Public Version

Exhibit No.:

Issue: Overview of Request, Compliance with

CCN Requirements, *Tartan* Factors, Decisional Prudence Request, Green Solution Connections Program Request

Witness: Kevin D. Gunn

Type of Exhibit: Surrebuttal Testimony Sponsoring Party: Evergy Missouri West

Case No.: EA-2024-0292

Date Testimony Prepared: May 19, 2025

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: EA-2024-0292

SURREBUTTAL TESTIMONY

OF

KEVIN D. GUNN

ON BEHALF OF

EVERGY MISSOURI WEST

Kansas City, Missouri

May 2025

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SURREBUTTAL TESTIMONY

OF

KEVIN D. GUNN

Case No. EA-20244-0292

1	1.	INTRODUCTION
2	Q:	Please state your name and business address.
3	A:	My name is Kevin D. Gunn. My business address is 1200 Main Street, Kansas City,
4		Missouri 64105.
5	Q:	Are you the same Kevin D. Gunn who filed Direct testimony in this docket on October
6		25, 2024?
7	A:	Yes.
8	Q:	Who are you testifying for?
9	A:	I am testifying on behalf of Evergy Missouri West, Inc. d/b/a Evergy Missouri West
10		("Evergy Missouri West," "EMW," "Evergy" or "the Company").
11	Q:	What is the purpose of your Surrebuttal testimony?
12	A:	The purpose of my Surrebuttal testimony is to respond to various witnesses from the
13		Missouri Public Service Commission Staff ("Staff") and their testimony set forth in the
14		Staff Report & Recommendation ("Staff Recommendation"), along with the Office of the
15		Public Counsel ("OPC") Dr. Geoff Marke's Rebuttal. Specifically, I respond as to the
16		following: (1) why Evergy Missouri West requests a Certificate of Convenience and
17		Necessity ("CCN") to specifically purchase, operate, manage, maintain and control

Sunflower Sky Solar Project, LLC ("Sunflower Sky") and Foxtrot Solar Energy LLC

("Foxtrot") (collectively, the "Projects"), (2) how the Projects are economically feasible

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and in the public interest, and (3) why the Missouri Public Service Commission

("Commission") should grant the Company's request for decisional prudence. <u>See J. Owen</u>

Rebuttal at 3 (Renew Mo.) (stating that the purpose of Renew Missouri's Rebuttal is to

provide "support for the granting of the solar CCNs as well as implementation of the Green

Solutions Program.").

6 Q: Why is EMW seeking CCNs for the Projects at this time?

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A: As discussed throughout the Company's Application and Direct testimony, the Company is pursuing the CCNs for the Projects as a critical step to address the growing demand for both capacity and energy in the region. As the need for reliable power increases, especially with the influx of large-load customers, the Projects are essential to ensuring the Company can continue to deliver safe, reliable, and adequate service.

Q: Do all parties agree that the Commission should grant EMW CCNs for the Projects?

A: Yes. EMW and Renew Missouri Advocates ("Renew Missouri") agree that the CCNs should be outright approved. <u>See</u> J. Owen Rebuttal at 3 (Renew Mo.) (stating Renew Missouri supports "the granting of the solar CCNs as well as implementation of the Green Solutions Program."). Staff and OPC request that the Commission grant the CCNs, but with certain conditions, as discussed herein. <u>See</u> Staff Rec. at 50-51; G. Marke Rebuttal at 8-13 (OPC);

19 II. RESPONSE TO STAFF'S RECOMMENDATION AND J LUEBBERT REBUTTAL

O: Who will be addressing Staff's proposed economic conditions?

As discussed herein, I address Staff's proposed economic condition on whether to provide justification for the Projects if any costs or assumptions change by more than 5% from originally stated in Direct testimony. See Staff Rec. at 50. EMW witness Jason Humphrey addresses whether the Company should provide Staff quarterly reports for a period of three

1	years on negative prices published at the actual P-node and the impact on revenue. <u>Id.</u> ; J.
2	Humphrey Surrebuttal 8. Mr. Humphrey also discusses Staff's condition for EMW to
3	include contingency plans based on key input scenarios. Id. at 6. Finally, as discussed
4	herein, EMW witness John Carlson and I address Staff's proposed condition regarding key
5	procurement items.

