Exhibit No.:	
Issue(s):	*Tracker Policy*
Witness:	*Karen Lyons*
Sponsoring Party:	*MoPSC Staff*
Type of Exhibit:	*Rebuttal Testimony*
Case No.:	*ER-2026-0143*
Date Testimony Prepared:	*August 11, 2026*

MISSOURI PUBLIC SERVICE COMMISSION

FINANCIAL & BUSINESS ANALYSIS DIVISION

AUDITING DEPARTMENT

REBUTTAL TESTIMONY

OF

KAREN LYONS

EVERGY METRO, INC. d/b/a Evergy MISSOURI METRO

CASE NO. ER-2026-0143

Jefferson City, Missouri
August 2026

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

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KAREN LYONS

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REBUTTAL TESTIMONY

OF

KAREN LYONS

EVERGY METRO, INC. d/b/a EVERGY MISSOURI METRO

CASE NO. ER-2026-0143

Q. Please state your name and business address.

A. My name is Karen Lyons. My business address is 615 E 13th Street, Kansas City, Missouri 64106.

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

A. I am a Utility Regulatory Manager in the Auditing Department for the Missouri Public Service Commission.

Q. What is your education and employment history?

A. Please refer to the Schedule KL-r1, attached to this rebuttal testimony for my educational and employment history information.

Q. What is the purpose of your rebuttal testimony?

A. I will respond to the Evergy Missouri Metro ("EMM") witness Ronald A. Klote's direct testimony that addresses EMM's proposal for a Critical Infrastructure Protection ("CIPS")/Cyber Security Tracker. I will also provide Staff's criteria utilized when making a determination if a proposed tracker is justified.

Specific to EMM's proposal for a CIPS and Cyber Security Tracker, Storm Reserve and Injuries and Damages Reserve, EMM is asking the Commission to approve a tracker that it claims the related costs are unpredictable and vary from amounts established in base rates. When developing a revenue requirement in a general rate case, regulatory principles such as annualizations and normalizations,[1] are used with the intention to match the relationship with a utility investment, revenue, and expense. This relationship, also known as the matching principle, is anticipated to continue in the foreseeable future. EMM's requests for the CIPS and Cyber Security tracker and the I&D and Storm Reserves causes an inconsistency with this relationship and places all risks on EMM's ratepayers. In addition, EMM's proposed reserves violate the known and measurable concept since it is asking its customers to pay in advance for events that may not materialize in the future. Staff recommends the Commission deny EMM's proposal for a CIP and Cyber Security Tracker, Storm Reserve, and I&D Reserve. Staff Witness Keith Majors addresses EMM's proposal for a Storm Reserve and Injuries and Damages Reserve in his rebuttal testimony in this rate case.

TRACKER POLICY

Q. What is a "tracker"?

A. The term "tracker" refers to a rate mechanism under which the amount of a particular cost of service item actually incurred by a utility is "tracked" and compared to the amount of that item that is currently included in a utility's rate levels. Any over-recovery or under recovery of the item in rates compared to the actual expenditures made by the utility is then booked to a regulatory asset or regulatory liability account, and would

[1] Staff witness Keith Majors Direct Testimony, page 9.

be eligible to be included in the utility's rates set in its next general rate proceeding through an amortization to expense.

Q. Should use of trackers be a common occurrence in Missouri rate regulation of utilities?

A. No. Rates are normally set in Missouri to allow a utility an opportunity to recover its cost of service, measured as a whole, on an ongoing basis from the utility's customers. However, under this approach, with rare exceptions, neither utilities nor utility customers are allowed to be reimbursed through the rate case process for any prior under or over-recovery of costs experienced by the utility in rates, either measured for its cost of service as a whole or for individual cost of service components. For this reason, the use of trackers in order to provide reimbursement in rates to utilities or customers of any over or under-recovery of individual rate component items is rare and should be limited to unique and unusual circumstances.

Q. Under what criteria might Staff consider the use of trackers is justified?

A. Use of trackers may be justified under the following circumstances: (1) when the applicable costs demonstrate significant fluctuation and up-and-down volatility over time, and for which accurate estimation is difficult; (2) new costs for which there is little or no historical experience, and for which accurate estimation is accordingly difficult; and (3) costs imposed upon utilities by newly promulgated Commission rules. In addition, the costs should be material in nature.

Q. Why are trackers sometimes justified by significantly fluctuating and volatile costs?

A. If a utility's cost levels for a particular rate item over time demonstrate significant up-and-down volatility, it can be appropriate to implement a tracker mechanism for this type of item to reduce the amount of risk associated with a material inaccuracy in estimating the particular cost for purposes of setting the utility's rates.

