BEFORE THE PUBLIC SERVICE COMMISSION

STATE OF MISSOURI

TRANSCRIPT OF PROCEEDINGS

EVIDENTIARY HEARING

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

THURSDAY, OCTOBER 8, 2026
9:00 a.m.

Governor Office Building
200 Madison Street, Room 310
Jefferson City, MO 65101

VOLUME 9

JOHN CLARK, Presiding
SENIOR REGULATORY LAW JUDGE

KAYLA HAHN, Chair,
MAIDA J. COLEMAN,
GLEN KOLKMEYER,
JOHN MITCHELL,
COMMISSIONERS

Reported by:

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JUDGE CLARK: Good morning. Today is October 8th, 2026, and the current time is 9:00 a.m. This proceeding is being held in Room 310 of the Governor Office Building as well as via WebEx. Commission has set aside this time for an evident for the fourth day in the evidentiary hearing in the Matter of Evergy Metro, Inc., doing business as Evergy Missouri Metro's request for authority to implement a general rate increase for electric service, and that is case number ER-2026-0143. My name is John Clark. I'm the Regulatory Law Judge presiding over this proceeding today. With me currently live is Commissioner Mitchell to my left. Other commissioners will be coming down, or will be tuning in via WebEx during the day. I'm going to ask for entries of appearance again just because every morning I like to check and see who's here. So we'll start with Evergy Metro.

MS. WHIPPLE: Good morning, Judge. Jacqueline Whipple here. My colleagues at Dentons are Michael Robinson and Chandler Hiat. With Evergy, we have Roger Steiner and Cole Bailey, and we have Jim Fischer of Fischer and Doherty today.

JUDGE CLARK: Thank you. On behalf of the Commission Staff?

MS. HANSEN: Good morning, Judge. Andrea Hansen, representing the Staff Counsel's Office, representing Sarah for Issue 33.

JUDGE CLARK: Thank you. On behalf of MECG?

MR. LYSKOWSKI: Good morning, Judge. Daniel Lyskowski on behalf of MECG.

JUDGE CLARK: Both Missouri Industrial Energy Consumers and Renew have been excused from appearing at this proceeding. Renew will appear for issues that it is interested in. Google LLC?

MR. SCHULTE: Good morning, Judge. This is Andrew Schulte on behalf of Google via WebEx. As mentioned yesterday, Google does not have plan any cross-examination of the witnesses today on the issues that are scheduled for today, but I will be monitoring via WebEx. Thank you.

JUDGE CLARK: Thank you, Mr. Schulte. Velvet Tech also asked to be excused. They will show up when we address the stipulations, I believe. And the Office of Public Counsel.

MR. WILLIAMS: Nathan Williams.

JUDGE CLARK: Thank you so much. Before we start into the issues, I have a couple preliminary matters I'd like to address. Yesterday, it was explained to me that the list I was given of

witnesses for waiver were for the issues that are covered under the stipulations. Is that correct?

MR. BAILEY: That's the email you got from me?

JUDGE CLARK: Correct.

MR. BAILEY: Yes, that's correct.

JUDGE CLARK: Thank you for letting me know that, which puts us in an interesting place because we have six stips, and the status of those stips is either the time to object has not run, or they have been objected to and have become position statements of the parties. With that in mind, I'd like to address how we're gonna handle the issues that are covered under there in regard to the testimony. Are the parties contemplating waiving admission of the testimony on those issues? So is the plan if the stips are not approved, we find more spots for hearing? Because that'll change some dates.

MS. WHIPPLE: Judge, I hope I'm understanding your question. But even if witnesses don't take the stand because there aren't questions for them or from the bench or parties have waived, at the end of the hearing, including even after the stips presentation, we would do cleanup with you where the parties have stipulated to the admission of

testimony without the witness having to take the stand.

JUDGE CLARK: And, yeah, that's the way it's usually done.

And that may occur Tuesday before noon, which we'll get into next issue. We talked over scheduling yesterday, and it's actually kind of worked out. I thought about it a lot last night. Today, we're going to be covering Issue 33, I believe with the exception of some OPC witnesses, critical peak rate, Issue 19, distribution investment, Issue 20 rate-based components. Tomorrow, we're going to be covering non residential rate design and other rate schedules as well as revenue apportionment and implementation.

And then next Tuesday, we have Issue 36, critical infrastructure protection and cybersecurity followed by depreciation. It has been -- and I've certainly noticed that it hasn't been difficult for the parties to address the stipulations being in this proceeding. So what I've decided to do is I would like to move all of these stipulations. I'm not going to do a stipulation issue. I'm going to do it like the parties are kind of used to. I'm going to notice up a separate proceeding for Tuesday

afternoon at 1:00 p.m for an on-the-record presentation regarding the various stips. And it will be like every other on-the-record presentation regarding the stips. You can bring whom you want, and the commission will ask questions. For the record, Commissioner Kolkmeyer has joined us. Yes.

MS. JOHNSON: Hi, Judge. My understanding is that that's how it works whenever the stips are not objected to, but when they are, I am under the impression that an on-the-record presentation is not the typical procedure. Do I need to be corrected?

JUDGE CLARK: Not necessarily, ma'am. Let me think about it, okay?

MS. KOLKMEYER: Thank you.

MS. WHIPPLE: And, Judge, is the bench going to be requesting certain witnesses as well? I understand the parties would bring the witnesses they deem necessary, but if the bench has particular questions for certain witnesses, we can make sure they would be there.

JUDGE CLARK: Thank you. I don't know at this point, but I will try and find out. Those are all my preliminary matters. Are there any preliminary matters from the parties that I need to address at this time -- I'm sorry. That the commission needs

to address at this time? Hearing none. Why don't we start with Issue 33, critical peak rate? And I beleive, Evergy, you have first witness?

MR. FISCHER: At this time, we call Graham Jaynes to the stand on behalf of Evergy.

JUDGE CLARK: And I'll remind you're still under oath? Go ahead, Evergy.

EXAMINATION

BY MR. FISCHER:

Q. Please state your name and address for the record.

A. Graham Jaynes, G-R-A-H-A-M J-A-Y-N-E-S.

Q. And you've previously testified in this case. Is that correct?

A. Yes, that is.

Q. And the judge always asks you understand you're still under oath.

A. Yes, I do.

MR. FISHER: I would tender the witness then for cross.

JUDGE CLARK: Thank you. Google LLC already indicated they have no cross. I'm not going to call on them again. But if they do, for some reason,

have cross, please chime in and let me know. So we'll start with MECG.

MR. LYSKOWSKI: No cross, Judge.

JUDGE CLARK: Public Counsel?

MR. WILLIAMS: Thank you. No.

JUDGE CLARK: Staff?

MS. HANSEN: Thank you. No.

JUDGE CLARK: Bear with me just a moment. Let's go off the record for just a moment.

(Off the record.)

THE REPORTER: Let's go back on the record. Are there any Commission questions on this issue or for this witness? I have no questions. You may step down.

THE WITNESS: Thank you.

JUDGE CLARK: Does Evergy have any other witnesses for this issue?

MR. FISCHER: We have Brad Lutz.

JUDGE CLARK: And Mr. Lutz, you've been up already, right?

THE WITNESS: I thought so.

JUDGE CLARK: And I'll remind you're still under oath.

THE WITNESS: Yes.

JUDGE CLARK: Evergy Metro?

EXAMINATION

BY MR. FISCHER:

Q. Mr. Lutz, please state your name for the record down.

A. I'm Brad Lutz, B-R-A-D L-U-T-Z.

Q. And you have previously appeared, and your testimony has been entered into the record, I believe. Is that your understanding?

A. That is my understanding.

MR. FISCHER: I would tender the witness for cross on the critical peak issue.

JUDGE CLARK: What issue are we on right now?

MR. FISCHER: We're on Critical Peak Rate issue, I believe, which is number 33.

JUDGE CLARK: Where's PISA being addressed?

MR. FISCHER: PISA is separate.

MS. WHIPPLE: We did that yesterday except for OPC's witnesses.

JUDGE CLARK: That's right. Thank you. Apologize. Go ahead. My apologies.

MR. FISCHER: I would tender the witness for cross.

JUDGE CLARK: Any cross-examination from MECG?

MR. LYSKOWSKI: No questions, Judge.

JUDGE CLARK: Public Counsel?

MR. WILLIAMS: No. Thank you.

JUDGE CLARK: Staff?

MS. HANSEN: No. Thank you, Judge.

JUDGE CLARK: Any questions from the Commission? I hear none. You may step down, Mr. Lutz.

THE WITNESS: Thank you.

JUDGE CLARK: Does Evergy have any other issues?

MR. FISCHER: No, sir.

JUDGE CLARK: Witnesses for this issue, okay? Staff?

MS. HANSEN: Staff calls to the stand, Ms. Sarah Lange.

JUDGE CLARK: And I'll remind you're still under oath. Go ahead, Andrea.

