] https://esca.epri.com/pdf/Back-Pocket-Insights/EPRI-P201-LCOE-Brief.pdf.
[75] https://www.ref.org.uk/attachments/article/374/Economic-Solar-Generation.pdf.

LCOE is an incomplete metric because although it reflects total costs and the amount of electrical energy produced, LCOE does not consider the monetary value of that energy to the system, which varies by location and time. According to NREL, LCOE is not designed to capture a technology's full economic value to the system.[76] Therefore, a new and comprehensive metric, such as System Profitability can be used as a function of the ratio between total system value and cost. One of the System Profitability metrics is the benefit-cost ratio ("BCR") that can be used along with LCOE. BCR reflects how much incremental value would be gained for every dollar expended for a new investment.

Staff Witness: Hari K. Poudel, PhD

Capacity Factor

Capacity factor ("CF") is a measure of the amount of electricity generated in a given period relative to how much electricity could have been generated if the generator was operating at full capacity for the entire period. It measures plant performance, representing the ratio of actual annual generation delivered to the grid to the maximum possible annual output if it operated every hour of the year as follows:

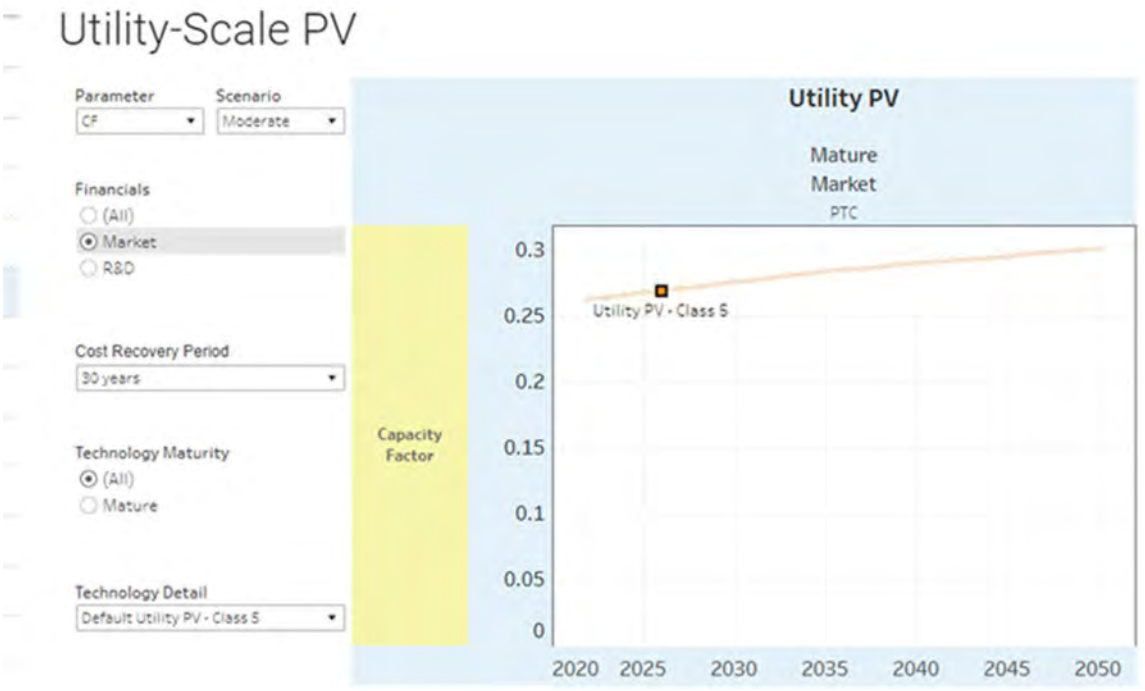
*Annual net Capacity Factor = (Annual Net Generation (MWh))/(Capacity (MWac)*number of hours in year)*

EMW states in response to Staff DR No. 0010 that the production estimates for each project were based on the estimates provided by each developer as part of the developer's bid into the 2023 all-source RFP. 1898 & Co is the contractor that forecasted annual solar generation for EMW in this filing. 1898 & Co utilized the production estimates as a baseline for its capacity results.

[76] https://www.nrel.gov/docs/fy21osti/72549.pdf.

According to Company witness Mr. Carlson, the CF for Sunflower Sky is ** [redacted] **[77] and the CF for Foxtrot is ** [redacted] .**[78] However, the Company updated the CF as ** [redacted] ** in its 8760 PVsyst report.[79] According to NREL's 2023 Annual Technology Baseline data for utility-scale Photovoltaic ("PV"), an estimated CF for utility-scale PV with a Base Year of 2021 is 26.9% with commercial operation date ("COD") in 2026[80] (Figure 5). The CFs estimated by NREL are meant to be representative, but the estimation varies on multiple factors, including location and resource quality, technology, and energy policies.

Figure 5: Solar Capacity Factor (%) generated by Staff using NREL assumptions.[81]



[77] Case No. EA-2024-0292 Evergy Missouri West witness, Mr. Carlson's workpaper "Sunflower Sky Solar_CONFIDENTIAL_LCOE_10.23.2024 - Update for CCN_2026 COD.xlsx".

[78] Case No. EA-2024-0292 Evergy Missouri West witness, Mr. Carlson's workpaper "Foxtrot Solar_CONFIDENTIAL_LCOE_10.21.24.xlsx".

[79] Photovoltaic System ("PVsyst") report is attached as Confidential Schedule 3.

[80] https://atb.nrel.gov/electricity/2024/utility-scale_pv.

[81] https://atb.nrel.gov/electricity/2024/utility-scale_pv . Class 5: global horizontal irradiance ("GHI") of 4.75-5 kilowatt-hours per square meter per day (kWh/m2/day).

The CF utilized by the Company for Sunflower is higher than the CF reported by NREL. On Page 3 of Mr. Carlson's Schedule JC-9,[82] the capacity factor for Foxtrot Solar is estimated to be 26% for the years 2027 and 2032. The CF for Sunflower Sky is estimated to be ** [redacted] **for both 2027 and 2032. However, the United States average CF is 24.7%.[83] According to the EIA, on average, utility-scale solar PV power plants in the United States operated at about 25% of their electricity generating capacity, based on an average of annual values from 2014 through 2017. While this difference can make a material change in getting the federal tax incentives, the value of the PTC is determined by the amount of electricity produced by a solar project.[84]

EMW assumed constant CFs throughout the life cycles of the two projects. However, the performance of solar plants declines with age, typically beginning in the third year.[85] The data used for the analysis comes from monthly and annual reports made to the US Energy Information Agency on EIA Forms 860 and 923.[86] The decline in solar generation performance from year four onwards is 2.0% per year for plants of 5+ MW and 1.9% per year for plants of 1-5 MW. However, EMW considers annual degradation of ** [redacted] ** in LCOE analysis for both projects. In a study of the 411 utility-scale PV plants totaling 21.1 GW_{DC} (163 GW_{AC}) installed across 28 states from 2007 to 2016, the 1.3% per year average system-level degradation rate was found.[87]

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[82] Evergy RFP Congestion Studies conducted by 1898 & Co.