Q. What is an example of the Commission authorizing a tracker for a volatile cost in the past?

A. All major utilities operating in Missouri, including EMM, have tracker mechanisms in place for their pension and other post-employment benefit ("OPEB") expenses. Annual pension and OPEB expense amounts have at times in the past had significant annual volatility, primarily because pension and OPEB funding amounts are impacted by investment outcomes in equity and debt markets, which, of course, can swing upward or downward based upon trends in the general economy.

Q. Are there other unusual aspects to pension and OPEB expense that justify using a tracker mechanism?

A. Yes. In Missouri, utilities place amounts intended for later payment to retired employees for pension and OPEBs into external trust funds to help ensure that such funds are available when due to utility employees. Once the utility funds the pension and OPEB trusts, the balance is unavailable to the utility for any other use. In this situation, Staff believes that authorizing tracker mechanisms for these expense items encourages utilities to stay current on pension and OPEB expense allowances currently included in their rate levels. Of course, if pension or funding amounts turn out to be less than the amounts for these items currently included in a utility's rate level, use of trackers also ensure that the funding/rate differential would ultimately be flowed back to its customers.

Q. Does Staff continue to recommend that the Commission authorize EMM's pension and OPEB trackers?

A. Yes. Continued authorization of these trackers remains appropriate for EMM and other utilities that offer pension and OPEB benefits to their employees. Staff witness Keith Majors addresses Staff's recommendation of the continuation of the pension and OPEB tracker in his direct testimony filed on June 30, 2026.

Q. Are there other instances where trackers may be justified?

A. In rare circumstances, utilities will incur significant new expense for which they have little or no history to aid in determining an appropriate ongoing level for those expenses for setting rates. In those circumstances, it may be appropriate to authorize a tracker to protect both the utility and its customers from over-or-under-recovery in rates of these expenses due to erroneous estimates.

Q. Has Staff agreed to the use of a tracker for this reason?

A. Yes, in several electric utility rate cases when a new generating unit goes into service, Staff has agreed to a tracker applicable to the O&M expenses associated with the plant, given the lack of history for these expenses. However, after several years of operation, Staff recommends discontinuation of the tracker when adequate history of these expenses is known.

Q. Are there any other instances where the Commission has used trackers?

A. In some circumstances, the Commission has established, within the rules it promulgates, provisions for tracking and recovery of incremental costs caused by utility compliance with the new rules. This was the case with the Commission rules requiring electric utilities to take certain actions regarding vegetation management and infrastructure inspection activities, which became effective in 2008. In addition, the Missouri General Assembly passes laws that allow a utility to track certain expenses.

Q. Was a new law recently passed in Missouri that allows utilities to track property taxes paid versus property taxes collected in rates?

A. Yes. Section 393.400 RSMo allows a utility to track the amount of property taxes paid versus the amount of property taxes used to set rates in the most recently completed general rate case. Staff witness Nathan Bailey addresses Staff's recommendation regarding EMM's property tax tracker in his rebuttal testimony in this case.

Q. Are the costs associated with the use of trackers any different from the costs associated with an accounting authority order ("AAO")?

A. Yes. In Missouri, an AAO typically refers to a Commission order allowing a utility to defer certain costs on its balance sheet for potential recovery of the deferred costs in rates through amortizations to expense in a general rate proceeding. This is similar to how deferrals resulting from trackers may be treated in general rate proceedings. However, the nature of the costs to which AAOs are normally granted, and the nature of the costs to which tracking treatment is normally granted, are quite different.

Q. Would you explain the major differences in how AAOs and trackers have been used in Missouri?

A. Typically, AAOs have been used to allow utilities to capture certain unanticipated and “extraordinary” costs that are not included in their ongoing rate levels. The term “extraordinary costs” are defined as costs associated with an event that is unusual, unique and non-recurring in nature. The classic example of an extraordinary event is the occurrence of a natural disaster, such as a wind or ice storm, or major flood that affects a utility’s service territory.

In contrast, trackers have been used in Missouri to track certain costs that are ongoing to a utility and for which some allowance has been built into the company’s existing rate levels. For this reason, while costs subject to trackers exhibit some highly usual or unique attributes which justify the use of a tracker, these costs are not “extraordinary” in the sense that this term is commonly applied to costs covered by AAOs.