EXAMINATION

BY MS. HANSEN:

Q. Ms. Lange, is it my understanding that the relevant portions of your testimony or testimonies will be entered later into -- or later in the case?

A. I think that's what counsel indicated earlier.

Q. And I'll remind you that you are sworn.

MS. HANSEN: I tender the witness for cross-examination.

JUDGE CLARK: Thank you. Any cross-examination from the Office of the Public Counsel?

MR. WILLIAMS: No. Thank you.

JUDGE CLARK: Any cross-examination from MECG?

MR. LYSKOWSKI: No. Thank you.

JUDGE CLARK: Any cross-examination from Evergy Metro?

MR. FISCHER: Yes, Judge. Thank you. Just a few.

EXAMINATION

BY MR. FISCHER:

Q. Ms. Lange, Staff recommends the creation of a new critical peak rate. Is that correct?

A. That's correct.

Q. And I'm going to call that CPR if that's okay with you.

A. I understand.

Q. Staff proposes this CPR to, I believe, you say, encourage conservation and mitigate FAC impacts related to severe weather events. Is that right?

A. There's certainly some more testimony around that, but those are -- those are two of the main points, yeah.

Q. And you're the Staff expert sponsoring this particular recommendation, correct?

A. Yes.
Q. And were you the author of that proposal by chance?
A. Of, of the literal language?
Q. Well, I guess I'm just really asking is this your idea to have a CPR?
A. So this has been an idea that's been in discussion as long as I've been at the commission. I certainly put the tariff language together, yes.
Q. And as I understand your critical peak rate proposal, it's essentially a mandatory weather event surcharge that would be imposed on all customers except for certain low-income residential customers. Is that correct? If certain weather events occurred?
A. Yes, unless the Commission would, would modify that as they have the ability to do to give them the ability to oversee, you know, if a particular event should be called or, or not. The, the form we put out didn't require outside intervention.
Q. So that would include a small general service and medium general service, large power, and also the LLPS class. Is that right?
A. It would include every customer unless specifically exempted.

Q. So that would include, like, hospitals and municipalities. Is that right?

A. Correct.

Q. And lighting customers as well?

A. Yes, and that's where, you know, you'd have to think about how that would be -- would be phrased. You know, the -- we added the, the provision in rebuttal -- sorry, surrebuttal testimony -- no rebuttal testimony addressing how to deal with unmetered residential customers, and I think a similar provision would be appropriate for lighting.

Q. Well, if the commission adopted this due rate, how much revenue would be produced to offset the FAC costs?

A. We don't know.

Q. You don't know? Because we don't know how many weather events might occur in any given year. Is that right?

A. Well, we have a pretty good idea of how many weather events have been occurring, but certainly that can change year to year.

Q. But you're saying you don't know how much additional revenue would be produced by the CPR. Correct?

A. It would depend on the number of events, the number of event days, and, and the response of customers.

Q. Do you think that customers will be supportive of this mandatory charge?

A. I think it depends on how that is relayed to them, but I think that this is a, a program that is good for customers.

Q. Did you take any stips as you were considering this proposal to evaluate customer reaction to this proposed rate?

A. I'm, I'm not sure what you mean by that question. We, we didn't do any sort of customer surveys or, or that sort of thing, if that's what you mean.

Q. Did you discuss it with other stakeholders that typically participate in commission this rate cases?

A. So the critical peak rate was a subject of the series of workshops between Evergy Staff and other parties that came out of the 22, I believe, rate cases. That was a discussion there, and a critical peak rate was evaluated by the company in the Brattle Group survey that -- or study that was attached to Mr. Jayne's testimony. So the concept of a critical peak rate is, is not a, a new thing. And, and we have discussed this with stakeholders off and on, again, as, as long as I've been at the commission. So since at least 2007, critical peak

rates have been a subject and have been more of a subject in earnest since, I believe, it was 2017 when we filed our recommendations about rate modernization. But it was specifically a topic that the company, company being Evergy, and other utilities have also raised an ongoing rate-modernization dockets and workshop series.

Q. Am I correct that in all those years you've been talking about it's never been adopted by the commission, correct?

A. I don't recall that one's actually been brought before the commission for their input in a rate case, which is why we thought the time was right to do it now.

Q. Well, as I understand the Staff rate design report, Staff is aware of concerns raised by the Office of the Public Counsel related to whether there are situations where ratepayers as a whole may be better off with periodic power shutoffs during severe weather as opposed to absorbing significant and ongoing rate impacts related to severe weather events. Is that right?

A. I, I think that, that's a general summary of my testimony. I would defer to the words on my page.

Q. Well, does Staff share Public Counsel's concern that ratepayers may be better off with periodic power shutoffs during severe weather as opposed to absorbing rate impacts related to those severe weather events?

A. Staff hasn't reached a conclusion on that. Staff thinks it's better to start with an economic price signal to encourage conservation or load shifting where that is a safe and reasonable thing to do before we would get to that stage of curtailments.

Q. So it's an open question in your mind whether people would rather be shut off on the hottest day of the year or the coldest day in the winter rather than pay with the cost associated with that?

A. So Staff's proposal in this case is to charge a little bit more on those extreme pricing event days, so that we don't get into a situation where curtailments occur.

Q. Is it your understanding that under Senate Bill 4, isn't true that residential customers are required to be able to opt out of mandatory time of use rates?

A. Yes.

Q. Now, under your first option --

A. Well, I'm not sure about that language. I defer to the language of the statute.

Q. Well, we can quote the statute. It's here. Under your first option, customers would be surcharged an extra 10Â¢ per kWh for six hours during a storm event period. Is that correct?

A. Unless as addressed in my rebuttal testimony on page 29, where I testify to account for AMI opt out provisions of 20 CSR 4240-10.035. I recommend that any residential customer not metered with AMI metering be billed $3 per event day under either option one or option two. Appropriate tariff language would be in the event a residential customer has opted out of AMI metering, the CPR rate applicable to such customers, $3 per event day.

Q. In your sir rebuttal, you're not suggesting a 10Â¢ per kWh charge?

A. So that was in my rebuttal testimony, and that $3 per event day is the product of the, the revenue that would be expected for what I'll call an, an average, if you will residential customer under either of those. Now, of course, those sizes, of the charges under either option, it would be up to the commission which option to pursue, or, or which size to, to size those rates at. Certainly, what we've recommended is what set out in my testimony.

Q. So just to be clear, you're still recommending on first -- your first option A 10 cent per kilowatt hour surcharge. And you think that'll be about $3 for most people, but for a big customer like LPS customers, that would be considerably more than $3, right?

A. So there's, there's two options. One is 10Â¢ for a few hours, and one is 0.02 -- I'm sorry, 2.5 cents for, for a whole day.

Q. And I'm asking you about your first option. Isn't that true that would apply 10Â¢ per kWh for all customers and during that event period?

A. I mean, are you asking if the, the option one is to apply 10 cents per kWh (indiscernible) kWhs used during the event period, correct?

Q. That's what I'm trying to clarify. I'm putting aside, I know there's a summer winter differential in residential rates. But what's the average residential energy rate today? Is it around 13 cents a kWh?

A. I don't have that in front of me. I defer to the tariffs.

Q. Does that sound roughly in the ballpark?

A. I thought it was a little higher. Certainly, with the increase the company's requested in this case, it would be higher.

Q. Well, let's just assume for purposes of this discussion is around 13, 14 cents a kWh. A 10 cent surcharge would be about an 80 percent increase for that period?

A. I, I'm not doing that math in my head, the way this morning has gone. But, yeah, for those hours, it will be more than what their bill would otherwise be.

A. My calculator showed that on a 13Â¢ average rate, it would be about 76.9 percent increase, if you had 10Â¢ on top of it. Does that sound roughly, right?

A. Certainly sounds in the ballpark.

Q. Now, would you explain how customers would be given notice that the CPR surcharge was about to be applied to their usage of electricity?

A. So this is where we were open to deferring to the company's management on how to best administer this program, given whatever the commission's input might be in establishing how they want to see this rate. This is part of the reason that we recommend, not, not having this rate in place for this coming winter. Rather, this rate would take effect next November for the winter of, of, '27, '28. And the intention there is, we're not trying to manage the utility. We're not trying to dictate how it communicates with its customers on this issue, but we do want to make sure that that's done reasonably, appropriately, and without inducing any sort of panic or leading to any sorts of conditions that are going to cause unsafe living conditions or working conditions for anyone in the -- in the service territory.

Q. It would also apply, wouldn't it, in -- for weather events that occurred in the summer, a heat storm, or whatever?

A. Yes, and, again, we -- that wouldn't be for this coming summer. That would only be during the, the future. That would be to begin in -- the years go by fast, so that would be, what, 2028 would be not this coming summer, but the next year, yeah.

Q. Could it also apply if we had a regional outages, some large nuclear power plants or whatever, and those -- the prices went up per day-ahead prices?