[83] https://www.eia.gov/todayinenergy/detail.php?id=39832.

[84] https://nccleantech.ncsu.edu/2024/11/19/the-past-present-and-future-of-federal-tax-credits-for-renewable-energy/.

[85] https://www.ref.org.uk/attachments/article/374/Economic-Solar-Generation.pdf.

[86] https://www.nrel.gov/docs/fy20osti/77257.pdf.

This study covers majority of plants that fall into the 20–50 MWDC capacity bin. Nearly 85% of projects are 100 MWDC or less, but a number of projects feature several hundred MWDC of capacity, with the largest being nearly 760 MWDC. Operational history ranges from 2 to 11 full calendar years, with an average of 3.7 years—once again indicative of the relative youth of the utility-scale PV sector.

[87] https://www.nrel.gov/docs/fy20osti/77257.pdf.

This study covers majority of plants that fall into the 20–50 MWDC capacity bin. Nearly 85% of projects are 100 MWDC or less, but a number of projects feature several hundred MWDC of capacity, with the largest being nearly

When this degradation rate is compared with the rate of 0.4% per year that EMW uses, it becomes clear that the Company overstated energy generation by utilizing the lower level of annual degradation throughout the duration of the project. It shows that EMW's economic analysis does not take into consideration this performance decline nor a reduction in capacity factor based upon negative pricing in its economic analysis.[88] The economic analysis is an overestimation of the expected solar generation from Foxtrot and Sunflower Sky, meaning the results of the economic analysis are unreliable and should not be used as justification for approval of the CCN.

Staff Witness: Hari K. Poudel, PhD

Tax Credits

Included in this CCN Application was discussion of the Projects providing "valuable federal investment tax credits ('ITCs') or production tax credits ('PTCs')."[89] ITC is defined as a tax credit that reduces the federal income tax liability for a percentage of the cost of a solar system that is installed during the tax year.[90] EMW defines eligible ITC costs as ninety-seven percent (97%) of the total project costs less any interconnect costs, land purchase expenses, AFUDC, and internal costs.[91] PTC is defined as a per kilowatt-hour ("kWh") tax credit for electricity generated by solar and other qualifying technologies for the first 10 years of a system's operation which reduces the federal income tax liability and is adjusted annually for

760 MWDC. Operational history ranges from 2 to 11 full calendar years, with an average of 3.7 years—once again indicative of the relative youth of the utility-scale PV sector.

[88] Staff witness Justin Tevie discusses the impact of negative pricing in the subsection titled "Negative Pricing and Revenues" of this report.

[89] Application, Page 9, Paragraph 15.

[90] Federal Solar Tax Credits for Businesses; (https://www.energy.gov/sites/default/files/2024-02/508%20Federal%20Solar%20Tax%20Credits%20for%20Businesses_Feb24.pdf).

[91] Company response to Staff DR No. 0053.

inflation.[92] Solar systems that are placed in service in 2022 or later and begin construction before 2034 are eligible for a 30% ITC or a $0.0275/kWh PTC if they meet labor requirements issued by the Treasury Department or are under one megawatt ("MW") in size.[93]

In its CCN Application, EMW stated that Foxtrot will qualify for a "10% Energy Community Bonus credit due to its proximity to the retired Asbury coal plant."[94]

EMW has not declared which tax credit each project will elect. EMW witness Mr. John Grace stated in his direct testimony that "the company will be going through a more detailed economic evaluation of which tax credit election, along with property tax and/or PILOT[95] expense, is in the best interest of EMW customers and the communities where these projects are located."[96] Staff asked EMW for a copy of this updated evaluation or a timeline for when it could be provided. EMW responded saying the company has until the tax year the project is placed in-service to elect either the ITC or PTC treatment but that its current analysis would indicate that electing PTCs for Foxtrot and Sunflower Sky would be in the best interests of EMW customers.[97]

Regarding Sunflower Sky, an exemption from property taxes is available for ten years for renewable projects located in Kansas.[98] In place of making property tax payments, the owner of a project can negotiate PILOT with the appropriate taxing jurisdictions during the exemption period. According to company witness Mr. Grace, "[t]his PILOT payment is generally significantly lower than the property taxes that would be due if not for the exemption."[99]

[92] Ibid.
[93] Ibid.
[94] Application, Page 9, Paragraph 15.
[95] Payment-in-lieu-of-tax payment ("PILOT").
[96] Grace direct testimony, Page 10, lines 14-20.
[97] Company response to Staff DR No. 0043.
[98] Grace direct testimony, Page 9, lines 3-4.
[99] Grace direct testimony, Page 9, lines 6-8.

The full amount of property taxes would then be due beginning year eleven.[100] Regarding Foxtrot, "Missouri does not have an exemption of property taxes for renewable projects located in the state."[101] Mr. Grace stated in his testimony it is possible to structure the transaction so that Foxtrot would also be exempt from property taxes by having the taxing jurisdiction where the project is located (presumably Jasper County) issue Chapter 100 Bonds "to finance the construction of the facility [who] then leases it back to the entity that purchased Chapter 100 financing bonds (EMW)."[102] The tax exemption would apply for the term of the lease agreement and a PILOT payment would be negotiated between EMW and the taxing jurisdiction.

Per Mr. Grace, current IRS rules state a PTC "may only be claimed by the original owner of a facility, but an investment tax credit may be claimed by an original owner or by a lessee. Therefore if a Chapter 100 Bonds Lease is pursued for a project in Missouri to reduce property taxes, EMW would not be able to elect production tax credits because it is not an owner of the project."[103] Jasper County will be the owner. EMW would still be able to claim the ITC as the lessee if the ITC is elected. Generally, project owners cannot claim both the ITC and the PTC for the same property.[104]

Mr. John Carlson's direct testimony workpapers included an analysis comparing the levelized cost per MWh for each tax credit option and its associated property tax. The table below lists the ITC/PTC levels for each project, as well EMW's calculated annual levelized cost per MWh for each scenario:

[100] Grace direct testimony, Page 9, lines 8-9.
[101] Grace direct testimony, Page 9, lines 10-11.
[102] Grace direct testimony, Page 9, lines 11-15.
[103] Grace direct testimony, Page 10, lines 5-9.
[104] Federal Solar Tax Credits for Businesses; (https://www.energy.gov/sites/default/files/2024-02/508%20Federal%20Solar%20Tax%20Credits%20for%20Businesses_Feb24.pdf).