Q. If the use of trackers has not been limited to truly extraordinary costs, then why not track all or most costs?

A. There are at least two reasons. First, excessive use of trackers would tend to skew ratemaking results either in favor of the utility or in favor of its customers. Secondly, broad use of trackers would not provide the incentives a utility has to operate as efficiently and productively under the rate regulation approach used in Missouri.

Q. Why would the widespread use of trackers tend to skew the ratemaking results for a utility?

A. With certain exceptions, the policy in Missouri has been to set a utility's rates based upon measurement of "all relevant factors," taking into account levels of revenues, expenses, rate base and rate of return that are calculated at or approximately at the same point in time. Use of an "all relevant factors" approach is necessary to ensure that a utility's rate levels are based upon an accurate measurement of its cost of service at a particular point in time.

When using trackers as part of setting rates, certain cost factors inevitably receive different and inconsistent treatment compared to other cost factors. For example, if a utility tracks expenses that tend to increase in amount over time, but does not track cost of service factors that may reduce its cost of service (factors such as revenue growth, or increases in rate base offsets for accumulated depreciation or deferred taxes), the utility will have the potential of receiving retroactive dollar-for-dollar recovery of certain cost increases in its customer rates through the operation of its trackers, while also benefiting from changes that reduce its cost of service that occur over the same period. In this manner, inappropriate use of trackers can lead to skewed and unfair ratemaking results.

Q. How do trackers affect a utility's incentive to operate efficiently?

A. An inevitable byproduct of the Missouri ratemaking approach is "regulatory lag." "Regulatory lag" is simply the passage of time between when a utility experiences a change in the cost of service, and the reflection of that change in its rate levels. While regulatory lag is often portrayed by utilities as a phenomenon that is entirely negative or harmful, the existence of regulatory lag does provide utilities with the strongest incentive to be as efficient and cost-effective over time as they can. Excessive use of trackers can serve to eliminate or weaken these beneficial incentives.

<u>CIPS AND CYBER SECURITY TRACKER</u>

Q. Is EMM proposing a tracker in this case?

A. Yes. EMM is proposing a tracker for CIPS and Cyber Security expense. Mr. Klote's direct testimony states on page 34, beginning on line 16,

> The Company fully anticipates these expenses related to CIP and Cyber Security will increase substantially over the next few years, and more importantly, in emergency situations we need to be able to respond quickly and with flexibility to new threats surfacing every day. A tracker provides this ability. In the past, costs in this area have proven to be unpredictable and can vary from amounts established in base rates. Additionally, the Company is including a security component to the Security Tracker because security threat costs are expected to have an increasing impact on the Company.

Q. What costs does EMM propose to include in the CIP and Cyber Security tracker?

A. Mr. Klote states in his direct testimony that the tracker proposal be defined in the same manner as is included in Evergy's Kansas jurisdictions.[2] Mr. Klote goes to state the following beginning on page 35 of his direct testimony.

> The Security Tracker is for incremental O&M costs spent to meet continuously emerging security threats to critical infrastructure and growing regulatory requirements for protection of critical infrastructure, inclusive of Department of Defense ("DOD"), Department of Homeland Security ("DHS"), Department of Energy

[2] In the Kansas Corporation Commission ("KCC") Docket No. 23-EKCE-775-RTS, Evergy Kansas Metro and Evergy Kansas Central were granted continuation of an O&M tracker.

("DOE"), Nuclear Regulatory Commission ("NRC"), Securities and Exchange Commission ("SEC"), Federal Communications Commission ("FCC"), Federal Energy Regulatory Commission ("FERC"), North American Electric Reliability Corporation ("NERC"), etc., or security needs. Historically, the impacts to Evergy have been heavily focused on cybersecurity and the growing attack surface in cyber warfare that require the critical infrastructure industries to invest in security to protect the electric system. Today, the threats to critical infrastructure persist and continue to grow inclusive of physical security. These regulatory obligations, such as NERC Critical Infrastructure Protection ("CIP") Standards, are publicly available and subject to federal audits. Security needs are driven by many government entities, threat intelligence and analytics as well as industry best practices.

Q. Did Staff include CIP and Cyber Security costs in its direct case filed on June 30, 2026?

A. Yes. Staff analyzed data for the period of 2018-2023. Staff found the costs incurred by EMM during this period for CIP and Cyber Security are consistent year to year. Staff included actual costs incurred during the test year period, 12 months ending June 30, 2025. The following table reflects the actual annual expense incurred on a total company basis for Evergy Metro for CIP and Cyber Security expense.