6 Q: Who will be addressing Staff's engineering conditions?

- 7 A: Mr. Carlson will address all four (4) of Staff's engineering conditions. <u>See</u> Staff Rec. at 51; J. Carlson Surrebuttal at 3-5.
- 9 Q: Do Staff and Evergy Missouri West have areas of agreement from Staff's Recommendation?
- 11 A: Yes. As discussed by Mr. Carlson, EMW and Staff are in agreement regarding Staff's

 12 economic condition pertaining to key procurement items. See J. Carlson Surrebuttal at 2.

 13 Additionally, EMW agrees to: (1) file in this docket a site-specific Emergency Action Plan

 14 Operations and Maintenance Plan for the Projects within 60 days of the facility being

 15 placed in service, (2) utilize the in-service criteria and capacity test procedures

 16 recommended by Staff in Confidential Schedule 4, with one exception, and (3) provide

 17 quarterly reporting of the progress of construction of the Projects. See Staff Rec. at 51.

1 Q: Does Evergy Missouri West satisfy the *Tartan*¹ factors to purchase, operate, manage,
2 maintain, and control Sunflower Sky and Foxtrot?

Yes. Evergy Missouri West and Staff are in agreement that (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;" and (4) "the Projects may be in the public interest." See Staff Rec. at 18. The Company and Staff have certain disagreements regarding the Projects' economic feasibility. Id. However, as demonstrated throughout Evergy's Application, and the Direct and Surrebuttal testimonies of Company witnesses, the Projects are economically feasible. Staff's Recommendation contains incomplete and inaccurate analysis regarding the economic feasibility of the Projects, while improperly applying the Commission's long-standing prudence standard. Report & Order at 12, In re Evergy Missouri West Eleventh Prudence Review FAC, No. EO-2023-0277 (Aug. 7, 2024); see J Luebbert Rebuttal at 3.

Q: Why did Evergy Missouri West select these Projects?

A:

A:

Sunflower Sky and Foxtrot satisfy the Company's customer load requirement, as determined by the EMW's 2024 Integrated Resource Plan ("IRP"), at the lowest net present value revenue requirement ("NPVRR"). See K. Gunn Direct at 9; C. VandeVelde Direct at 7-8. Sunflower Sky's approximately 65 megawatts ("MW") and Foxtrot's approximately 100 MW "specifically correspond to the 150 MW of solar addition that is identified in year 2027 in the IRP Preferred Plan." See K. Gunn Direct at 10. As discussed in Evergy's Application and Evergy witness John Carlson's Direct and Surrebuttal testimonies, the

¹ In re Tartan Energy Co., No. GA-94-127, 1994 WL 762882 (1994).

Company issued an all-source Request for Proposal ("RFP"), developed in coordination with and facilitated by 1898 & Co. See App. at 10; J. Carlson Direct at 11-12. Sunflower Sky and Foxtrot were selected from a field of over 50 unique offers because the Projects have mature interconnection queue positions in the Southwest Power Pool ("SPP"), low permitting and environmental risk, and low locational marginal price ("LMP") and curtailment. See App. at 10-11, 14; J. Carlson Direct at 11-12.

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The Company then input the specific attributes of Sunflower Sky and Foxtrot into its IRP to evaluate the Projects' NPVRR when compared against the generic solar attributes and assumptions. The Projects' specific attributes contribute to a \$43 million lower NPVRR when compared to EMW's Preferred Plan (CAAA), which uses 150 MW of generic solar assumptions. See C. VandeVelde Direct at 13; Staff Rec. at 40. As discussed by Evergy witness Cody VandeVelde in his Surrebuttal testimony at page 8, specific project costs do not need to be below the assumed IRP generic pricing to be considered economically feasible. This NPVRR analysis demonstrated that the Projects are economically feasible and are appropriate to fill the need identified by the 2024 IRP. The latest costs estimates for the Projects as described on page 7 of Company witness Carlson's Surrebuttal testimony, despite increases seen as a result of economic inflation, remain in line with the 2027 solar pricing studied in the 2024 IRP. Additionally, these renewable resource generation facilities increase "economic activity in the surrounding region by attracting large companies or employers to the Company's service territory that generate jobs, taxes and other economic benefits." See K. Gunn Direct at 9.