		Foxtrot	Sunflower Sky*
1.	Generating Capacity	100 Megawatt	65 Megawatt
2.	Average annual MWh (Years 1 through 10)	** [redacted] **[105]	** [redacted] **[106]
3.	Total Project Costs	** [redacted] **[107]	Up to ** [redacted] **[108]
4.	Costs Eligible for ITC	** [redacted] **[109]	Up to ** [redacted] **[110]
5.	ITC Level	40%	30%
6.	ITC (#4 * #5)	** [redacted] **	Up to ** [redacted] **
7.	PTC Level	110% or -$0.03025/kWh	100% or -$0.0275/kWh
8.	Annual PTC ((#2 * 1,000) * #7)	** [redacted] **	** [redacted] **
9.	Total PTC (#8 * 10 yrs)	** [redacted] **	** [redacted] **
10.	PTC w/ Taxes	** [redacted] ** / MWh[111]	Up to ** [redacted] ** / MWh[112]
11.	ITC w/ PILOT	** [redacted] ** / MWh[113]	
12.	ITC w/ Taxes	** [redacted] ** / MWh[114]	Up to ** [redacted] ** / MWh[115]

*Values for Sunflower Sky are dependent upon which option is chosen by EMW regarding DEPCOM Sole-Source or DEPCOM EPC. Until a final decision is made, these values are not definite.

[105] Company response to Staff DR No. 0053, " Q0053_CONF_Foxtrot Solar LCOE Model 3.5.25.xlsx".

[106] Company response to Staff DR No. 0053, "Q0053_CONF_Sunflower Sky LCOE Model 3.3.25 – DEPCOM EPC.xlsx".

[107] Company response to Staff DR No. 0053, " Q0053_CONF_Foxtrot Solar LCOE Model 3.5.25.xlsx".

[108] Company response to Staff DR No. 0053, "Q0053_CONF_Sunflower Sky LCOE Model 3.3.25 – DEPCOM EPC.xlsx".

[109] Company response to Staff DR No. 0053, " Q0053_CONF_Foxtrot Solar LCOE Model 3.5.25.xlsx".

[110] Company response to Staff DR No. 0053, "Q0053_CONF_Sunflower Sky LCOE Model 3.3.25 – DEPCOM EPC.xlsx".

[111] Company response to Staff DR No. 0053, " Q0053_CONF_Foxtrot Solar LCOE Model 3.5.25.xlsx".

[112] Company response to Staff DR No. 0053, "Q0053_CONF_Sunflower Sky LCOE Model 3.3.25 – DEPCOM EPC.xlsx".

[113] Company response to Staff DR No. 0053, " Q0053_CONF_Foxtrot Solar LCOE Model 3.5.25.xlsx".

[114] Ibid.

[115] Company response to Staff DR No. 0053, "Q0053_CONF_Sunflower Sky LCOE Model 3.3.25 – DEPCOM EPC.xlsx".

Mr. Grace stated in response to Staff DR No. 0043:

> The State of Missouri has not set out defined property tax treatment of solar facilities or indicated when the treatment will be decided which could have an impact on the total cost related to the Foxtrot Solar project for customers and for Jasper County, Missouri, where the facility will be located. Until the State of Missouri defines the property tax treatment, we have to assume the facility will be centrally assessed similar to other utility property, excluding wind resources which are assessed at the county level.

With regard to tax credits, there is still uncertainty which credits the Company will attempt to or actually obtain. EMW will have until the tax year the project is placed in-service to determine whether to utilize ITC or PTC. Staff witness Justin Tevie discusses in the "Negative pricing and revenues" section how exact pricing nodes have not been established for Foxtrot but that by using the proximal P-Nodes supplied by EMW, his analysis to determine a pattern of hourly prices shows there is a potential for negative pricing to occur.

Because of the uncertainties of which tax credit will be utilized or even how much actual energy generation EMW will supply due to the potential negative pricing, the final cost and any subsequent pro forma financial statements are at best, uncertain.

Staff Witness: Randall T. Jennings

Conclusion on Economic Feasibility

The lack of detail and transparency, aggregation of results, and inclusion of generic assumptions included in the IRP render it insufficient to justify the economic feasibility of a single generation project. Moreover, the IRP can effectively be considered a first check or conceptualization phase of identifying and defining a problem as well as defining potential solutions based upon best estimates and assumptions at the time. However, as Staff has identified frequently in recent CCN cases, the costs being utilized - as well as other assumptions that alter the economics of individual projects - varies from the generic assumptions within the IRP.

It is crucial to the prudency of moving forward with a project that costs and potential revenues are reasonably and reliably estimated throughout the decision-making process. Alternative solutions to identified needs of serving an electric utility's load must be considered, especially when the underlying IRP data is no longer accurate or capable of producing reliable estimates for a specific project. As costs of a given project become more finite and estimates of variables that affect market revenue get more precise, the economic feasibility of the individual project must be considered against viable alternative solutions that can address the identified issue.

The utility should be able to provide justification of the economic feasibility for individual projects, especially if costs increase or expected revenues decrease from the assumptions that were originally modeled. It is common practice in project management to include check points or "on-off ramps" to review updated cost estimates and evaluate if it is still a sound economic decision to move forward with the originally identified solution to a given problem. Failure to include this type of evaluation could result in a misinformed decision to continue to move forward with a project that is not economically feasible.

Absent the Commission requiring EMW to demonstrate that specific projects are, and continue to be, economically feasible as factors change, EMW is financially incentivized to move forward with projects that have large cost increases or inefficiently address ratepayer needs. This issue is exacerbated by Evergy's request for decisional prudence in this case despite uncertainty in cost expectations and flawed revenue analyses. Obviously, this perverse incentive should be avoided as it is contrary to the public interest.

EMW has not demonstrated that either project is economically feasible, however the projects may still be in the public interest with conditions given the capacity needs identified.

Recommendations

Based upon the information that Staff reviewed as part of this case, Staff recommends that if the Commission approves Evergy's CCN request that the Commission order include the following conditions:

1. EMW shall provide the Commission and Staff with justification for moving forward with the project if any costs or assumptions change from those estimates included in the workpapers that underlay EMW's direct testimony by more than 5%, including any costs that exceed the base amounts included in the underlying assumptions provided in support of EMW's application in this case.

2. EMW shall provide Staff quarterly reports for a period of three years on negative prices published at the actual P-node and their impact on revenue.