**

[redacted]

**

Q. How does Staff's recommended level of CIP and Cyber Security expense for Evergy Metro using the costs incurred during the test year 12 months ending June 30, 2025, compare to the historical costs shown in the table above?

A. Staff's recommended level of $4,491,948 for CIP and Cyber-Security costs is comparable to the level experienced by Evergy Metro historically.

Q. Did EMM propose an adjustment for CIP and Cyber Security costs in this case?

A. No. Similar to Staff's recommendation, EMM supports a level of these costs based on the test year period, 12 months ending June 30, 2025.

Q. Mr. Klote suggests that CIP and Cyber Security costs are unpredictable and vary from the level included in base rates. Do you agree?

A. No. As previously discussed and as shown in the table above, the costs incurred by EMM for CIP and Cyber Security are consistent year to year.

Q. Please summarize Staff's position regarding EMM's proposed CIP and Cyber Security tracker.

A. For the several years, EMM's annual historical CIP and Cyber Security costs are flat. In other words, there is very little fluctuation in the amount of costs incurred by EMM. If these costs increase in the future to a level that impacts EMM's earnings, EMM may request an increase in its next general rate case.

Q. Does this conclude your rebuttal testimony?

A. Yes it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Evergy Metro, Inc. d/b/a Evergy Missouri Metro's Request for Authority to Implement a General Rate Increase for Electric Service	))))	Case No. ER-2026-0143

AFFIDAVIT OF KAREN LYONS

STATE OF MISSOURI)
) ss.
COUNTY OF Jackson)

COMES NOW KAREN LYONS and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Rebuttal Testimony of Karen Lyons*; and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

Karen Lyons
KAREN LYONS

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Jackson, State of Missouri, at my office in Kansas City, on this 11th day of August 2026.

CHERYL LEVERETTE
MY COMMISSION EXPIRES
9-7-2027
NOTARY SEAL
#01404338
JACKSON COUNTY
NOTARY PUBLIC, STATE OF MISSOURI

Cheryl Leverette
Notary Public

Case Participation
of
Karen Lyons

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2026	ER-2026-0143	Evergy West	**Rebuttal**: Tracker Policy
2026	EF-2026-0068	Ameren-Chapter 100	Staff Memorandum
2025	ER-2024-0261	Empire General Rate Case	**Rebuttal**: Tracker Policy, Economic Development Rider Surrebuttal: Cyber Security
2025	EM-2025-0243	Ameren Fiber Lease	Staff Memorandum
2025	EF-2025-0246	Ameren-Chapter 100	Staff Memorandum
2024	ER-2024-0319	Ameren General Rate Case (Stipulated)	**Direct:** Transmission revenue and expense, Pay as you Save, Electric Vehicle Incentive, Charge Ahead, Keeping Current, Income Eligible Weatherization, Rehousing and Critical Needs, Renewable Energy Standard. **Surrebuttal/True Up Direct**: Transmission Expense, Renewable Energy Standard Tracker. True Up Adjustments
2024	ER-2024-0189	Evergy West-General Rate Case (Partially Stipulated)	**Direct:** COVID Accounting Authority Order (AAO), Property Tax expense and tracker, Storm Reserve, Injuries and Damages Reserve, Cyber Security expense and tracker, Ancillary Services, Transmission Congestion Rights, Revenue Neutral Uplift charges. **Rebuttal**: Injuries and Damages and Storm Reserve, Tracker Policy, Cyber Security Tracker, Property Tax Tracker. **Surrebuttal/True Up Direct**: Injuries and Damages and Storm Reserve, Cyber Security Tracker, Property Tax Tracker. **True Up Rebuttal**: Property tax expense and tracker, Transmission Congestion Rights
2023	WR-2023-0006 and SR-2023-0007	Confluence Rivers-General Rate Case (Partially Stipulated)	**Direct:** Plant and Reserve, Construction in aid of Construction, Sludge Hauling, Tank Painting, Property Taxes
2023	ER-2023-0210	Evergy West-FAC	**Direct:** AAO Policy
2023	ER-2023-0038	Spire Missouri Certificate of Convenience and Necessity (CCN)	Staff Memorandum
2022	ER-2022-0337 (Stipulated)	Ameren Missouri-General Rate Case	**Direct:** Property Taxes, Paperless Bill Credit, Electric Vehicle Incentive, Charge Ahead regulatory asset, PAYS, Income eligible, and Keeping current programs, RESRAM, Transmission Revenue and Expense, Capacity, Ancillary Services, RES Amortization, Emission Allowances, Meramec Tracker, COVID AAO amortization, Equity Issuance Costs, Time of Use Tracker, COLI normalization **Rebuttal**: Property Tax Tracker **Surrebuttal/True up Direct**: Property Tax Tracker, Equity Issuance Costs, Renewable Energy Standard Tracker, Electric Vehicle Incentive Program **True Up Rebuttal:** Transmission expense, Property tax expense