A. STAFF'S PROPOSED ECONOMIC CONDITIONS

- 2 Q: Does EMW agree with Staff's proposed economic condition on page 51 of its
- Recommendation to provide reports three (3) years on negative P-node prices and
- 4 impact on revenue?

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- 5 A: No. See J Luebbert Rebuttal at 3; see also G. Marke Rebuttal at 8 (OPC) (OPC is in
- agreement with Staff's conditions). As discussed by Mr. Humphrey, Staff's proposed
- 7 economic condition would constitute a waste of resources because sustained periods of
- 8 negative pricing for solar resources are highly unlikely, as solar is typically peak-
- 9 correlated. <u>See</u> J. Humphrey Surrebuttal at 7-8.

B. TARTAN FACTOR – ECONOMIC FEASIBILITY

- 11 Q: What is the Commission's standard for the economic feasibility *Tartan* factor?
- 12 A: For a project to be considered economically feasible, the party proponent should "provide
- credible evidence regarding the construction costs and revenue expectations associated
- with the proposed expansion." Report & Order at 5, <u>In re Empire Dist. Elec. Co.</u>, No. EA-
- 15 99-172, 2000 WL 228658 (Feb. 17, 2000). A witness's analysis and conclusions relating
- to economic feasibility may be credible when they contain "levelized cost of energy,
- 17 levelized avoided cost of energy, loss of load expectation, or production cost model[ing],"
- and do not contain clear errors or incorrect assumptions. Report & Order on Remand at 16-
- 19 17, <u>In re Grain Belt Express CCN</u>, No. EA-2026-0358 (Mar. 20, 2019). As discussed in
- 20 my and other Company witnesses' testimony, and herein, the Company has amply provided
- such credible evidence of the Projects' economic feasibility.

1 Q: Must Evergy Missouri West provide justification of the economic feasibility of the

Projects when costs increase or revenue decreases from those originally modeled, as

Staff contends on page 41 of its Recommendation in a proposed "economic

condition"?

are built.

A:

No, as discussed further herein. And, as discussed in my Direct and herein, the CCN process permits the Commission to determine decisional prudence of the generation asset. Evergy Missouri West has provided the Commission, and other parties, with all of the information necessary to evaluate economic feasibility of the Projects under the prudence standard, especially since no party has created a "serious doubt" to rebut the prudence presumption. Since the standard requires the Company's conduct to be judged for reasonableness at the time, under all the circumstances, without considering hindsight, there will not be better information gathered in the future that will have a bearing on the decision made today. Management and operational cost prudence going forward can be

determined in the future, but decisional prudence should be determined before the Projects

Q: Are the Projects economically feasible?

A: Yes. See K. Gunn Direct at 11-12. As discussed further by Evergy witnesses Jason Humphrey and John Carlson, Sunflower Sky and Foxtrot have the lowest levelized cost of energy ("LCOE") when compared to the other proposed generation assets in the Company's RFP.