3. Include contingency plans based on key input scenarios such as:
    a. Market price changes for key components by resource type
    b. Changes to tax incentives
    c. Load assumptions

4. ** [redacted] **

Staff Witnesses:
J Luebbert, Justin Tevie, Hari K. Poudel, PhD, Randall T. Jennings, and Shawn E. Lange, PE

E. Whether the proposal is in the Public Interest

Staff's public interest assessment in this case involves the evaluation of all other Tartan Criteria: need for the project, its economic feasibility, and the qualifications and financial ability of the entity requesting a CCN. Staff considers the evaluation of the separate Tartan criteria and whether, on balance, the project promotes the public interest. Additionally, Staff reviews the project and whether there are any considerations not covered by the other Tartan Criteria that should be considered in the public interest assessment. In this case, these considerations include EMW's proposed in-service criteria, EMW's site of construction, and public engagement. Finally, Staff recommends a number of conditions to the granting of the CCN.

In-Service Criteria

In-service criteria are a set of operational tests or operational requirements developed to determine whether a new unit is "fully operational and used for service." The phrase "fully operational and used for service" comes from Section 393.135, RSMo. 2000, a statute that was adopted by Initiative, Proposition No. 1, on November 2, 1976. Section 393.135, RSMo. 2000, provides as follows:

> Any charge made or demanded by an electrical corporation for service, or in connection therewith, which is based on the costs of construction in progress upon any existing or new facility of the electrical corporation, or any other cost associated with owning, operating, maintaining, or financing any property before it is **fully operational and used for service**, is unjust and unreasonable, and is prohibited. [Emphasis added.]

For Foxtrot and Sunflower Sky, Staff is recommending the in-service criteria set forth in the attached Confidential Schedule 4.

Staff Witness: Shawn E. Lange, PE

Updates to Projects

EMW provided a response to Staff DR No. 0051 on March 24, 2025. This response includes many email exchanges between Evergy employees and representatives from contracted companies having responsibilities on these two proposed projects. ** [redacted] ** At this time, Staff has limited information as to these items from EMW. Staff has sent five (5) DRs asking for additional information on these items.

As of the date of this report, Staff has not received the additional requested information. At this time, and unless or until EMW provides additional information responsive to those requests, ** [redacted] **

Staff Witness: Shawn E. Lange, PE

Site of Construction and Public Engagement

The area which the Foxtrot facility will encompass is approximately 1,100 acres of long-term leased land in Jasper County, Missouri. The Foxtrot facility will be constructed on land adjacent to The Empire District Electric Company's retired Asbury coal plant, and the interconnection point will be at the former Asbury plant.

EMW states that Section (6)(K) is inapplicable since the projects will be constructed on vacant land.[116] However, 20 CSR 4240-20.045(6)(K)1. states in part:

> For purposes of this notice, land is directly affected if a permanent easement or other permanent property interest would be obtained over all or any portion of the land **or** if the land contains a habitable structure that would be within three hundred (300) feet of the centerline of an electric transmission line. [Emphasis added.]

** [redacted] [117] [redacted] **

[116] EA-2024-0292 Application, Page 11, Section II, Paragraph 24.

[117] Direct Testimony of John Carlson, JC-10, part 2 of 2, Exhibit F, Pages 1058-1059.

** [redacted] [118] **

The Commission has not received any consumer comments regarding this CCN request as of April 1, 2025.

Staff Witness: Donald A. Fontana, PE

Cost allocation and rate impacts

In considering the proposed projects, the Commission should be aware of the disproportionate rate impacts to be expected in future cases under the class cost of service allocation approaches taken by Evergy and industrial intervenors in recent rate cases. Specifically, if the costs of a renewable generation project are allocated differently than the revenues generated by the project, unreasonable results can occur.

To the extent that the solar projects are justified to attract large commercial or industrial customers or to satisfy internal corporate goals of large customers, it could be reasonable to cause

[118] See Staff's Confidential DR No. 0039 for a more detailed description.

those customers to bear above-average net revenue requirements for the projects. However, in general, it is most reasonable to allocate both the costs and benefits of renewable energy resources using the same allocators in order to avoid unreasonable results. The most reasonable allocation method for renewable energy project costs would be on the basis of metered generation, which is used in calculating the Renewable Energy Standard[119] requirements. However, allocation of both costs and benefits based on usage adjusted to a consistent voltage (transmission or generation) improves consistency with the Renewable Energy Standard Regulatory Adjustment Mechanism ("RESRAM"), Fuel Adjustment Clause ("FAC"), and the allocation of revenue from the sale of generated energy.

In order to observe the level of disparity in the allocation of the costs of the proposed projects by EMW in general rate cases, Staff allocated to the classes the annual revenue requirement for each project as provided in Evergy's updated workpapers, using EMW's class allocators from the most recent general rate case (Case No. ER-2024-0189) as calculated by EMW in that case, and as applied to the project revenue requirement components as Evergy and industrial intervenors have generally proposed in recent rate cases. In scenarios using PTCs, Staff allocated the PTC value using EMW's energy allocator, and allocated variable O&M[120] using EMW's energy allocator. Staff allocated all remaining cost of service components using EMW's capacity

[119] The RES was passed by Missouri voters via a ballot initiative in 2008. The RES requires that Missouri's investor-owned utilities acquire renewable resources equal to increasing percentages of their respective retail sales. As noted, the requirement reaches a minimum of 15% of retail sales in 2021. The RES includes a 1.25 times multiplier for renewable energy generated within the state of Missouri to encourage in state development of renewable resources so that 1 megawatt ("MW") of generation in Missouri results in 1.25 RECs for RES compliance purposes.

[120] Operations & Maintenance Expenses ("O&M").

allocator, the A&E4CP EMW calculated for its Class Cost of Service ("CCOS") in ER-2024-0189. This resulted in the following allocation of revenue requirement on an average $/MWh basis:

**  **

In order to observe the level of disparity in the expected Evergy allocation of the costs of the proposed projects, Staff assumed, as a plug only, a 2026 average solar-generation value of $20 per MWh, with a 2% annual escalator. The resulting net revenue requirements on an average $/MWh basis are set out below:

**  **

The net revenue requirement, over time, assuming perfect ratemaking, is summarized in the following chart:

**  **

Note, there are years when some classes have a negative net allocation of project costs and revenues while other classes have a positive net allocation.

In the alternative, if the energy allocator is used to allocate both project costs and revenues, then the Average Project costs and Average Net Revenues are both distributed evenly among classes:

continued on next page

** [redacted] **

** [redacted] **

The calculations underlying the charts and tables in this section, and similar calculations, charts and tables, for the Foxtrot 40% ITC Pilot, the Foxtrot 40% ITC Property Tax, Sunflower Sky 100% PTC, and Sunflower Sky 30% ITC under each set of sourcing scenarios are included in the attached Confidential Schedule 5.

Staff Witness: Sarah L.K. Lange

Conclusion and Recommended Conditions

In summary, based on Staff's review: 1) the Projects are needed; 2) EMW is qualified to construct, install, own, operate, maintain, and otherwise control and manage the Projects; 3) EMW has the financial ability to undertake the Projects; 4) based on the information provided by EMW, Staff cannot conclude that the Projects are economically feasible; and 5) the Projects may be in the public interest with the conditions recommended by Staff.