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2022	GR-2022-0179 (Stipulated)	Spire East and Spire West-General Rate Case	**Direct**: Property Taxes **Rebuttal**: Property Taxes **Surrebuttal**: Property Taxes
2022	GO-2022-0339 (Stipulated)	Spire East and Spire West Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum- Supervisory Oversight
2022	ER-2022-0129 (Partially Contested)	Evergy Missouri Metro-General Rate Case	**Co-Case Coordinator** **Direct**: SO2 Proceeds, Emission Allowances, Surveillance reporting, Off-System Sales, Greenwood Solar, Transmission Revenue, Wholesale Transmission Revenue Credit, Border Customers, Storm Reserve, Customer Education costs, Time of Use program costs, Pays Program, Ancillary Services, Transmission Congestion Rights, Revenue Neutral Uplift charges, Common Use Plant Billings **Rebuttal**: Maintenance Reserve, Storm Reserve, Surveillance Reports, Wholesale Revenue Credit **Surrebuttal**: Storm Reserve, Greenwood Solar, Surveillance Reports, Wholesale Revenue Credit, Revenue Neutral Uplift, Ancillary Services, Transmission Congestion Rights
2022	ER-2022-0130 (Partially Contested)	Evergy Missouri West-General Rate Case	**Co-Case Coordinator** **Direct**: SO2 Proceeds, Emission Allowances, Surveillance reporting, Off-System Sales, Greenwood Solar, Transmission Revenue, Wholesale Transmission Revenue Credit, Border Customers, Storm Reserve, Customer Education costs, Time of Use program costs, Pays Program, Ancillary Services, Transmission Congestion Rights, Revenue Neutral Uplift charges, Common Use Plant Billings **Rebuttal**: Maintenance Reserve, Storm Reserve, Surveillance Reports, Wholesale Revenue Credit **Surrebuttal**: Storm Reserve, Greenwood Solar, Surveillance Reports, Wholesale Revenue Credit, Revenue Neutral Uplift, Ancillary Services, Transmission Congestion Rights
2022	GO-2022-0171 (Stipulated)	Spire East and Spire West Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum- Supervisory Oversight
2021	ER-2021-0240	Ameren Missouri-General Rate Case	**Surrebuttal/True Up**: Electric Vehicle Employee Incentive, Charge Ahead Program, Pay as You Save Program
2021	WA-2022-0049 and SA-2022-0050	Missouri American Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight
2021	EA-2022-0043 (Stipulated)	Evergy Missouri Metro and Every Missouri West (CCN)	Staff Memorandum- Supervisory Oversight