1 Q: Does Evergy Missouri West agree with Staff's statement on page 31 of its Recommendation that the LCOE is not an important economic factor to determine 2 3 the Projects' economic feasibility, but rather a new comprehensive metric, such as **System Profitability should be adopted?** 4 5 No. As discussed further in Evergy witnesses John Carlson's, Jason Humphrey's, and Cody A: 6 VandeVelde's Surrebuttal testimonies, LCOE is one of the most relevant metrics for determining the economic feasibility of a solar generation facility (including as a 7 comparative technique to consistently assess relative affordability and efficiency of various 8 9 generation resources), and has been recognized by the Commission. The Commission has previously found that the "levelized cost of energy analysis" is "the best financial technique 10 to compare different energy generation sources." Report & Order on Remand at 26, In re 11 Grain Belt Express CCN, No. EA-2016-0358 (Mar. 20, 2019) aff'd Missouri Landowners 12 13 Alliance v. PSC, 593 S.W.3d 632 (E.D. Mo. 2019);; In re Ameren 2011 Utility Resource 14 Filing Pursuant to 4 CSR 240-Chapter 22, File No. Eo-201-0271 at 10 (Mar. 28, 2012) (Commission stated that when Ameren presents scenarios for acquiring generation 15 resources, the company must "make a meaningful comparison of ... the levelized cost of 16 17 energy per MWh under a Purchase Power Agreement and/or an ownership arrangement."). Q: Is the LCOE the only metric EMW used to determine the Projects' economic 18 feasibility? 19 20 A: No, it is not. As discussed herein, and throughout several Evergy witnesses' testimony, the 21 Company evaluated factors that included environmental risks, low LMP, mature SPP 22 interconnection queue, and tax credits when determining the economic feasibility of the

Projects. See J. Carlson Direct at 11-12.

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C. TARTAN FACTOR – PUBLIC INTEREST

2 Q: Are the Projects in the publi	ic interest	t?
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Q:

A:

A: Yes. As the Company has explained in its Application and in supporting testimony, it is in the public interest for the Commission to grant CCNs for the Projects. As discussed herein and the record on the whole, EMW's proposed Projects more than meet the four Tartan factors of (1) need, (2) operational qualifications, (3) financial capability, and (4) economic feasibility, thus the Projects are in the public interest. Tartan Energy Co., L.C., 1994 WL 762882, at *14.

Should the Commission take into account Staff's assertion regarding potential "disproportionate rate impacts," as stated on page 45 of Staff's Recommendation?

No. Staff's allegation is entirely speculative, premature, and should be addressed in a future rate case, not this CCN proceeding. The supposed disproportionate rate impacts have not been properly analyzed nor demonstrated by Staff. See generally Staff Rec. at 45. No party, including the Commission, knows the relevant factors to be addressed in the future rate case. Additionally, rate impacts based on class cost of service allocation are determined by Commission orders, not one party's position.

Furthermore, Evergy does not assert that the solar projects are justified to attract large commercial or industrial customers or to satisfy internal corporate goals of large customers, as Staff seems to misunderstand. See Staff Rec. at 45-46. As discussed in the Company's Application and filed testimony, the solar projects are justified based on the need to serve all retail customers. The Company has demonstrated the need to build these Projects regardless of Commission approval of the Green Solution Connections Program. Rather, the Green Solution Connection Program leverages RECs generated by the Projects that are not needed by EMW's retail customers for compliance obligations. The revenues

generated from the Green Solutions Connections Program from sale of the forward renewable attributes (related to the assets in this CCN) to subscribers will be used as an offset to EMW's fuel adjustment clause for the benefit of all of its customers. See K. Winslow Direct at 26, 31-32 and Surrebuttal at 24-26.

D. DECISIONAL PRUDENCE

6 Q: What is decisional prudence?

A:

As discussed in the Company's Application and Direct testimony, decisional prudence refers to the Commission's evaluation pursuant to its CCN Rule of whether a utility's decision was reasonable and well-judged, based on the facts and circumstances known at the time it was made. The Commission's standard focuses on the process and rationale behind the decision, ensuring that it aligns with sound judgment and avoids hindsight bias. Decisional prudence assesses decisions based on available information, without factoring in unforeseen developments or speculative elements that emerged after the decision was made to obtain CCNs for the Projects.

Q: Please define the Commission's prudence standard.