A. Yeah, the, the trigger on this is not weather. The trigger on this, as we've drafted it, is energy pricing.

Q. And it might be a surprise to customers if there were some outages and suddenly that you're getting a 10Â¢ surcharge on their bill.

A. And that would be all the more reason that, that communication from the company that there is an event that's causing extreme pricing conditions is occurring. So we don't want customers to be unaware of what's happening in the energy market, because the energy market intimately affects their lives and their bills. It's just at this point in time, that gets pushed off for

six months to a year through an FAC recovery or through a securitization charge that lasts for 30 years.

Q. You indicate that Staff recommends alerts for the CPR events be issued across social media, local media, and customers' preferred communication channels in a non-alarmist, impartial manner. Is that right?

A. That sounds familiar. I've heard the verdict in my testimony.

Q. Would Staff expect Evergy to send out text messages, or weather alert alarms to customers on their cell phones? Or how would you see it happening?

A. So we're not trying to manage the utility. We're not trying to, to micromanage the utility's communication strategies. I think that, that's the sort of thing that once approved as the tariff is approved, the details of that could potentially be worked out in an open workshop that would involve direct input from the commission even.

Q. Have you been told that there are legal restrictions on Evergy sending out text messages to all those customers?

A. I have not been told that.

Q. That's fine. Well, if that notice, whatever form it comes in, is not available, as you mentioned in your testimony, until perhaps as late as midnight of the

preceding day. Many customers will be waking up to find their electric bill is going to be going up because of that weather event. Isn't that true?

A. That is true. And that is true whether that happens that morning or whether that happens a year in the future through the FAC or years into the future through a securitization charge.

Q. Would all customers know that their CPR surcharge was being applied to their bill before the bill was issued by Evergy, do you think?

A. I guess that would depend on the efficiency and the efficacy of Evergy's communication strategy, but that should be the goal.

Q. Well, if the weather event was an extended storm for several days, how often would that CPR rate be applied?

A. It, it would be applied daily throughout the event. And, again, that is a Staff has proposed it. Certainly, the commission can make this as complex as they feel is necessary. If there ought to be a provision in here for the commission to actually, you know, the, the tariff language could easily be modified to say that under these circumstance, the event may be called and that final call is a determination that the commission makes in a -- in a non contested docket, you know, the,

the day of, the morning of -- there's, there's all sorts of mechanisms. We're -- we're limited only by our creativity on this.

Q. Well, being creative, how often would you expect Evergy to give its customers notice of the fact that the CPR was being applied to their usage?

A. So based on historicals, in 2026, that would have occurred five time -- I'm sorry. In 2026, this part of the year, that would have occurred five times. In 2025, that would have occurred twice. In 2024, that would have occurred three times. In 2023, that would not have occurred.

Q. I was really asking, do you expect it to happen each day whenever you're having a weather event? A new notice would go out?

A. Yeah. Yeah. If, if there's three days in a row, you'd have three days of notices, absolutely.

Q. Did you look at Storm Uri? How often that would have happened?

A. If storm Uri, that was '25, right? That would have been three days.

Q. Three days, okay.

A. I'm sorry, '24.

Q. So just once a day would give customers a reason to cut back their usage during the worst of a cold snap or the heat wave?

A. Not necessarily. Customers may choose to continue using, and I would hope they would do so to the level that is safe. It may encourage them to not go ahead and do that extra load of laundry they may otherwise do on a snow day. It might encourage a school that was going to shut off for the weather anyway to go ahead and make sure that they've got the thermostats turned down a little bit more in all those classrooms. It may encourage a workplace that it was going to send its employees home early to go ahead and do that in order to avoid some of that extra energy charges, but it's not going to be an excessive bill if they're unable or choose not to do those things.

Q. Well, based on your experience with Evergy's time-of-use rate, particularly whenever it was a mandatory rate, wouldn't you expect some customers would not understand that rate design?

A. That's the trade off between the two options, right? So there's the 24 hour option and there's the more targeted option. I personally would probably go with the 24 hour option even though it's going to do less to address the worst of the worst. It's going to do more

to just get that knowledge out there about, "Hey, it's not just cold outside, it's cold outside in a way that's going to affect your electric bill."

Q. Well, based on your experience with Evergy's mandatory time-of-use rates, wouldn't you expect some customers would see this new rate as a punitive rate designed to make Evergy more money at the coldest or the hottest days of the year when electricity was the most essential?

A. And I think that, that is the concern of why we have this flowing through the FAC, among other reasons why we have it flowing through the FAC. Evergy won't make a dime off of this. This is a way for customers to lower their own bills in the future to prevent passage through the FAC of some level of these excessive storm costs.

Q. My question really wasn't how the money was going to be handled, but wouldn't you expect some folks at local hearings or wherever to suggest that Evergy's making all this money based on the hottest day of the year and the coldest day of the winter?

A. I think that folks will have that perception if they're not informed of how this mechanism actually works, which is why that education and communication is going to be critical.

Q. Well, based on your experience with Evergy's mandatory time-and-use rates, wouldn't you expect the CPR would be a public relations problem for Evergy?

A. I, I think that it all depends on Evergy's communication and education efforts.

MR. FISCHER: Thank you for your candid answers. I appreciate your time.

JUDGE CLARK: Any Commission questions? I hear no questions. Any redirect?

MS. HANSEN: Yes, Thank you.

EXAMINATION

BY MS. HANSEN:

Q. Ms. Lange, Mr. Steiner mentioned hospitals. If the commission chose, would it be reasonable -- or if the commission chose to -- apologies, would it be unreasonable to exclude certain essential customers consistent with the company's energy conservation plan, such as hospitals and natural gas facilities?

A. Absolutely. Part of the balance that we struck -- if, if you notice, this is a, a short piece of testimony for me. But we really wanted to give the commission the ability to, to give their input to this program design, and that is definitely a consideration. Again, it's that balance between simplicity, administrative ability, and, and getting the right

result. So, I mean, we can -- we can certainly make this a little bit more nuanced, understanding that, that will require a little bit more communication and, and a little bit more, I, I guess, potentially discretion, especially in identifying some of those facilities, you know, I think hospitals are, are probably easier to identify versus, you know, there may be other sort of related kind of critical infrastructure, you know, nursing homes certainly comes to mind. Residential and rehabilitative facilities certainly come to mind.

You know, there, there's a lot of -- there's a lot of detail that can be done to, to make this really, really good. The, the basic framework and the, the small size of this rate, again, under the, the 24-hour notice, that would be the, the 2.5Â¢ per kWh, which is smaller than what customers get an FAC charge sprung on them for months at a time. You know, the, the intention here is really to get the notice out, to get the experience out, and, and to have this in place, not necessarily that this particular program at this particular launch is going to, you know, cause massive conservation because, frankly, I, I, I don't think that, that's really the target of this. The target of this is, is to improve the customer understanding of what's happening in the wholesale market and, and to give them that economic signal to do what

they can safely to, to save their bill today and, and in the future through the FAC.

Q. Thank you. Couple more questions for you. Mr. Fischer discussed FAC impact mitigation due to extreme pricing events. Can you discuss that a little more?

A. Yeah, and, and this aligns with Staff's recommendation that I believe was adopted in one of the stipulations that was presented by Stacey Henderson. You know, the commission has had several of these events where the immediate FAC impact, if you included the, the, the event in the FAC as is, you know, to recover that six months of energy expense over that next year, you know, we're -- we're talking significant rate increases. I, I think that Stacey has this -- the numbers in her testimony, but I believe we're -- we're looking at -- you know -- I, I don't want to say the wrong number on the record, but, but rates bigger than what I'm talking about with 2.5Â¢ of FAC impact. So the commission -- you know, if, if I'm a customer and I was out during a storm, you know, I had an outage. I had two weeks where I didn't have power to my house. And then six months later, my electric bill has gone up 5 percent or 10 percent, and I'm told that it went up because of the high cost of energy during that storm when I didn't have power. I'm not a happy customer.

And so, the intention of this is that every kWh avoided is additional energy expense avoided, and every kWh of revenue contributed under this is a little bit more money to offset that excess. You know, Mr. Fischer was talking about the, the dollar values of, of a 10Â¢ increase to a bill, but I think that the important thing to think about here is that a $100 per mWh locational marginal price is a 10Â¢ per kWh energy cost. So under all the scenarios, except for the, the very low rate proposed in the, the, the partial -- the, the position statement of, of Evergy and, and Google, we're looking at FAC base factors that are about twoÂ¢ per kWh. So if the LMP is a $100, each kWh sold will result in about 0.08 -- or sorry, in about eightÂ¢ of energy expense in the FAC. And if we're looking at $200 LMPs, which we have, each kWh sold would be about 18Â¢ in energy expense into the FAC. So if you're giving customers that option of paying 10Â¢ in the month that it happened per kWh or, or 0.025Â¢ - sorry, 2.5Â¢ in the month that it happened in their -- in their bill versus knowing that they're going to have this huge charge that they're going to be recovering 18 months in the future or under securitization literally for years in the future, I know what choice I would make as a customer.