Staff recommends the Commission approve the projects, subject to the following conditions, and that the Commission deny EMW's request for decisional prudence. Staff will discuss its reasoning for denying decisional prudence later in this report.

Economic Conditions

1. EMW shall provide the Commission and Staff with justification for moving forward with the project if any costs or assumptions change from those estimates included in the workpapers that underlay EMW's direct testimony by more than 5%, including any costs that exceed the base amounts included in the underlying assumptions provided in support of EMW's application in this case.

2. EMW shall provide Staff quarterly reports for a period of three years on negative prices published at the actual P-node and their impact on revenue.

3. Include contingency plans based on key input scenarios such as:
    a. Market price changes for key components by resource type
    b. Changes to tax incentives
    c. Load assumptions

4. ** [redacted] **

Staff Witnesses:
J Luebbert, Justin Tevie, Hari K. Poudel, PhD, Randall T. Jennings, and Shawn E. Lange, PE

Engineering Conditions

- EMW shall file in this docket a site-specific Emergency Action Plan Operations and Maintenance Plan for the Projects within 60-days of the facility being placed in service.
- EMW shall utilize the in-service criteria and capacity test procedures recommended by Staff in Confidential Schedule 4 of this report.
- EMW shall provide quarterly reporting of the progress of construction of the Projects. This report shall include, but not be limited to, quarterly progress reports on permitting, plans, specifications, and construction progress for the Projects.
- ** [redacted] **

Staff Witnesses: Shawn E. Lange, PE and Donald A. Fontana, PE

IV. Green Solution Connection Program

Program Description

Evergy has proposed its Green Solution Connections Program ("GSC Program" or "GSCP") as part of its CCN Application. This is a voluntary subscription-based program for EMW commercial and industrial ("C&I") customers to subscribe to the renewable attributes of the new renewable generation resources by purchasing a certain percentage of RECs[121] unbundled[122] from the energy generated by the facility. An eligible commercial and industrial customer may subscribe to the percentage of the renewable asset output (kW) needed to match up to 100% (in single percentages) of the customer's eligible annual usage to align with the renewable asset's estimated annual generation.

Under the proposed program, customers will subscribe to Foxtrot under a 15-year agreement or Sunflower Sky under a 10-year agreement. The program will first be offered to

[121] A REC (Renewable Energy Certificate) is a tradeable certificate that represents that 1MWh of electricity has been generated from renewable energy resources.

[122] The purchase of an unbundled REC includes only the purchase of the tradeable certificate and not the energy that was generated.

eligible C&I customers, and in the event that the resources are not fully subscribed after 30 days by C&I customers, EMW will then open the program to Evergy Missouri Metro's ("EMM") eligible Missouri customers. However, EMM has not propsed a tariff in this case as EMW is the subject utility of this case. Further, Staff's recommendation in this case is premised on the eligibility requirements and existing C&I customers, and may not translate to large load users. The proposed rate schedules are provided below:

Year	Foxtrot Rate ($/MWh)	Sunflower Sky Rate ($/MWh)
1	** [redacted] **	** [redacted] **
2	** [redacted] **	** [redacted] **
3	** [redacted] **	** [redacted] **
4	** [redacted] **	** [redacted] **
5	** [redacted] **	** [redacted] **
6	** [redacted] **	** [redacted] **
7	** [redacted] **	** [redacted] **
8	** [redacted] **	** [redacted] **
9	** [redacted] **	** [redacted] **
10	** [redacted] **	** [redacted] **
11	** [redacted] **	
12	** [redacted] **	
13	** [redacted] **	
14	** [redacted] **	
15	** [redacted] **	

Staff Witness: Amanda Arandia

In determining the duration of the agreements, EMW reviewed comparable programs, including the Ameren Missouri Renewable Solutions program, which includes a 15-year agreement term. As for the 10-year customer agreement, EMW refers to its discussions with United States government agencies within its service territory, Executive Order 14057, and 40 U.S. Code § 501, which limit United State government contracts with a public utility to 10 years.[123] The program will first be offered to eligible EMW C&I customers, given that the IRP resources are being developed to serve the needs of that jurisdiction. In the event that "the attributes from the solar resources (Sunflower Sky and Foxtrot) are not fully subscribed by eligible EMW customers [within 30-days],[124] then EMM customers will have the opportunity to subscribe to the forward renewable attributes also during a defined subscription period."[125] Only the EMW customers will be subject to pay for the cost for the solar resources that would be supporting the GSC Program. Under the GSCP, EMM customers would only subscribe to the forward renewable attributes.

The proposed GSC Program allows for "…additional resources needed to serve the added Program phase…" in the event that additional program phases are supported.[126] If the Commission approves the GSC Program, Staff recommends that the Commission condition that approval on the resources proposed in EMW's application remaining the first required choice for continuing the program.

Staff Witness: Marina Gonzales

[123] Direct Testimony of Kimberly H. Winslow, Page 21.
[124] Direct Testimony of Kimberly H. Winslow, Page 24.
[125] ER-2024-0292, DR Response No. 0016.
[126] Direct Testimony of Kimberly H Winslow, Schedule KHW-4, Page 5.

Background – Previous Green Pricing Proposals

The proposed Green Solutions Connections Program is similar to Evergy's previous request in File Nos. ER-2022-0129 (EMM) and ER-2022-0130 (EMW). Evergy proposed the Green Pricing Program which would have allowed Evergy to sell its excess RECs, unbundled from energy at $4.61 per REC, to residential and business customers. Staff had several concerns, but the main concern with the Green Pricing Program was that Evergy failed to determine the value of its RECs before setting a price.[127]

Evergy also claims that the program in this case is similar to Ameren Missouri's Renewable Solutions Program, approved by the Commission in File No. EA-2022-0245. However, Ameren Missouri has a different pricing system. Essentially subscribers to Ameren Missouri's program are purchasing RECs bundled with energy. The price was set based on a snapshot of the expected cost of the program resource[128] and then evaluated for reasonableness by calculating the implied cost of RECs to the subscribing customers to consider how it compared to other available alternatives that customers had to meet their renewables goals.[129] Ameren Missouri's price starts at $8.37/kWh in the first year and increases every year to $9.84/kWh[130] by year 15. Additionally, as part of the Stipulation and Agreement in Case No. EA-2023-0286, it was agreed that Ameren would utilize an auction process seeking subscriptions to the Cass County Project as a Renewable

[127] As stated in the Rebuttal testimony of Amanda Coffer in ER-2022-0129, Page 6, lines 7-14: "Evergy should first consistently determine the value of its RECs before setting a price. Evergy has produced conflicting statements on the value of RECs. For instance, Evergy stated that it has not valued the renewable attributes associated with its wind PPA's. It has also consistently been Evergy's position in its RES filings that its RECs from its Company owned wind resources have no value. However, Evergy recently sold 2021 vintage RECs in early 2022 for $3.30 per REC on average, recently stated current estimated prices of 2019 Vintage RECs as $0.95 per REC, and now wants to sell RECs to customers for $4.60 based solely on the AMEREX brokers forecasted pricing."