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2020-2021	GR-2021-0108 (Contested)	Spire Missouri-General Rate Case	**Co-Case Coordinator** **Direct**: Propane Investment Natural Gas Inventories EnergyWise and Insulation Financing Programs St Peters Lateral **Rebuttal**: Research and Development Costs **Surrebuttal**: Propane Investment
2021	EO-2021-0032	Evergy Missouri Metro and Evergy Missouri West	Investigatory Docket –Elliott Management
2020	SA-2021-0074	Missouri American Water Company (Sewer) Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight
2020	SA-2021-0017 (Contested)	Missouri American Water Company (Sewer) Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight
2020	GO-2021-0031 (Stipulated)	Spire West-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum
2020	GO-2021-0030 (Stipulated)	Spire West-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum
2020	GA-2021-0010	Spire Missouri- Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight
2020	WR-2020-0264 (Unanimous Disposition Agreement)	The Raytown Water Company (Water Rate Case)	Staff Memorandum- Supervisory Oversight
2020	WM-2020-0174	Liberty Utilities (Missouri Water) Acquisition	Staff Memorandum- Supervisory Oversight
2020	GO-2016-0332, GO-2016-0333 and GO-2017-0201, GO-2017-0202 (Remand Cases-Stipulated)	Spire Missouri-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum-Refund calculation
2020	GO-2018-0309 and GO-2018-0310 (Remand Cases-Stipulated)	Spire Missouri-Infrastructure System Replacement Surcharge (ISRS)	Staff Direct Report-Refund calculation
2020	GO-2020-0230 (Stipulated)	Spire West-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum **Direct**: Income Taxes
2020	GO-2020-0229 (Stipulated)	Spire East-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum **Direct**: Income Taxes
2020	GA-2020-0251	Summit Natural Gas of Missouri (CCN)	Staff Memorandum- Supervisory Oversight
2020	SM-2020-0146	Elm Hills Utility Operating Company (Acquisition)	Staff Memorandum
2019	GA-2020-0105	Spire Missouri, Inc Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2020	ER-2019-0374	Empire District Electric Company (Electric Rate Case)	CWC- Supervisory Oversight
2019-2020	ER-2019-0335 (Stipulated)	Union Electric Company, d/b/a Ameren Missouri (Electric Rate Case)	**Direct**: Cloud Computing, Electric Vehicle Employee Incentive, Charge Ahead Program **Rebuttal**: Cloud Computing, Paperless Bill Credit, Time of Use Pilot Tracker
2019	WA-2019-0364 and SA-2019-0365 (Proceedings Stayed)	Missouri American Water Company (CCN)	Supervisory Oversight
2019	WA-2019-0366 and SA-2019-0367 (Dismissed)	Missouri American Water Company (CCN)	Supervisory Oversight
2019	GO-2019-0357 (Contested)	Spire West-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum **Direct:** Income Taxes
2019	GO-2019-0356 (Contested)	Spire East-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum **Direct**: Income Taxes
2019	WO-2019-0184 (Contested)	Missouri American Water Company (ISRS)	Staff Memorandum **Direct**: Net Operating Loss **Rebuttal**: Net Operating Loss
2019	SA-2019-0161	United Services, Inc (CCN)	Staff Memorandum
2019	SA-2019-0183	Missouri American Water Company (CCN)	Staff Memorandum
2018	ER-2018-0145 (Stipulated)	Kansas City Power & Light Company (Electric Rate Case)	**Direct**: Greenwood Solar, Cash Working Capital, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Revenue Neutral Uplift charges, Off System Sales, Missouri Iowa Nebraska Transmission Line Losses, IT Software, Insurance, Injuries and Damages, Common Use Plant Billings, Income Taxes, Kansas City earning tax, ADIT, TCJA impacts **Rebuttal**: Injuries and Damages, Sibley and Montrose O&M **Surrebuttal**: Greenwood Solar, Injuries and Damages, Kansas City Earnings Tax, Income Taxes
2018	ER-2018-0146 (Stipulated)	KCP&L Greater Missouri Operations Company (Electric Rate Case)	**Direct**: Greenwood Solar, Cash Working Capital, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Revenue Neutral Uplift charges, Off System Sales, Missouri Iowa Nebraska Transmission Line Losses, IT Software, Insurance, Injuries and Damages, Common Use Plant Billings, Income Taxes, Kansas City earning tax, ADIT, TCJA impacts **Rebuttal**: Injuries and Damages, Sibley and Montrose O&M **Surrebuttal**: Greenwood Solar, Injuries and Damages, Kansas City Earnings Tax, Income Taxes

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2017	GR-2017-0215 and GR-2017-0216-Contested	Laclede Gas and Missouri Gas Energy (Gas Rate Case)	**Direct**: Cash Working Capital, JJ's incident, Environmental costs, Property Taxes, Kansas Property Taxes, Cyber Security Costs, Energy Efficiency, Low Income Energy Assistance Program, One-time Energy Affordability Program, Low Income Weatherization, Red Tag Program **Rebuttal**: Cyber-Security, Environmental and Kansas Property Tax Trackers, St Peters Lateral Pipeline **Surrebuttal**: Kansas Property Tax, Cash Working Capital, Energy Efficiency, JJ's related costs, Rate base treatment of Red Tag Program, St Peters pipeline lateral and MGE's one-time Energy Affordability Program **Litigated**: Kansas Property taxes and Trackers
2016-2017	ER-2016-0285-Contested	Kansas City Power & Light Company (Electric Rate Case)	**Direct**: Greenwood Solar, Fuel Inventories, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Market to Market Sales, Revenue Neutral Uplift charges, Fuel additives, Purchase Power, Fuel prices, Off System Sales, IT Software, FERC Assessment, SPP Administrative fees, Transmission expense, CIP and Cyber Security, Depreciation Clearing, ERPP, Surface Transportation Board Reparation Amortization **Rebuttal**: Transmission expense/revenue and Property tax Forecasts/Trackers, Wholesale Transmission Revenue **Surrebuttal:** Transmission expense/revenue and Property tax Forecasts/Trackers, Wholesale Transmission Revenue, Transmission Wholesale Revenue, Greenwood Solar True-up Direct: Transmission Expense and Revenue, Transmission Congestion Rights **True-up Rebuttal**: Transmission Expense **Litigated**: Transmission Expense
2016	ER-2016-0156-Stipulated	KCP&L Greater Missouri Operations Company (Electric Rate Case)	**Direct**: Greenwood Solar, Fuel Inventories, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Market to Market Sales, Revenue Neutral Uplift charges, Fuel additives, Purchase Power, Fuel prices, Off System Sales, IT Software Maintenance, FERC Assessment, SPP Administrative fees, Transmission expense, CIP and Cyber Security, Depreciation Clearing, Amortization of Regulatory Liabilities and Assets, Transource **Rebuttal**: Cyber-Security and Transmission expense/revenue Forecasts/Trackers, Wholesale Transmission Revenue **Surrebuttal**: Cyber-Security and Transmission expense/revenue Forecasts/Trackers, Crossroad Transmission expense, Wholesale Transmission Revenue, Greenwood Solar, Amortizations
2016	EA-2015-0256-Contested	KCP&L Greater Missouri Operations Company (Solar CCN)	**Deposition** **Direct and Rebuttal Testimony:** No pre-filed testimony. Live testimony during hearing
2015	WO-2016-0098	Missouri American Water Company- Infrastructure Service Replacement Surcharge (ISRS Reconciliation)	Staff Memorandum