16 A: In Report & Order at 12, <u>In re Evergy Missouri West Eleventh Prudence Review FAC</u>, File
17 No. EO-2023-0277 (Aug. 7, 2024), the Commission defined the prudence standard as the
18 following:

A utility's costs are presumed to be prudently incurred. However, the presumption does not survive "a showing of inefficiency or improvidence. Where some other participant in the proceeding creates a serious doubt as to the prudence of an expenditure, then the applicant has the burden of dispelling these doubts and proving the questioned expenditure to have been prudent. The company's conduct should be judged by asking whether the conduct was reasonable at the time, under all the circumstances, considering that the company had to solve its problem prospectively rather than in reliance on hindsight. In effect, our responsibility is to determine

	how reasonable people would have performed the tasks that confronted the company." <u>Id.</u>
Q:	Can the Projects' costs be deemed imprudent?
A:	No, not under the Commission's well-established prudence presumption and standard. The
	costs of the Projects could be reviewed by the Commission in a future rate case, but "[c]osts
	themselves are neither prudent nor imprudent." J. Reed Direct at 8-9, No. EO-2023-0277.
	Decisional "prudence relates to actions and decisions," based on information reasonably
	known to EMW at the time the decision was made to pursue CCNs for the Projects. Id.
	"One cannot reach a conclusion of imprudence based on retrospective review of prices."
	<u>Id.</u>
Q:	When evaluating whether the Projects are economically feasible, did Staff adequately
	apply the prudence standard in its Recommendation?
A:	No. Staff did not discuss the standard by which it considered the prudence of the
	Company's actions. Staff does not discuss the Company's decision-making process
	pursuant to EMW's 2024 IRP, the range of reasonable conduct based on other electric
	utilities' conduct, or even prior EMW CCN requests regarding solar facilities, and does not
	evaluate the quality of the Company's decisions for a solar CCN based on what was known
	and knowable at the time any decision was made. Report & Order at 29, 31, In re Evergy
	Missouri West CCN Persimmon Creek, File No. EA-2022-0328 (Apr. 6, 2023). Instead,
	Staff makes broad, unsupported statements claiming the Projects are not economically
	feasible, while inadequately applying the prudence standard:
	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
	A: Q :

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.

See Staff Rec. at 41

Q:

A:

Staff's requirement that EMW "include check points or 'on-off ramps' to review updated cost estimates and evaluate if it still a sound economic decision..." does not coincide with the prudence standard. Report & Order at 12, No. EO-2023-0277 (emphasis added).

Has Staff provided any counter quantification analysis regarding the Projects' economic feasibility?

No. Staff provided no quantification exercise to evaluate what a "range of reasonable behavior" would constitute for the Projects' economic feasibility. Rather, Staff's explanation for its purported inability to determine the Projects' economic feasibility is entirely based in a hindsight application of potential future cost impacts to the Projects. For example, Staff incorrectly claims that EMW did not factor the "possibility" of negative locational marginal prices when evaluating the Projects' economic feasibility, and that the Projects' financial statements are "uncertain" because EMW has not yet selected the tax credit Sunflower Sky and Foxtrot will utilize or how much energy generation the Company will supply. See Staff Rec. at 26, 40.

Finally, in regard to the IRP, Staff contends that the Projects are not economically feasible because EMW uses "generic assumptions" regarding solar, but this completely ignores Cody VandeVelde's Direct discussing EMW's re-evaluation of the IRP substituting generic solar metrics with specific Sunflower Sky and Foxtrot specific metrics which determined a \$43 million NPVRR savings. See C. VandeVelde Direct at 12-13. In

addition, John Carlson's Surrebuttal testimony at 6-7 describes how Foxtrot's	latest cost
estimate of ** and Sunflower Sky's estimate of **	* remain in
line with the original 2024 IRP 2027 solar pricing assumption of **	**

Q:

A:

Q:

A:

Staff's "uncertainties" as to potential future costs changes referenced in its Recommendation are plainly intended to dissuade the Commission from determining economic feasibility or decisional prudence. However, Staff's assertions are not in accordance with the testimonial record on the whole or the Commission's prudence standard, since they are clear examples of hindsight. It is important, now more than ever, for the Commission to address and grant decisional prudence for the Projects at this time based on the information that was reasonably known at the time EMW decided to pursue a CCN for the Projects.

Has the Commission granted decisional prudence to Evergy Missouri West before?