[128] Case No. EA-2022-0245, Direct Testimony of Steven M. Willis, Page 7, lines 22-23.

[129] Case No. EA-2022-0245, Direct Testimony of Steven M. Willis, Page 17, lines 5-10.

[130] Union Electric Company Electric Service Tariff, Rider RSP Renewable Solutions Program, M.O. P.S.C. Schedule 6, Original Sheet 83.6.

Solutions Program resource. Ameren Missouri's program also includes a Renewable Benefit Credit to offset the payment of charges that cover traditional generating resources that the subscriber is seeking to displace with the renewable resources to which they are subscribing.[131] The Renewable Benefit Credit starts at $0.0388/kWh in the first year and increases every year to $0.0548 by year 15.[132] Staff was not in support of Ameren Missouri's Renewable Solutions Program due to lack of need for the program, which is a concern here as well, as discussed below. Ultimately, the Commission approved Ameren's Renewable Solutions Program.

Staff Witness: Amanda Arandia

REC Valuation

As previously stated, the main concern that Staff has with the Green Pricing Program is that Evergy failed to determine the value of its RECs before setting a price. This appears to be a problem for the Green Solutions Connections Program as well. It has consistently been Evergy's position in its RES filings that its RECs from Company-owned wind resources have no value, the previous proposal for the Green Pricing Program was priced at $4.21 per REC, it has sold 2024 vintage RECs in 2024 at a weighted average price of ** [redacted] **, and now is proposing to sell RECs at $12.48/REC in the first year of the program. Additionally, Evergy has again used the Amerex Brokers REC pricing forecast to calculate pricing for the proposed Green Solutions Connections Program and has failed to provide any reasoning why those selections are appropriate. Evergy has used Amerex brokers REC pricing forecast as of June 2024 for the first four years, and uses the ask price for Green-E/Voluntary National GE Wind/Solar, but then years five and six use the ask price for ERCOT TX GE Wind. EMW stated in response to Staff DR No. 0030 that the

[131] Case No. EA-2022-0245, Direct Testimony of Steven M. Willis, Page 9, lines 2-5.

[132] Union Electric Company Electric Service Tariff, Rider RSP Renewable Solutions Program, M.O. P.S.C. Schedule 6, Original Sheet 83.6.

resource designated for use in the Company's proposed Green Solutions Connections Program will not be green e-certified. Additionally, when asked in Staff DR No. 0030 why EMW switched to using ERCOT TX GE Wind in years five and six, Evergy responded "because the ERCOT Texas GE Wind market includes a forward market 'ask price' for 2029-2030."

In reviewing subscription-based programs such as these, the Commission is asked to consider the overall impact to non-subscribing customers and also to determine whether the rates to subscribers are just and reasonable. In this case, Evergy has not supported that its proposal to forecast REC pricing now for 10 and 15-year programs is just and reasonable.

Staff Witness: Amanda Arandia

REC Market Volatility

Evergy has previously discussed the value of RECs in prudence review cases.[133] Evergy witness Kayla Messamore discussed several factors that determine the value of a REC.[134] These factors are listed below with a brief explanation of each.

- Vintage – the older a REC, the less value it has.
- Certification – RECs can be eligible for Green-E certification through the Center for Resource Solutions ("CRS"). For a REC to be certified, the facility it was generated by must have been built in the last 15 years, have an approved tracking attestation on file with CRS, and only RECs generated in the calendar year in which they are sold, plus the prior six months and the following three months can be sold as Green-E certified product.
- Market liquidity, supply, and demand – Ms. Messamore states, "Finally, while not a determinant of the value of a particular REC or resource, the value of all RECs is influenced by overall market liquidity, supply, and demand. The REC market is made up of bilateral transactions facilitated by brokers and is relatively illiquid. This dynamic can create fluctuations in the value realized through REC sales."

[133] Case Nos. EO-2022-0065 and EO-2022-0064.

[134] Case Nos. EO-2022-0065 and EO-2022-0064, Direct Testimony of Kayla Messamore, Page 6, lines 7-22 and Page 7, lines 1-21.

In response to Staff DR No. 0029, EMW provided a list of all the RECs that it has sold in the last five years. The data provided shows that in 2024 Evergy sold ** [redacted] ** vintage[135] 2024 wind RECs. The sale prices for these RECs ranges from ** [redacted] **. This shows the volatility of the price of RECs. They are all wind RECs, they were all generated in 2024, all unbundled from energy, all sold in the same year, and yet the sale price varied by more than $1. In reviewing the Q0030_GSC Price Curve Workbook provided by EMW in response to Staff DR No. 0030, Staff noted on line 81, column AA that the market ask price for Green E/Voluntary RECs is ** [redacted] **. If this program were to go into effect next year, when the market ask price for 2025 National GE Wind/Solar Green E/Voluntary RECs is expected to be at ** [redacted] **, EMW would be selling its 2025 vintage RECs to its C&I customers at ** [redacted] ** rather than the ** [redacted] ** market ask price for 2025.

Staff Witness: Amanda Arandia

Need for the Program

EMW claims that its large customers have expressed a need for affordable, regional renewables with long-term energy price certainty,[136] but gives no evidence that it has conducted any surveys to gauge interest,[137] or asked its large customers how much they would be comfortable paying for this subscription, what kind of term lengths they would be comfortable with, or what kind of cancellation policy they would be comfortable with.[138] Additionally, this type of program

[135] Vintage is the year the renewable energy for the REC was generated.

[136] Direct Testimony of Kimberly H. Winslow, Page 7, lines 13-14.

[137] Direct Testimony of Kimberly H. Winslow, Page 22, lines 4-5.

[138] Under the cancelation policy outlined in the proposed tariff on Schedule KHW-4, Page 4, subscribers may end the term of their subscription by transferring it to another customer or pay a termination fee equal to the sum of the charges for the remainder of the term of the agreement. If a subscriber files bankruptcy or ceases to be a customer of Evergy they are required to pay the termination fee within 30 days.

is not the only means that a customer would have to purchase RECs as they are available for customers to purchase on the open market from other sources, including EMW itself. EMW already provides, upon request and separate from their retail service, RECs for larger C&I customers using available, historical RECs attributable to EMW's existing renewable assets.[139]

Staff Witness: Amanda Arandia

Under Evergy's proposal, any revenues received from the GSCP from any potential EMM (or EMW) C&I subscribers[140] would be returned to EMW customers through a reduction of the FAC.[141] However, EMW did not conduct an analysis of the distribution of cost recovery or benefits for the solar facilities subject to this case among different rate classes based on its most recent CCOS.[142] In order to fully evaluate EMW's proposal, the interaction between the proposed treatment of costs, flow and distribution of potential program revenues, and rate class impacts is necessary. Without this, the proposed flow of benefits through the FAC, if allocated consistently with the previous CCOS, has an unfair impact to non-participating customers and rate classes as discussed by Staff witness Sarah L.K. Lange under 'Cost allocation and rate impacts'.