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2015	ER-2014-0370-Contested	Kansas City Power & Light Company (Electric Rate Case)	**Direct**: Fuel Inventories, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Market to Market Sales, Revenue Neutral Uplift charges, Fuel additives, Purchase Power, Fuel prices, IT Roadmap O&M, FERC Assessment, SPP Administrative fees, Transmission expense, Research and Development Tax Credit, **Rebuttal**: Property Tax, Vegetation Management and Cyber Security Trackers, SPP Region-Wide Transmission, Transmission Wholesale Revenue **Surrebuttal**: Property Tax, Vegetation Management and Cyber Security and Transmission Trackers, SPP Region-Wide Transmission, Transmission Wholesale Revenue, Transmission Expense **True-up Rebuttal**: Independence Power & Light Transmission Expense **Litigated Issues**: Transmission expense, Property Tax expense, CIP/Cyber Security expense, Independence Power & Light Transmission Expense
2014	HR-2014-0066-Stipulated	Veolia Energy Kansas City, Inc. (Steam Rate Case)	**Direct**: Fuel Inventories, Prepayments, Material Supplies, Customer Deposits, Fuel Expense, Purchased Power, Environmental Fees, Miscellaneous Non-Recurring Expenses
2014	GR-2014-0007-Stipulated	Missouri Gas Energy Company (Gas Rate Case)	**Direct**: Cash Working Capital, Revenues, Bad Debt, Outside Services, Environmental costs, Energy Efficiency, Regulatory Expenses, Amortization Expense, System Line Replacement costs, Property taxes, Kansas Property taxes **Surrebuttal**: Property taxes, Cash Working Capital, Manufactured Gas Plant costs
2013	GO-2013-0391	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)	Staff Memorandum
2013	WM-2013-0329	Bilyeu Ridge Water Company, LLC (Water Sale Case)	Staff Memorandum
2012	ER-2012-0175-Contested	KCP&L Greater Missouri Operations Company (Electric Rate Case)	**Direct**: Revenues, L&P Revenue Phase In, Maintenance, L&P Ice Storm AAO, Iatan 2 O&M, Bad Debt, Outsourced Meter reading, Credit Card fees, ERPP, Renewable Energy Costs **Rebuttal**: Bad Debt, Property tax tracker, Renewable Energy Costs **Surrebuttal**: Bad Debt, Renewable Energy Costs, Property tax tracker, Revenues, L&P Ice Storm AAO, L&P Revenue Phase In, Credit and Debit Card fees
2012	ER-2012-0174-Contested	Kansas City Power & Light Company (Electric Rate Case)	**Direct**: Revenues, Maintenance, Wolf Creek Refueling, Nuclear Decommissioning, Iatan 2 O&M, Hawthorn V SCR, Hawthorn V Transformer, Bad Debt, Credit Card fees, ERPP, Demand Side Management costs, Renewable Energy Costs **Rebuttal**: Bad Debt, Property tax tracker, Renewable Energy Costs **Surrebuttal**: Bad Debt, Hawthorn SCR and Transformer, Renewable Energy Costs, Property tax tracker, Revenues, Credit and Debit card fees.