Q. Thank you very much. A few more questions for you. On the timing of the proposed, CPR, why is the CPR worth considering now compared to prior cases?

A. So, a lot of reasons. One is that, you know, customers are now aware of, of, I think, the energy market's a little bit more due to the education that has come out through the time based rates. That's, that's kind of step 1 is we're not starting from scratch. But what, what we're also seeing is that this utility and its -- and its Missouri affiliate have testified to rapidly increasing load, and they've identified a need to build thousands of megawatts of plants. We also know there's supply chain issues. We know there's always the potential of labor shortages or other issues that may slow that down. We could be in a situation where we just simply don't have enough energy available at, at critical times during winter storms or other events in the State of Missouri. And so I think every tool in the toolbox to, to raise people's awareness of those situations is, is imperative now. And -- yeah. I think that's the main points. I, I, I could -- I could go on a while, but I won't.

Q. And you may have already touched on this, but does AMI enable CPR?

A. So AMI enables --

MR. FISCHER: Your Honor, I'm going to object. I didn't ask any cross about that, and I didn't hear any questions from the bench.

MS. HANSEN: You did.

JUDGE CLARK: I thought I remembered you asking about the CPR.

MR. FISCHER: She may have answered something. I didn't ask about it.

MS. HANSEN: I thought I recollect --

MR. FISCHER: AMI. I'm sorry, AMI.

MS. HANSEN: I thought I --

JUDGE CLARK: Wait. Let's clarify your objective first. Is it CPR or AMI?

MR. FISCHER: No, I guess my objection was that there were no questions about AMI during cross.

JUDGE CLARK: Staff?

MS. HANSEN: According to my recollection, there were questions regarding AMI.

JUDGE CLARK: What questions?

Q. (By Ms. Hansen) I can't quite specify, but I thought that I had heard him say something about AMI. We can retract that question if you would like.

A. He asked about if they don't have AMI, how are they built? That was, like, three questions.

MR. FISCHER: I'll withdraw the objection.

JUDGE CLARK: Did you ask that?
MR. FISCHER: I did not, but I think she did. One of her answers bring him -- AMI up, so I could move along.
JUDGE CLARK: Would you like me to query JUDGE CLARK reporter? No?
MR. FISCHER: I don't need to have that happen, Judge. Whatever is in the bench's pleasure.
JUDGE CLARK: I'm going to overrule the objection. You may answer the question.
BY MS. HANSEN:
Q. Ms. Lange, does AMI enable CPR?
A. So to identify the amount of energy used on an event day for option two, AMI is necessary, which is why Staff recommended the use of the chart -- the, the use of a flat rate for customers who are not time of use metered as Mr. Fischer asked me about. And, yeah, you either need to know what energy was used in a day, or you either need to know what energy was used in that period. Staff recommended six hours under option one. So, yeah, it, it would have been very difficult to do critical peak pricing without AMI.
It, it would have probably been able to be done under AMR, but the utilities were reluctant to use the metering that way during the AMR, I guess, era of, you

know, 2025 or -- I'll, I'll get my dates confused. I'll --But -- yeah. Certainly, it should be easier to do CPR with AMI than it was with AMR, and it would not have been able to have been done prior to AMR.

Q. You were asked about large customers and rate impact. Can stips be taken to minimize the bill impact, and would those stips help address the issue of the pricing event?

A. I would think the larger the customer is, the better position they're in to address pricing events, particularly where most of these events, if not all of the events that we've identified that would have been called in the past, are doing -- are during cold weather. I would expect that cooling load would be lower during those months if, if by large customers, I think Mr. Fischer had mentioned LLPS in particular. The, the larger the customer, the, the, you know, greater ability to, to manage that load in terms of that customer sophistication and, and complexity and likelihood that they have a dedicated energy management Staff.

Q. As it regardsalerts to customers, are you aware of any other entities, or of other entities indicating high electricity prices?

A. Yes. So I, I think I referenced in my testimony, Columbia Municipal Utilities has been running

peak alerts as, as long as I can remember, hearing that, that beep on TV, as a kid. And that is a practice around the country. I think that, that Mudge Muk in general or the, the entity formerly known as Mudge Muk, I believe there's additional municipal utilities that now have that same sort of peak alert system, and I would hope that there's, you know, that Evergy would seek out kind of those industry best practices on how to -- what those utilities have found to be, effective ways to communicate with their customers.

Q. You asked about event calls. Is Staff open to the commission's input? I apologize. Is Staff open to Commission input to modify the CPR?

A. Absolutely. Again, we, we made a very bare bones recommendation here. My, my understanding, just based on questions I've heard the commission ask, NFAC proceedings and securitization proceedings, is that -- this is an issue that they're interested in. And -- yeah, I, I think that what the commission could do is order that this tariff be developed in its order, and order that the compliance tariff for this be filed, you know, in later this year. I'd hate to push it out a full year, but you could. I mean, is, is that better than nothing? Yeah, it absolutely is. Is. So since this is revenue neutral to the utility, I think the commission

has a whole lot of discretion in how they want to treat this, and how much input they want into the tariff design and, and program design. Certainly, you could move it out of this docket and then -- in a non contested proceeding. It's really open to, to their input and, and their interest in pursuing it or not.

Q. You're also asked about customer decisions based on alerts. Are customers going to realize high market prices eventually?

A. Whatever the differences between what the utility had built into its FAC base and what the utility incurred is going to be recovered from customers subject to that 5 percent sharing mechanism through the FAC. It, It will be different customers, potentially. It will be customers far into the future long after the event, but it will be recovered from customers. It will not be borne by the utility. And in fact, we've seen during these events that utilities are earning additional revenues based on the additional energy sales, right? So, you know, there's, there's a lot that goes on during a severe weather event that due to the construct of the FAC kind of results in some, I guess, less than reasonable, less than desirable results.

MS. HANSEN: Thank you very much. No more questions.

JUDGE CLARK: Thank you. Ms. Lange, may step down. I believe that's Staff's last witness for this issue. Is that correct?

MS. HANSEN: That is correct.

JUDGE CLARK: Public Counsel?

MR. WILLIAMS: We don't have any witnesses on this issue.

JUDGE CLARK: Does any other party have any witnesses on this issue? Okay, we will move on to Issue 19, distribution investment. So the parties are aware, today is an agenda day. I will be breaking for agenda around 10:40.

MS. WHIPPLE: Judge, I think that we need to do, subject to Mr. Williams confirming. I think we need to do 21st because of availability of OPCs witnesses.

JUDGE CLARK: I thought we had discussed this and we'd --

MR. WILLIAMS: Both of them all are -- I mean, we discussed it and they're planning on appearing tomorrow on both 20 and --

JUDGE CLARK: I thought we were going to cover them outside of the issue.

MS. WHIPPLE: Apologies. I misremembered.

JUDGE CLARK: That's fine. I've done that so many times.

MS. WHIPPLE: Then at this time, Company would offer a mini opening.

JUDGE CLARK: Please, go ahead.

MR. BAILEY: Judge, and it may be confusing, but the witnesses for 19 are also in 20. But they overlap with 19 and 20 because of the dispute with OPC. So I'm going to mention OPC's Issues in 20 and 19, but we can certainly just go -- I'll bring up only those witnesses under Issue 19.

JUDGE CLARK: Does Public Counsel have an objection to that?

MR. WILLIAMS: No, it's kind of messy how things are set up.

JUDGE CLARK: I think that would be fine.

MR. BAILEY: Just when I start talking about 20, I don't want to confuse anybody.

JUDGE CLARK: Well, I appreciate you making us aware of that.

MR. BAILEY: But I don't know how this works.

JUDGE CLARK: And 20 is rate-based components.

MR. BAILEY: I'm sorry, Judge. What'd you say? Or were you not talking to me?

JUDGE CLARK: I just indicated that 20 was rate-based components.

MR. BAILEY: All right. Good morning, Commissioners. My name is Cole Bailey for Evergy Metro. The question in these segments is whether distribution and transmission investment made since the company's last rate case should be removed from rate base. Issue 19 is distribution investment 19A, the level in rate base, and 19B, the company's method for prioritizing it. The company' witnesses are Ryan Mulvany, Andy Alexander, Jason Destigter, Andy Rietcheck, and Kevin Gunn.

Issue 20F is transmission investment, and witnesses are Andy Rietcheck and Darrin Ives. Issue 20H is the Panasonic transmission allocation, and the witness is Buck Reuter. The partial stipulation and agreement between the company and Staff filed October 2nd resolves the other sub-issues under Issue 19, and Public Counsel does not oppose it.

Public Counsel's witness, Mr. Shapley and Mr. Alvarez, recommend removing $21.8 million of lateral rebuilds, 20 million of substation transformer replacements, and 73.1 million in transmission projects. Staff takes no position on these Issues

19A, 20F, and 20H, and did not recommend disallowances.