Staff Witness: Marina Gonzales

Conclusion

Staff recommends rejection of the program as currently described, as Evergy has not demonstrated that there is a need for the program, that the RECs have been properly valuated, and if Evergy's allocation of costs for these resources is consistent with past EMW CCOS proposals, potentially creating a mismatch of costs and potential benefits for other rate classes. If the

[139] Direct Testimony of Kimberly H. Winslow, Page 7, lines 9-11.

[140] SGS, MGS, LGS, LPS, SGA, MGA, LGA, or PGA, with an annual average monthly peak demand greater than 200 kW.

[141] Evergy has proposed similar tariff language in Case No. EO-2025-0154.

[142] ER-2024-0292, DR Response Nos. 0016.1 and 0016.2.

Commission decides to approve this program, Staff recommends the Commission order the following conditions, in addition to the previously listed FAC conditions:

1. Evergy shall accurately and consistently valuate their RECs before setting a price and evaluate and update the price on an annual basis to account for volatility in the market.
2. Approval of this program is for EMW only, EMM has filed a separate tariff in case EO-2025-0154.
3. GSC Program Renewable Energy Credits ("REC") sold to the subscribed customers in the GSC Program can only be sold at the price per GSC Program REC that is agreed to or approved by the Commission at the conclusion of this case.
4. The GSC Program RECs sold must be included in EMW's FAC Monthly Reports, and shall be detailed to include, but not limited to, the GSC Program RECs that were subscribed/unsubscribed, the price per GSC Program REC, the vintage date of the sold GSC Program REC, the date the GSC Program REC was sold.
5. Language shall be added in the GSC tariff to reflect that the REC revenues from the RECs sold in the GSC Program will be included in the FAC, and the Company shall begin to include the GSC Program REC revenues in the FAC as of the effective date of the GSC tariff.

Language will be added in the FAC tariff in EMW's next general rate case, to reflect that the GSC Program REC revenues from the RECs sold in the GSC Program are included in the FAC.

Staff Witnesses: Amanda Arandia, Marina Gonzales, and Amanda Conner

V. Request for Decisional Prudence

Throughout this report Staff has identified several flaws within EMW's analyses that the company contends justify approval of the application in this case. The costs and revenues utilized in EMW's analyses are still uncertain and, in some instances, unreliable estimates. Review of the economics of a specific generation project, including comparisons to reasonable alternatives for meeting identified needs, is important for the Commission to consider in determining whether it is appropriate to grant a CCN.

It is paramount that the economic justification for a specific project is complete and reliable prior to the Commission determining that the decision to move forward with the project is prudent. The costs of building a solar resource and the expected market revenues from that resource are crucial elements in determining the project economics. EMW's analyses fail to properly account for the currently expected costs of the project and the revenues that may result from the SPP integrated marketplace. Unfortunately, EMW's decision-making process appears to be agnostic to actual revenues that are expected to result from generation assets. The location and the expected timing and magnitude of generation from a given asset are important considerations, as those factors tie directly to the revenues that will result from that generation. The presence of the approved Fuel Adjustment Clause largely shields EMW's shareholders from inaccurate revenue estimates from new generating resources and places a vast majority of that risk onto ratepayers.

During a conference call on February 27, 2025, EMW personnel indicated to Staff that ** [redacted]. ** At that time, EMW provided a PowerPoint presentation with high level explanations of the cause of changes, but did not provide supporting documentation nor analysis further justifying the costs or impacts on the project economics. Shortly thereafter, Staff issued discovery to EMW in an attempt to understand the impact of the changes on the project economics. EMW provided updated LCOE estimates for Sunflower Sky and Foxtrot on March 7, 2025. Included within the new LCOE estimates were changes in assumptions including, but not necessarily limited to: ** [redacted]. ** These changes in assumptions that materially alter the project economics a mere 18 days prior to the due date of Staff's recommendation is unreasonable,

especially considering EMW has requested a Commission Order in this case, including a finding of decisional prudence, by May 1, 2025. However, the lack of additional justification for moving forward with the projects should speak volumes to the Commission on EMW's approach to project economics and underscores Staff's recommendations that a finding of decisional prudence is not justified, nor reasonable in this case. EMW itself provides additional support for Staff's concerns within its *Response to Staff's Motion for Extension and to the Commission's Sua Sponte Order Granting Staff's Motion for Extension of Time*. In paragraph 7 of EMW's response, the Company states:

> Because Evergy Missouri West expects increases in inflationary and competitive forces regarding material and supply chain disruptions from tariffs on steel and aluminum, there is considerable risk in the further delaying of these solar facilities.

Given the uncertainty that still exists with the costs of completing this project and the unreliability of EMW's projections of market revenue, as well as the inflationary and competitive forces regarding material and supply chain disruptions from tariffs on steel and aluminum,[143], [144] it is inappropriate to determine the decision to move forward with this project is prudent. Staff recommends the Commission reject EMW's request for decisional prudence. If the Commission decides to approve EMW's application, it is appropriate to withhold the determination of prudence of this project until EMW includes the project in rates proposed in a general rate case where all factors can be reviewed. The Commission does not need to make this determination in the context of this case.

[143] Maltais, K. (2025, March 29). *Commodities Report: Metals Prices Soar Amid Tariff War*. S&P Capital IQ. https://www.capitaliq.spglobal.com/apisv3/spg-webplatform-core/news/article?id=88270914&KeyProductLinkType=18.

[144] Maltais, K. (2025, February 21). *U.S. Aluminum Buyers Scramble for Metal as Trump Tariff Looms*. S&P Capital IQ. https://www.capitaliq.spglobal.com/apisv3/spg-webplatform-core/news/article?id=87673113&redirected=1.

The determination of the prudence of a given project has typically been reserved for general rate cases. General rate cases include several advantages for Commission consideration when compared to the proceedings in a CCN docket. First, the case timeline for a general rate case is much longer, which allows for a more thorough discovery process for all parties. Next, general rate cases typically include additional interveners with a wide variety of interests. Finally, and most importantly, in a general rate case all parties to the case are provided the opportunity to file direct, rebuttal, and surrebuttal testimony, which affords a more substantial record for the Commission to consider all factors and costs prior to making a prudency determination on a plant that costs hundreds of millions of dollars and will be recovered from ratepayers for 20+ years. In contrast, Staff and other parties to this case are limited to filing rebuttal testimony, which is responsive to the application and direct testimony of EMW, and surrebuttal, which will only respond to the rebuttal testimony of the other parties.