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2012	WM-2012-0288	Valley Woods Water Company, Inc. (Water Sale Case)	Staff Memorandum
2012	GO-2012-0144	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)	Staff Memorandum
2011	HR-2011-0241-Stipulated	Veolia Energy Kansas City, Inc. (Steam Rate Case)	**Direct**: Revenues, Allocations, Income Taxes, Miscellaneous Non-recurring expenses
2010-2011	ER-2010-0356-Contested	KCP&L Greater Missouri Operations Company (Electric Rate Case)	**Direct**: Plant/Reserve, Cash Working Capital, Maintenance, Ice Storm AAO, Iatan 2 O&M, Depreciation Clearing, Property Taxes, Outsourced Meter reading, Insurance, Injuries and Damages **Rebuttal**: Property Tax, Maintenance **Surrebuttal**: Property Tax
2010-2011	ER-2010-0355-Contested	Kansas City Power & Light Company (Electric Rate Case)	**Direct**: Plant/Reserve, Cash Working Capital, Maintenance, Wolf Creek Refueling, Nuclear Decommissioning, Maintenance, Iatan 2 O&M, Depreciation Clearing, Hawthorn V SCR Impairment, Property Taxes, Insurance, Injuries and Damages **Rebuttal**: Property Tax, CWC-Gross Receipts Tax, Maintenance **Surrebuttal**: Property Tax, CWC-Gross Receipts Tax, Maintenance, Injuries and Damages, Decommissioning Expense, **Litigated**: Hawthorn V SCR Settlement, Hawthorn V Transformer Settlement
2011	SA-2010-0219	Canyon Treatment Facility, LLC (Certificate Case)	Staff Memorandum
2010	WR-2010-0202	Stockton Water Company (Water Rate Case)	Staff Memorandum
2010	SR-2010-0140	Valley Woods Water Company (Water Rate Case)	Staff Memorandum
2010	WR-2010-0139	Valley Woods Water Company (Sewer Rate Case)	Staff Memorandum
2010	SR-2010-0110	Lake Region Water and Sewer (Sewer Rate Case)	**Direct**: Plant and Reserve, CIAC, PSC Assessment, Property Taxes, Insurance, Injuries and Damages, Rate Case Expense, Other Operating Expenses, Allocations
2010	WR-2010-0111	Lake Region Water and Sewer (Water Rate Case)	**Direct**: Plant and Reserve, CIAC, PSC Assessment, Property Taxes, Insurance, Injuries and Damages, Rate Case Expense, Other Operating Expenses, Allocations
2009	GR-2009-0355-Stipulated	Missouri Gas Energy (Gas Rate Case)	**Direct**: Cash Working Capital
2009	ER-2009-0090-Global Settlement	KCP&L Greater Missouri Operations Company (Electric Rate Case)	**Direct**: Plant/Reserve, Cash Working Capital, Maintenance, Depreciation Clearing, Property Taxes, Bank Fees, Insurance, Injuries and Damages, Ice Storm AAO **Rebuttal**: Property Tax, CWC-Gross Receipts Tax **Surrebuttal**: Property Tax, CWC Gross Receipts Tax, Maintenance, Injuries and Damages

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2009	HR-2009-0092-Global Settlement	KCP&L Greater Missouri Operations Company (Steam Rate Case)	**Direct:** Plant/Reserve, Cash Working Capital, Maintenance, Property Taxes, Bank Fees, Insurance, Injuries and Damages **Rebuttal**: Property Tax
2009	ER-2009-0089-Global Settlement	Kansas City Power & Light Company (Electric Rate Case)	**Direct:** Plant/Reserve, Cash Working Capital, Maintenance, Depreciation Clearing, Hawthorn V Subrogation proceeds, Hawthorn V Transformer, DOE Refund, Property Taxes, Bank Fees, Insurance, Injuries and Damages, Ice Storm AAO **Rebuttal**: Property Tax, CWC-Gross Receipts Tax **Surrebuttal**: Property Tax, CWC Gross Receipts Tax, Maintenance, Injuries and Damages
2008	HR-2008-0300-Stipulated	Trigen Kansas City Energy Corporation (Steam Rate Case)	**Direct**: Johnson Control Contract, Payroll, Payroll Taxes, and Benefits, Allocations, Insurance
2008	WR-2008-0314	Spokane Highlands Water Company (Water Rate Case)	Staff Memorandum
2007	GO-2008-0113	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)	Staff Memorandum