The test Public Counsel applies is not the prudent standard. Mr. Shapley describes his approach as run to test or inspection failure. ECWIPment that passes its test should stay in service, and replacing it must be justified by benefits that exceed costs. For projects like these, he says a different standard is needed. Mr. Alvarez, who would require a benefit-cost test for every discretionary project over $1 million testifies that it appears that technical reviews were appropriately completed on all projects.

Mr. Ives will explain that no such test existed when these investments were made, that the commission has not adopted one, and that a decision is judged on the information reasonably available when it was made. On Issue 19B, the company's witness will explain that asset lens is a starting point and that the final decision also rest on engineering judgment and field verification.

Mr. Shapley's direct testimony reported that interruptions increased after lateral projects. After Mr. Alexander's rebuttal, he acknowledged valid concerns and performed a new analysis, and it

found that outage minutes on the lateral rebuilt in 2022 measured by SAIDI fell from 153 to 123. That's an improvement valued in millions of dollars. His recommendation, however, did not change, and he still recommended the full disallowment of $21 million.

Mr. Alexander will present the company's comparison on those laterals with all others on the system, and Mr. Mulvaney will explain that many key distribution assets are on average better than their -- are on average beyond their expected lives.

On the issue of substations, Mr. Shapley began at $29 million of substation disallowances and withdrew $8.6 million after Mr. Rietcheck's rebuttal. What remains is half the cost of four transformer projects on the premise that a rebuild cost half as much as a new, and the full cost of the replacements he calls are unsupported.

Mr. Rietcheck will describe the condition of each transformer and explain why a factory rebuild cost far more than half of a new unit. And then on transmission, the $73.1 million of transmission disallowances first appeared in sir rebuttal and Mr. Rietcheck answers them in sir rebuttal testimony.

He will explain that Mr. Shapley evaluates a reconfiguration of the station power system at Wolf Creek nuclear plant as a separate transformer replacements made for convenience. That is his accounts -- that is his account of the Leeds Winchester and Brunswick Carleton (phonetic) line rebuilds -- no, excuse me. His account of the Leeds Winchester and Brunswick Carleton line rebuild misstates or admits facts the company provided in sir rebuttal and in data requests that were relied upon in their testimony, and that he evaluates the Clay Como project as a change in breaker configuration when it replaced three transformers that range 36 to 57 years old.

On Issue 20H, it also first appeared in the sir rebuttal of the office of Public Counsel. Mr. Alvarez would disallow half the cost assigned to the company's rate base for Evergy Kansas Central's transmission spending to accommodate the Panasonic plan. As a proxy for contribution, he contends Panasonic should have paid. Mr. Roger will explain that Panasonic paid for these distribution facilities directly assigned to it, and the transmission facilities are regionally allocated, through set -- the Southwest Power Pool upgrades in

which Evergy Metro's load ratio share is 6.86 percent. The law presumes that utilities cost were prudently incurred unless another party raises serious doubt.

Mr. Ives will explain that Public Counsel has raised none and that PISA was enacted to encourage timely investment in replacing aging infrastructure. The company asked the commission to include the distribution and transmission investments in rate base to find its asset prioritization method reasonable and to decline Public Counsel's disallowance. Thank you. (indiscernible), if you have any questions.

JUDGE CLARK: Thank you. And, Evergy, you may call your first witness.

MR. BAILEY: Evergy calls Ryan Mulvany.

JUDGE CLARK: And if you'll raise your right hand to be sworn.

RYAN MULVANY, of lawful age, being produced, sworn, and examined testified as follows:

MR. MULVANY: I do.

JUDGE CLARK: State, and spell your name for JUDGE CLARK reporter.

MR. MULVANY: My name is Ryan Mulvaney, R-Y-A-N --

MS. KERR: I'm sorry. Judge, Staff has an opening statement as well.

JUDGE CLARK: I apologize. I did not realize they did. Would you take a seat?

MR. MULVANY: Absolutely.

MS. KERR: I'm sorry.

JUDGE CLARK: That's okay. If you've got an opening, please let me know, at the beginning of the issue.

MS. KERR: May it please the commission. My name is Carolyn Kerr. I'm an attorney with the Staff Counsel's Office of Missouri Public Service Commission. In the amended list of issues, rate base and asset management has two issues that are still live and will be discussed today. Their Issue 20 rate-based components and issue 19. I'm going to give my opening for both 20 and 19 and -- rather than get up here --

JUDGE CLARK: And that's fine. That's what was done before.

MS. KERR: Okay. Here to testify for Staff on Issue 20 is Matt Young, who'll testify about rate-based components related to whether construction work in progress or CWIP should be included in rate base. This issue has been designated as issue

number 20, sub-issues B and E. With regard to those two issues in CWIP, the commission should not include CWIP in rate base for EMM's Mullen Creek number 2 project in this case. The statute 393.135 RSMo authorized subcommission to include CWIP requires the commission -- authorizing the commission to include CWIP requires the commission to establish limitations in a CCN case before it can include CWIP in base rates. That statute 393.135 specifically states, the Commission shall determine in a proceeding under Section 393.170, the CCN statute, the amount of construction work in progress that may be included in rate base. Due to the timing of the EMN CCN case in case number EA-2026-10154 in the current rate case. The Commission has not yet had the opportunity to determine the amount of CWIP to be included in rates for the 0154 project. Under the plain reading of the statute, the commission must determine the CWIP to be used in the rate base in the associated CCN proceeding first. It's not done that yet. And so, cannot include it in its -- this rate case until it does. If CWIP is included in rate base, the Commission should not include to unsupported amounts from affiliate Transource Missouri and should be subject

to the overall rate of return ordered by the commission set forth in the Staff's accounting schedules filed in this case. Matt Young will also testify about ratebased components related to how much of EMM's current rate base has been retired and whether a rate of return should be applied to this amount. This issue relating to retired plant adjustments has been designated as issue number 20 sub-issue C. With regard to Issue 20C, plant issue asset retirements between June 1st, 2022 and June 30, 2026, EMM retired a $160 million of Missouri jurisdictional mass property, which left a net $50 million of rate-base values the true up date. It's not equitable to charge ratepayers a rate of return on plant that no longer provides electrical service. The commission should adopt Staff's adjustment to remove retired plant from rate of return calculation. There are two other sub-issues listed under 20. Issue 20, rate-based asset management. There's sub-issues F and H dealing with what amount of transmission investments since EMM's last rate case should be included in rate base, whether rate base should be reduced to remove Evergy Kansas Central's investment in transmission to serve Panasonic allocated to EMM. Staff does not take a

position on OPC's disallowance and Staff's accounting schedule reflects transmission plan. We will not be calling a witness to testify on those issues at this time, but should the commission have any questions, Staff witness Shawn Lange adopting Trevor Rutgers' testimony and Matt Young may be able to answer questions, direct you to the necessary information. The parties will also be taking up Issue 19A and B. Staff witness Malachi Bowman addressed distribution investment in his rebuttal testimony and will be available to testify. On Issue 19A, dealing with the level of distribution capital investment that should be reflected in rate base, Staff does not take position on the OPC's disallowance and Staff's accounting schedules reflect distribution plan. Staff witness Malachi Bowman will be available, however, to answer questions should the commission have any. On Issue 19B, Staff is unable to determine whether EMM's asset prioritization methodology is reasonable at this time because the company has not provided the underlying analysis on which method -- analysis on which that methodology relies. If Evergy had provided Staff with that underlying analysis, Staff could perform an analysis to determine the

reasonableness of EMM's methodology. EMM did not provide Staff its cost benefit ratios. Therefore, Staff cannot evaluate the reasonability of the company's analysis. Staff did not recommend disallowance because it did not find sufficient evidence to support an improvement's recommendation for Issue 19B. We'll be happy to answer any questions. Thank you.

JUDGE CLARK: Thank you. Now, Evergy, you can call your first witness unless Public Counsel has an opening.

MR. WILLIAMS: Public Counsel will stand on its position statements.

JUDGE CLARK: Thank you. And you've already been sworn, so please be seated. Go ahead, Evergy.

EXAMINATION

BY MR. BAILEY:

Q. Can you spell your name for the record? I don't know if you got through it last time.

A. Sure. Ryan Mulvaney, R-Y-A-N M-U-L-V-A-N-Y.

Q. And who do you work for?

A. Evergy, Inc.

Q. And what do you do there?

A. I'm the vice president distribution.

Q. And are you the same Ryan Mulvaney who filed direct rebuttal and surrebuttal, now listed as Exhibit 68, 69, and 70 in this docket?

A. Yes, sir. I am.

Q. And if I were to ask you those same questions today, would your answers be the same or similar?

A. Yes, sir. They would.

MR. BAILEY: With that, I move for the admission of Evergy Exhibits 68, 69, and 70, and then offer the witness for cross-examination.