Yes. As discussed in my Direct, the Commission granted Evergy Missouri West's request for decisional prudence for the Dogwood Energy Facility. See Order Approving Stip. & Agree. and Granting CCN at 3-4, <u>In re Evergy Missouri West Dogwood CCN</u>, No. EA-2023-0291 (Mar. 21, 2024); K. Gunn Direct at 19.

Why is now the right time to determine decisional prudence for the Projects?

Evergy Missouri West made a prudent decision, through its IRP and RFP process, to request a CCN for the Projects based on the variables that were reasonable at the time, under all the circumstances, regarding costs, material supply chain, tariffs, and need for the Projects. See J. Reed Direct at 8-9, EO-2023-0277. Based on EMW's Application, testimonies, and exhibits, the Commission has all of the material necessary to determine decisional prudence for the Projects.



- 1 Q: If the Commission grants decisional prudence with the CCN request, will the
- 2 Commission still have the ability to determine if costs were prudently incurred on the
- 3 **Projects?**
- 4 A: Yes. As I stated in my Direct testimony, even with a finding of decisional prudence in this
- 5 CCN docket determined by the Commission, other matters of prudence (such as project
- 6 execution around construction and final costs) would be reserved for a future rate case after
- 7 the new resources are constructed and in-service.
- 8 Q: Is Evergy Missouri West's request for decisional prudence in accordance with the
- 9 CCN statute?
- 10 A: Yes. While sometimes historically the Commission determined the prudence of a
- 11 company's project in a general rate case, the Commission's CCN Rule has expressly
- provided for the Commission's authority and ability to determine decisional prudence in
- 13 CCN proceedings for several years now. See 20 CSR 4240-20.045(2)(C); see also Order
- Approving Stip. & Agree. and Granting CCN at 3-4, In re Evergy Missouri West Dogwood
- 15 <u>CCN</u>, No. EA-2023-0291 (Mar. 21, 2024); K. Gunn Direct at 19.
- 16 III. RESPONSE TO G. MARKE (OPC)
- 17 Q: Who will be addressing OPC's proposed conditions?
- 18 A: Mr. Carlson addresses OPC's conditions regarding solar grazing, sharing land-use and
- 19 conservation impact data with the non-profit Renewable Energy Wildlife Institute's
- 20 ("REWI") SolSource Database, and incorporating and soliciting feedback from the U.S.
- 21 Fish and Wildlife Service, Missouri Department of Conservation, and Kansas equivalent.
- See G. Marke Rebuttal at 9-13; J. Carlson Surrebuttal at 11.

1 (Q :	When evaluating the Projects, did OPC adequately apply the prudence standard	?
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A: No. <u>See G. Marke Rebuttal at 9. OPC's only discussion pertaining to decisional prudence</u>
states: OPC "strongly recommend[s] that the Commission reject this request consistent
with Staff's Report." <u>Id.</u> As discussed herein under section II.D., Staff's rejection of
EMW's request for decisional prudence is insufficient under the Commission's own
standard.

Q: Does EMW agree with OPC on page 3 that the Company has caused its customers to pay over \$1B in fuel-related costs because of imprudent resource decision making?

A:

No, and neither has the Commission. The "Commission has never found EMW imprudent for resource planning decisions that rely on the SPP integrated energy marketplace to meet the Company's energy needs in lieu of building or acquiring cost-effective generation," **as shown in the table below.** See Report & Order at 9, In re EMW Rate Case, No. ER-2024-0189 (Dec. 4, 2024); see also EMW Initial Post-Hearing Brief at 10-11, No. EO-2023-0277 (July 8, 2024) (citing L. Mantle Direct at 16, No. EO-2023-0277); D. Ives Direct at 8, EO-2023-0277 (referencing No. EF-2022-0155 and No. EO-2022-0040 where the Commission found no imprudence by EMW). The Commission should reaffirm its prior decisions that it has not at any point determined a disallowance or imprudence regarding EMW's resource planning, and grant the Company decisional prudence for the Projects:

Case No.	Case Description	Did the Commission determine EMW to be imprudent?
EO-2027-0230	2017 Annual Resource Plan Update	No
EO-2017-0232	FAC Prudence Review	No
EO-2018-0045	Contemporary Resource Planning Issue	No
ER-2018-0146	General Rate Increase Case	No
ER-2018-0180	FAC Rate Change Case	No
EO-2018-0269	EMW Triennial Resource Planning Compliance Filing	No
ER-2021-0312	General Rate Increase Case	No
ER-2022-0130	FAC Rate Change Case	No
EF-2022-0155	Securitization of Storm Uri Costs	No
EO-2023-0213	2023 Annual Resource Plan Update	No
EO-2023-0277	FAC Prudence Review	No
ER-2024-0189	EMW 2024 Rate Case	No

A:

See L. Mantle Direct at 16, No. EO-2023-0277; Report & Order 13-14, No. EO-2023-0277 (rejecting OPC's \$1 billion imprudence argument); Report and Order at 9, No. ER-2024-0189.

Q: Please summarize your testimony.

In conclusion, the Projects demonstrate strong economic feasibility under the *Tartan* factor, as evidenced by their competitive LCOE, which serves as a critical metric for evaluating their financial viability. The Projects are aligned with the public interest, as they will provide safe, reliable, and adequate energy to the Company's customers, ensuring long-term benefits for the community. Furthermore, the Projects meet the necessary criteria for decisional prudence, as they reflect sound planning and execution in line with industry best practices. Therefore, the Commission should grant the Company decisional prudence for these Projects and ensure their proper inclusion in the rate base.

Q: Does that conclude your testimony?

15 A: Yes, it does.

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)	Case No. EA-2024-0292
West for Permission and Approval of a)	
Certificate of Public Convenience and Necess	sity)	
AFFIDAVIT O	F KEVI	N D. GUNN

STATE OF MISSOURI)
(STATE OF MISSOURI)
(STATE OF MISSOURI)

Kevin D. Gunn, being first duly sworn on his oath, states:

- My name is Kevin D. Gunn. I work in Kansas City, Missouri, and I am employed by Evergy Metro, Inc. as Vice President – State and Federal Regulatory Policy.
- 2. Attached hereto and made a part hereof for all purposes is my Surrebuttal Testimony on behalf of Evergy Missouri West consisting of sixteen (16) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.
- 3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

Kevin D. Gunn

Subscribed and sworn before me this 19th day of May 2025.

Notary Public

My commission expires: April 26, 2029

ANTHONY R WESTENKIRCHNER
NOTARY PUBLIC - NOTARY SEAL
STATE OF MISSOURI
MY COMMISSION EXPIRES APRIL 26, 2021
PLATTE COUNTY
COMMISSION #47277062

Evergy Metro, Inc. d/b/a Evergy Missouri Metro and Evergy Missouri West, Inc. d/b/a Evergy Missouri West

Docket No.: EA-2024-0292

Date: May 19, 2025

CONFIDENTIAL INFORMATION

The following information is provided to the Missouri Public Service Commission under

Document/Page	Reason for Confidentiality from List Below	
Gunn Direct, p. 13, lns. 2-3	3, 4, and 6	

Rationale for the "confidential" designation pursuant to 20 CSR 4240-2.135 is documented below:

1. Customer-specific information;

CONFIDENTIAL SEAL:

- 2. Employee-sensitive personnel information;
- 3. Marketing analysis or other market-specific information relating to services offered in competition with others;
- 4. Marketing analysis or other market-specific information relating to goods or services purchased or acquired for use by a company in providing services to customers;
- 5. Reports, work papers, or other documentation related to work produced by internal or external auditors, consultants, or attorneys, except that total amounts billed by each external auditor, consultant, or attorney for services related to general rate proceedings shall always be public;
- 6. Strategies employed, to be employed, or under consideration in contract negotiations;
- 7. Relating to the security of a company's facilities; or
- 8. Concerning trade secrets, as defined in section 417.453, RSMo.
- 9. Other (specify)

Should any party challenge the Company's assertion of confidentiality with respect to the above information, the Company reserves the right to supplement the rationale contained herein with additional factual or legal information.