Based on the information that EMW has provided and Staff has reviewed, it is not possible to determine that moving forward with the project is a prudent decision. The economic analyses provided by EMW are flawed, and deciding to move forward with the acquisition based upon the results of such analysis introduces unnecessary risk for ratepayers.

Staff Witness: J Luebbert

Schedule 1 – Summary of Application Filing Requirements-Foxtrot - Confidential

Schedule 2 – Summary of Application Filing Requirements-Sunflower Sky - Confidential

Schedule 3 - Company's Sunflower Sky 8760 information - Confidential

Schedule 4 - In-Service Test Criteria - Confidential

Schedule 5 - Cost allocation and rate impacts - scenarios - Confidential

Schedule 6 - Staff Credentials

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the Application of Evergy Missouri West, Inc. d/b/a Evergy Missouri West for Permission and Approval of Certificates of Public Convenience and Necessity Authorizing it to Construct, Install, Own, Operate, Manage, Maintain and Control Two Solar Generation Facilities	)	File No. EA-2024-0292

AFFIDAVIT OF AMANDA ARANDIA

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW AMANDA ARANDIA, and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Staff Recommendation;* and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

Amanda Arandia
AMANDA ARANDIA

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 24th day of March 2024.

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: July 18, 2027
Commission Number: 15207377

Dianna L. Vaught
Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the Application of Evergy Missouri West, Inc. d/b/a Evergy Missouri West for Permission and Approval of Certificates of Public Convenience and Necessity Authorizing it to Construct, Install, Own, Operate, Manage, Maintain and Control Two Solar Generation Facilities	)	File No. EA-2024-0292

AFFIDAVIT OF AMANDA C. CONNER

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW AMANDA C. CONNER, and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Staff Recommendation;* and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

Amanda C. Conner
AMANDA C. CONNER

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 25th day of March 2024.

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: July 18, 2027
Commission Number: 15207377

Dianna L. Vaught
Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the Application of Evergy Missouri West, Inc. d/b/a Evergy Missouri West for Permission and Approval of Certificates of Public Convenience and Necessity Authorizing it to Construct, Install, Own, Operate, Manage, Maintain and Control Two Solar Generation Facilities	)	File No. EA-2024-0292

AFFIDAVIT OF DONALD A. FONTANA, PE

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW DONALD A. FONTANA, PE, and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Staff Recommendation;* and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

Donald A. Fontana
DONALD A. FONTANA, PE

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 25th day of March 2024.

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: July 18, 2027
Commission Number: 15207377

Dianna L. Vaught
Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the Application of Evergy Missouri West, Inc. d/b/a Evergy Missouri West for Permission and Approval of Certificates of Public Convenience and Necessity Authorizing it to Construct, Install, Own, Operate, Manage, Maintain and Control Two Solar Generation Facilities	)	File No. EA-2024-0292

AFFIDAVIT OF MARINA GONZALES

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW MARINA GONZALES, and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Staff Recommendation;* and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

MARINA GONZALES

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 25th day of March 2024.

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: July 18, 2027
Commission Number: 15207377

Dianna L. Vaughn
Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the Application of Evergy Missouri West, Inc. d/b/a Evergy Missouri West for Permission and Approval of Certificates of Public Convenience and Necessity Authorizing it to Construct, Install, Own, Operate, Manage, Maintain and Control Two Solar Generation Facilities	)	File No. EA-2024-0292

AFFIDAVIT OF RANDALL T. JENNINGS

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW RANDALL T. JENNINGS, and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Staff Recommendation;* and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

RANDALL T. JENNINGS

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 25th day of March 2024.

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: July 18, 2027
Commission Number: 15207377

Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the Application of Evergy Missouri West, Inc. d/b/a Evergy Missouri West for Permission and Approval of Certificates of Public Convenience and Necessity Authorizing it to Construct, Install, Own, Operate, Manage, Maintain and Control Two Solar Generation Facilities	)	File No. EA-2024-0292

AFFIDAVIT OF SARAH L.K. LANGE

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW SARAH L.K. LANGE, and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Staff Recommendation;* and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

Sarah L.K. Lange
SARAH L.K. LANGE

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 25th day of March 2024.

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: July 18, 2027
Commission Number: 15207377

Dianna L. Vaught
Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the Application of Evergy Missouri West, Inc. d/b/a Evergy Missouri West for Permission and Approval of Certificates of Public Convenience and Necessity Authorizing it to Construct, Install, Own, Operate, Manage, Maintain and Control Two Solar Generation Facilities	)	File No. EA-2024-0292

AFFIDAVIT OF SHAWN E. LANGE, PE

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW SHAWN E. LANGE, PE, and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Staff Recommendation;* and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

Shawn E Lange
SHAWN E. LANGE, PE

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 25th day of March 2024.

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: July 18, 2027
Commission Number: 15207377

Dianna L. Vaught
Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the Application of Evergy Missouri West, Inc. d/b/a Evergy Missouri West for Permission and Approval of Certificates of Public Convenience and Necessity Authorizing it to Construct, Install, Own, Operate, Manage, Maintain and Control Two Solar Generation Facilities	)	File No. EA-2024-0292

AFFIDAVIT OF J LUEBBERT

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW J LUEBBERT, and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Staff Recommendation;* and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

J LUEBBERT

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 31st day of March 2024.

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: July 18, 2027
Commission Number: 15207377

Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the Application of Evergy Missouri West, Inc. d/b/a Evergy Missouri West for Permission and Approval of Certificates of Public Convenience and Necessity Authorizing it to Construct, Install, Own, Operate, Manage, Maintain and Control Two Solar Generation Facilities	)	File No. EA-2024-0292

AFFIDAVIT OF HARI K. POUDEL, PhD

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW HARI K. POUDEL, PhD, and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Staff Recommendation;* and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

HARI K. POUDEL, PhD

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 25th day of March 2024.

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: July 18, 2027
Commission Number: 15207377

Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

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AFFIDAVIT OF JUSTIN TEVIE

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW JUSTIN TEVIE, and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Staff Recommendation;* and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

JUSTIN TEVIE

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 25th day of March 2024.

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: July 18, 2027
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Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

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AFFIDAVIT OF SEOUNG JOUN WON, PhD

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW SEOUNG JOUN WON, PhD, and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Staff Recommendation;* and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

SEOUNG JOUN WON, PhD

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 25th day of March 2024.

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: July 18, 2027
Commission Number: 15207377

Dianna L. Vaught
Notary Public