JUDGE CLARK: Thank you. Are there any objections to admitting Mulvaney direct rebuttal or surrebuttal onto the hearing record? Hearing none, Exhibits 68, 69, and 70 are admitted onto the hearing record. MECG, do you have any questions for this witness?

(Exhibits 68, 69, and 70 was received into evidence.)

MR. LYSKOWSKI: Thank you, judge. No questions.

JUDGE CLARK: Public Counsel?

MR. WILLIAMS: No questions. Thank you.

JUDGE CLARK: Staff?

MS. KERR: No questions.

JUDGE CLARK: I don't think the Commission has any questions. So you may step down, Mr. Mulvaney. And, Evergy, you may call your next witness.

MR. BAILEY: Evergy calls Andy Alexander.

JUDGE CLARK: And would you please raise your right hand? Please be seated and state and spell your name for JUDGE CLARK reporter.

ANDY ALEXANDER, of lawful age, being produced, sworn, and examined testified as follows:

MR. ALEXANDER: My name is Andy Alexander, A-N-D-Y A-L-E-X-A-N-D-E-R.

BY MR. BAILEY:

Q. Hey, thank you, Andy. Can you tell me where you work?

A. I work for Evergy.

Q. And what is your position there?

A. I am the senior director of distribution engineering and design.

Q. And are you the same Andy Alexander who filed rebuttal testimony, which is Exhibit 1 in this docket?

A. Yes. I am.

Q. And if I ask you the same questions today, would your answer be the same or similar?

A. Yes. They would be.

MR. BAILEY: Then Evergy moves for the admission of c, and I tend to their witness for cross-examination and bench questions.

JUDGE CLARK: Is there any objection to admitting the rebuttal testimony of Alexander onto the hearing record? Hearing none, Exhibit 1 is admitted onto the hearing record. Any questions from MECG?

(Exhibit 1 was received into evidence.)

MR. LYSKOWSKI: No questions.

JUDGE CLARK: Any questions from Public Counsel?

MR. WILLIAMS: No. Thank you.

JUDGE CLARK: Any questions from Staff?

MR. VANDERGRIFF: No. Thank you.

JUDGE CLARK: Don't believe there are any commission questions. You may step down. Thank you.

MR. BAILEY: Evergy calls Jason Stigter -- oh, sorry, excuse, sorry, Jason Destigter.

JUDGE CLARK: And would you raise your right hand to be sworn? Do you solemnly swear or affirm that the testimony you're about to give is the truth? Please be seated. And state and spell your name for JUDGE CLARK reporter.

JASON DESTIGTER, of lawful age, being produced, sworn, and examined testified as follows:

THE WITNESS: Jason Destigter, J-A-S-O-N D-E-S-T-I-G-T-E-R.

EXAMINATION

BY MR. BAILEY:

Q. Thanks, Jason. Can you tell me where you work?

A. Work for 1898 & Company.

Q. And what is your position there?

A. I'm a director of utility investment planning.

Q. And are you the same Jason Destigter who filed rebuttal testimony in this docket?

A. Yes, I am.

Q. And if I were to ask you those questions today, would your answers be the same or similar?

A. Yes, they would.

MR. BAILEY: With that, Evergy moves for the admission of Exhibit 12, the rebuttal testimony of Jason Destigter, and I offer the witness for cross-examination.

JUDGE CLARK: Is there any objection to admitting the rebuttal testimony of Mr. Destigter onto the record? Hearing none, Exhibit 12 is

admitted onto the hearing record. Anything else from Evergy for this witness?

(Exhibit 12 was received into evidence.)

MR. BAILEY: Oh, nothing.

JUDGE CLARK: Any questions from MI -- or sorry, MECG?

MR. LYSKOWSKI: No. Thank you.

JUDGE CLARK: Public Counsel?

MR. WILLIAMS: Thank you. No.

JUDGE CLARK: Staff?

MR. VANDERGRIFF: Thank you. No.

JUDGE CLARK: I don't believe there are any Commission questions, so you may step down. Thank you. You may call your next witness.

MR. BAILEY: The next witness on the list is Andrew Reicheck (phonetic), and he's been scheduled for next Tuesday. That's been the schedule the entire time now. So if he's not waived, I guess, this week, we'll bring him back next Tuesday for any questions from OPC. And then after him, we have Kevin Gunn.

JUDGE CLARK: And, Mr. Gunn, you're still under oath.

MR. BAILEY: Hi, Kevin. You've been up here before. You're sworn in. Your testimony's not been

objected to. I offer the witness for cross-examination.

JUDGE CLARK: Any questions, cross-examination from MECG?

MR. LYSKOWSKI: No questions.

JUDGE CLARK: Public Counsel?

MR. WILLIAMS: No. Thank you.

JUDGE CLARK: Staff?

MR. VANDERGRIFF: No. Thank you.

JUDGE CLARK: I don't believe there's any Commission questions. Mr. Gunn, you may step down. Thank you.

MR. GUNN: Thank you.

MR. BAILEY: And so the next, Mr. Reuter, would be next on 20F -- oh, 20H, sorry, but it's the same issue with OPC, so could we do 20H now and bring Buck Reuter up?

JUDGE CLARK: Any objection from Public Counsel?

MR. WILLIAMS: No.

MR. BAILEY: The company calls Buck Reuter.

JUDGE CLARK: And will you raise your right hand to be sworn? Please be seated and state and spell your name for the record.

BUCK REUTER, of lawful age, being produced, sworn, and examined testified as follows:

MR. REUTER: Yes, it's Buck Reuter, B-U-C-K R-E-U-T-E-R.

EXAMINATION

BY MR. BAILEY:

Q. Hey, Buck, where do you work?

A. Evergy.

Q. And what is your position?

A. Manager in regulatory affairs.

Q. And are you the same Buck Ritter who filed direct rebuttal, surrebuttal, confidential surrebuttal, and then public -- oh, no, sorry, confidential surrebuttal, and then public surrebuttal in his talking?

A. Yes.

Q. And if I were to ask you --

JUDGE CLARK: Buck, could you lean forward towards the mic a little bit more? We're having some difficulty hearing you.

MR. REUTER: Sorry about that.

Q. (By Mr. Bailey) And if I were to ask you those questions and your testimonies today, would your answers be the same or similar?

A. Yes.

Q. Do you have any edits or typos to your testimony?

A. I do not.

MR. BAILEY: Evergy motions for the admins of Evergy Exhibits 75, 76, 77, 87, and 88, and then I tender the witness for cross-examination.

JUDGE CLARK: Are there any objections to Reuter's direct, rebuttal, surrebuttal?

MR. WILLIAMS: No.

JUDGE CLARK: Confidential surrebuttal and public surrebuttal. Hearing no objections, Exhibits 75, 76, 77, 87, and 88 are admitted onto the hearing record. I have to say, "Hey, Buck, where do you work?" has been my favorite question so far.

(Exhibits 75, 76, 77, 87, and 88 were received into evidence.)

MR. WILLIAMS: Judge, if I might inquire, I'm not -- I do have an exhibit list for -- I think everything but the surrebuttal. I just want to get clarity on what it is Exhibit 87 and what's 88.

MR. BAILEY: Let me look that up real quick. 88 is the public surrebuttal. And the confidential surrebuttal is 87.

MR. WILLIAMS: Thank you.

MR. BAILEY: I already tender them for cross.

JUDGE CLARK: I'm sorry, I didn't hear.

MR. BAILEY: Were they admitted, Your Honor?

JUDGE CLARK: I admitted them. If I didn't say so, allow me to clarify that 75 through 77, 87, and 88 are admitted onto the hearing record. Any cross-examination questions from MECG?

MR. LYSKOWSKI: No. Thank you.

JUDGE CLARK: Public Counsel?

MR. WILLIAMS: No. Thank you.

JUDGE CLARK: Staff?

MR. VANDERGRIFF: No. Thank you.

JUDGE CLARK: I don't believe there are any commission questions, so you may step down, Mr. Reuter.

MR. BAILEY: Your Honor, we had a question. So for Mr. Reuter, Mr. Alexander, and Mr. Destigter, can they be excused? They have no more issues. Nobody crossed them. They would not need to be here anymore. So just seeing if they can be excused and free to leave.

JUDGE CLARK: Any objections? Those witnesses are excused. And you said we have Alexander up when?

MR. BAILEY: Reicheck would be next Tuesday. I guess --

JUDGE CLARK: That's what I thought you said.

MR. WILLIAMS: Judge, if it would maybe expedite things and allay some of Reicheck's inconvenience from having to appear next Tuesday, we're willing to waive cross of him and stipulate to admission of his testimony.

MR. BAILEY: Thanks, Nathan. Then Evergy motions for the exhibit of --

JUDGE CLARK: Well, hold on a second because I have a question for Alexander. However...

MR. BAILEY: Andrew Riecheck or -- they're both Andy. So one's Reicheck and one's Alexander

JUDGE CLARK: The one with the last name Alexander.

MR. BAILEY: He's still here. He's here.

MR. WILLIAMS: He was just -- and of course when I said that's assuming everybody else waves and the commission has no questions, but --

JUDGE CLARK: Understood. And, Mr. Alexander, I apologize for having to call you back. I had two questions that I inadvertently overlooked. Would you please explain the rationale for the replacement of the lateral rebuild projects identified by Public Counsel's witness shapely in his direct testimony for disallowance on page 14 to 17?

MR. ALEXANDER: So explain the rationale for why we do those projects?

JUDGE CLARK: For the replacement of lateral build projects. The ones identified by Public Counsel.

MR. ALEXANDER: So there's a little bit of history here. As the commission may be aware, we have some regulations that direct us to report on worst performing circuits and also to report on what we do to improve the reliability for the customer served from those circuits. And that regulation dates back to 2007, 2008 time frame. About a dozen years ago, we identified through our analysis that the way that, that program is structured, that there's potential for it to overlook reliability issues that happen on the grid at a more granular level. So for instance, not to get too into the details, but a circuit is not always equal. Some circuits can serve 200 to 300 customers. Some circuits serve 2,000 to 3,000 customers. And so when you're looking at the reliability metrics and comparing those circuits together, you could have a small pocket of very poor reliability that affects customers, but they're part of a circuit that serves a large number of customers. And so therefore that

just through the way that the math works on the metrics, those customers and those problems would not be identified through the worst performing circuit program. And so, at that time, the company identified an opportunity to create a new program and to focus solely on reliability concerns for that more granular section of the grid, and from that developed the lateral improvement program. Now, I do want to clarify, it does not mean that for every project, we do wholesale replacement for everything identified. We simply identify that, that the performance of that circuit along with some aging infrastructure that occurs with that circuit requires some investigation. And that's when the folks closer in the field will do that investigation to determine what the right remediation actions are. Some of those are full circuit rebuilds. Others are more isolated, smaller type projects. Some might involve some, automatic smart-grid-type technology. It's not a one-size-fits-all type of solution.

JUDGE CLARK: Thank you. That answers my questions. Any questions based on my questions from MECG?

MR. LYSKOWSKI: No questions, Your Honor.

JUDGE CLARK: Any questions based on my question from Public Counsel?

EXAMINATION

BY MR. WILLIAMS:

Q. Thank you. Mr. Alexander, you were saying that Evergy -- I'm going to say Missouri Metro -- looks for reliability issues at -- you said pockets or reliability issues as part of your letter rebuilds, replacements, rationale for when to go forward with addressing or investing something in that area and in order to prove improve reliability, correct?

A. That's correct.

Q. What kind of reliability are you looking to improve to?

A. There's not a specific target, but we are looking for outliers that we identify that we could have a customer experience issue in a certain area. And the idea is to address that before customer complaints come in and proactively improve the reliability for those customers.

Q. And this gets to what our witnesses are saying, but do you do a cost benefit analysis for making those investments for that reliability improvement and consider it whenever you're making a decision about what steps to take?

A. So initially, when the program was first identified over a dozen years ago, no, there was no cost benefit analysis performed. Subsequent to that, starting around 2020 is when we started working with 1898 & Company and utilizing the AssetLens software. And utilizing that software was specifically identified as a reason to address the question that you have there was to understand that with such a large potential pool of projects that we need some sort of prioritization method and to compare the, the benefits of those projects to the estimates of the costs to do those improvements would be the prudent thing to do to make sure that we're addressing the worst situations first.

Q. You're saying that 1898 does an economic benefits analysis?

A. Yes. So the tool, AssetLens generates a score, which we call a BCR score. And it is essentially a ratio of the benefits divided by the costs.

JUDGE CLARK: Do you know what BCR stands for?

MR. ALEXANDER: Benefit to cost ratio.

JUDGE CLARK: Thank you.

Q. (By Mr. Williams) And is AssetLens the only thing you rely on for your cost benefit analysis?

A. That is the primary item that we rely on. It itself relies on the ICE calculator, which was developed

by the Department of Energy and is used industry-wide as the tool that calculates those benefits.

Q. Does ICE stand for something or is it --

A. Yes, it does. And now I need to think of that acronym. It is the investment -- yes. It does. And I'm having a brain fart right now, so.

Q. You don't recall or you don't know?

A. I do not recall right now.

MR. WILLIAMS: No further questions. Thank you.

JUDGE CLARK: Any questions based on my question from Staff?

MR. VANDERGRIFF: No. Thank you.

JUDGE CLARK: Any redirect based on that from Evergy?

EXAMINATION

BY MR. BAILEY:

Q. Just one. Mr. Alexander, Do you recall that ICE stands for interruption cost estimate?

A. Yes, I do now. Thank you.

JUDGE CLARK: Thank you, and thank you for coming back in to answer my question. Now, you're excused.

MR. BAILEY: And he's excused, right?

JUDGE CLARK: He is double excused.

MR. BAILEY: And then so with Nathan's offer to waive Riecheck, who is going to come Tuesday, if it's okay with you, Your Honor, I'd like to motion in Exhibits 89 and 90?

JUDGE CLARK: Hold on just a second. I want to be sure I haven't got any questions for him. So you're not objecting to admitting the testimony into the record and you're waving cross?

MR. WILLIAMS: That's correct. As long as nobody else has any cross and the commission doesn't have any questions.

JUDGE CLARK: Does anybody else have any questions for this witness or any cross-examination for this witness? I hear none.

MR. BAILEY: And there was one more exhibit. I'm sorry, I misspoke. 78 is his rebuttal, and then 89 and 90 are surrebuttals confidential and public.

JUDGE CLARK: So give me the exhibit numbers again.

MR. BAILEY: 78 is Riecheck rebuttal.

JUDGE CLARK: And after that it's just the 89 and 90.

MR. BAILEY: That's correct, Your Honor.

JUDGE CLARK: Any objection to admitting Riecheck rebuttal, confidential surrebuttal, and public surrebuttal onto the hearing record? Hearing no objections. Exhibits 78, 89, and 90 are admitted onto the hearing record.

(Exhibits 78, 89, and 90 were received into evidence.)

MR. BAILEY: And before we move on to the next issue, Evergy's witness, Riecheck, is excused as well? He does not need to come Tuesday or are we still determining that?

JUDGE CLARK: I can't see anything we would need him for.

MR. BAILEY: Thank you. And then so for Issue 20F -- are we on? Okay. For Issue 20F, the company calls Darrin Ives.

JUDGE CLARK: Well, wait, hold on a second.

MS. WHIPPLE: It's because all these issues are related, so --

JUDGE CLARK: Is it going to encompass 19 at all, or is it just 20?

MS. WHIPPLE: Ives is only for 20F, but these issues are all related. So we're putting all the company witnesses up for --

JUDGE CLARK: That's what he testifies to on 20F.

MS. WHIPPLE: It's transmission investment. But the 20F and H and 19A and B are the issues that are related to the OPC disallowances. And so we're offering --

JUDGE CLARK: As long as it's not confusing, I'm fine.

MS. WHIPPLE: We're trying to be less confusing than to have them come up again with the 20 A and B issues, which are not related.

JUDGE CLARK: That is fine. So which 20 sub-issues is he addressing?

MS. WHIPPLE: F.

JUDGE CLARK: Thank you. And, Mr. Ives, you are still under oath.

MR. STEINER: We tender Mr. Ives for questioning.

JUDGE CLARK: Is there any cross-examination for Mr. Ives on 19 distribution investment or 20F? MECG?

MR. LYSKOWSKI: No questions, Your Honor.

JUDGE CLARK: Public Counsel?

MR. WILLIAMS: No. Thank you.

JUDGE CLARK: Staff?

MR. VANDERGRIFF: No. Thank you.
JUDGE CLARK: I don't hear any commission questions. You may step down.
THE WITNESS: Thank you, Judge.
JUDGE CLARK: Thank you.
MR. BAILEY: Now, this issue of '19 and then 20F and H are done, so, for the company.
JUDGE CLARK: Thank you. Staff?
MR. STEINER: So hang on just a second. Are we starting Issue 20, Judge?
JUDGE CLARK: Well, I think Staff still gets to put up witnesses on 19.
MR. BAILEY: Staff doesn't have any 19. I don't think they do.
JUDGE CLARK: Does Staff have witnesses for 19?
MR. VANDERGRIFF: We do. Before I begin, I'd like to enter myself into the record.
JUDGE CLARK: Please.
MR. VANDERGRIFF: I'm Staff counsel Eric Vandergriff. And that's E-R-I-C, V as in Victor, A-N, D as in delta, E-R-G-R-I, F as in Frank. I work here at the Governor's Office Building. We'd be calling Mr. Malachi Bowman to appear for 19A and B.

JUDGE CLARK: Thank you. And thank you for clarifying that for the record. Please be seated and state and spell your name for the record.

MALACHI BOWMAN, of lawful age, being produced, sworn, and examined testified as follows:

MR. BOWMAN: Hello, my name is Malachi Bowman. That's M-A-L-A-C-H-I B-O-W-M-A-N.

EXAMINATION

BY MR. VANDERGRIFF:

Q. Good morning, Mr. Bowman. How are you employed?

A. I'm employed by the Public Service Commission, Engineering Analysis Department, Industry Analysis Department.

Q. Did you prepare or cause to be prepared testimony in this case marked as Exhibit 129 public and confidential?

A. Yes. I did.

Q. Do you have any changes or corrections to that testimony?

A. No, I don't.

Q. Are the answers contained in that testimony true and correct to the best of your knowledge and belief?

A. Yes.

Q. If I were to ask you those same questions today, would your answers be the same?

A. Yes.

MR. VANDERGRIFF: I move for the admissions of Exhibit 129, public and confidential.

JUDGE CLARK: Any objections to admitting Exhibit 129, Mr. Bowman's rebuttal testimony public and confidential under the hearing record? Hearing none, Exhibit 129 is admitted onto the hearing record.

(Exhibit 129 was received into evidence.)

MR. VANDERGRIFF: Your Honor, if the commission doesn't have any questions and if we don't have any cross-questions, can we just move to that point? And in the interest of time before the agenda, get Mr. Bowman off excused?

JUDGE CLARK: I think this will work faster if I just go through it the way I normally do.

MR. VANDERGRIFF: Thank you, Your Honor.

JUDGE CLARK: Are there any questions for Mr. Bowman from Public Counsel?

MR. WILLIAMS: Thank you. No.

JUDGE CLARK: Google -- I'm sorry. MECG?

MR. LYSKOWSKI: No questions.

JUDGE CLARK: Evergy Missouri Metro?

MR. BAILEY: No questions.

JUDGE CLARK: I don't believe there are any questions from the commission.

MR. MITCHELL: I have this one.

JUDGE CLARK: I apologize. Commissioner Mitchell, please go ahead.

EXAMINATION

BY MR. MITCHELL:

Q. I'm curious, the AssetLens tool that is used to evaluate cost benefit ratio, are you aware of any other utilities that --

JUDGE CLARK: Commissioner, can you speak into the microphone, please?

Q. (By Mr. Mitchell) I'm sorry. The AssetLens tool that's used by the company to evaluate the cost benefit ratios, are you aware of any other utilities that use that tool?

A. I do not know the, the exact utilities, but I do believe there are. I just didn't include that in my testimony.

Q. Would you consider that sort of an industry standard?

A. I guess, I, I don't know if I can say that. I guess I, I, I didn't dive into that too deeply.

Q. Do you think it's common that tool is used?

A. Possibly, possibly.

MR. MITCHELL: Thank you.

JUDGE CLARK: Thank you, Commissioner. Is there any recross based on commission questions? Public Counsel?

MR. WILLIAMS: Yes, thank you.

EXAMINATION

BY MR. WILLIAMS:

Q. In response to Commissioner Mitchell, you indicated that you're aware that other utilities are using AssetLens from 1898, correct?

A. I -- it -- I've saw it kind of in passing. I didn't dive into it too deeply on, on who exactly, though.

Q. You're saying you're aware that there are some that you don't know. Is it your testimony that you don't know how they're using it or exactly who's using it? You can't testify to that here today, correct?

A. Right.

Q. So you have no idea if it's considered to be an industry standard either, correct?

A. Not, not that I would testify for.

Q. And you don't know if it's commonly used either, do you?

A. No.

MR. WILLIAMS: Thank you.
JUDGE CLARK: Any questions based upon Commissioner questions from MECG?
MR. LYSKOWSKI: No questions.
JUDGE CLARK: Evergy Metro?
MS. WHIPPLE: One moment, please, Judge.
MR. BAILEY: No questions.
JUDGE CLARK: Any redirect?
MR. VANDERGRIFF: Your Honor, Staff does have a redirect.
JUDGE CLARK: Go ahead.

EXAMINATION

BY MR. VANDERGRIFF:

Q. Mr. Bowman, you were asked about AssetLens from the commissioner. You also had some questions from the Public Counsels. Whether or not it is Staff's -- do we have a concern with the visibility of AssetLens?

A. Yes.

Q. And what would that concern be? Would you mind describing it?

A. So the current concern is that we don't have access to the underlying analysis that AssetLens uses to create those benefit cost ratios. So we, we, as Staff, we can't evaluate how necessarily those, those asset replacements are being suggested to the company.

Q. So we acknowledge that some other utilities may be using something like AssetLens. But how would AssetLens been a sort of industry standard impact your recommendation or position on Issue 19B?

A. I don't think it would impact it at all, because I think Staff has a responsibility to look into how exactly -- you know, if, if the company is using this to prioritize investment and they're saying that it's reasonable, I don't think Staff can necessarily go along with saying that it is reasonable or isn't reasonable without understanding that underlying analysis.

Q. So you mentioned reasonability and the underlying analysis. Would you mind explaining what is our primary concern with -- or what would we be able to do if we had that underlying analysis?

A. Staff would be able to review it and determine whether or not Staff believed it was a reasonable method to prioritize their asset replacement.

MR. VANDERGRIFF: No further, questions. Thank you.

JUDGE CLARK: Mr. Bowman, you may step down.

MR. BOWMAN: Thank you.

JUDGE CLARK: The Staff have any other witnesses for this issue?

MR. VANDERGRIFF: Not for Issue 19.

MS. WHIPPLE: Just a quick question on that because I really think that we could resolve, 19A and B and 20 F and H, except for OPC's witnesses right now.

JUDGE CLARK: Explain.

MS. WHIPPLE: I believe Staff will agree that we are done now with 20 F and H, 19A and B, except for OPC's witnesses, which are coming tomorrow.

JUDGE CLARK: Okay.

MR. VANDERGRIFF: Your Honor, so long as the commission doesn't have any questions for Trevor Rucker and Malachi Bowman for those issues in Issue 20, we're good with those as well.

JUDGE CLARK: Hold on just a second. And what witnesses are we talking about beyond Bowman?

MR. VANDERGRIFF: Trevor Rucker, Malachi Bowman is adopting his testimony -- excuse me, Shawn Lange is adopting that testimony.

JUDGE CLARK: Are there any other commission questions for that witness? I don't believe so. I have no questions.

MR. VANDERGRIFF: Thank you, Your Honor.

JUDGE CLARK: So are we going to be admitting testimony, or what are we doing here now?

MR. VANDERGRIFF: Well, I guess I would --

JUDGE CLARK: We're calling witnesses.

MR. VANDERGRIFF: I guess if nobody objects, I would move to admit Mr. Trevor Rucker's testimony.

JUDGE CLARK: That's where I thought we were going. Any objections? And what number is that, please?

MR. VANDERGRIFF: Excuse me. This would be Exhibit 116. It's going to be public and confidential direct testimony of Trevor Rucker with Shawn Lange adopting it.

JUDGE CLARK: Is there any objection to admitting Mr. Rucker's testimony onto the hearing record? Hearing none, Exhibit 116 is admitted onto the hearing record.

(Exhibit 116 was received into evidence.)

MR. VANDERGRIFF: And give me just one more second.

JUDGE CLARK: Take your time.

MR. VANDERGRIFF: This whole thing, I'm kind of getting on board as well.

JUDGE CLARK: Oh, I understand. Tell you what, why don't we take -- this seems like a good time right now to take a break, as we have agenda coming up, and that will give us time to set up for agenda. Hello?

MR. VANDERGRIFF: I got it. Just one more, and we'll be good.

JUDGE CLARK: I'm still going to take it up after this.

MR. VANDERGRIFF: Thank you, Your Honor.

JUDGE CLARK: So we're going to recess now until after agenda.

MR. SCHULTE: Hi there. This is Andrew Schulte. Does anybody know about what time agenda will be over?

MS. MYERS: Hi, Andrew. It's Jamie. I would say probably an hour, just because we have some case discussion items, and I don't know how long that'll take.

MR. SCHULTE: Great. Thank you.

MS. MYERS: You're welcome.

JUDGE CLARK: Let's go back on the record. Hope you all had enough time to get lunch. Now, if I remember right, we were still working on hammering out what witnesses are going to be testifying on 20. Is that correct?

MR. VANDERGRIFF: Would you mind restating that, please?

JUDGE CLARK: If I remember right, when we left off, we were still determining what witnesses would

be taking the stand on 20 and which ones, I guess, were being waived.

MR. VANDERGRIFF: My recollection is that we were trying to enter in Trevor Rucker's testimony. I had mentioned Exhibit 116, adopted --

JUDGE CLARK: I thought we already did that for Rucker. Let me look and see.

MR. VANDERGRIFF: We still needed to do 162.

JUDGE CLARK: That's fine. You had mentioned there was another one, and I cut you off because we need to get ready for agenda. Apologize for that. What number did you say again? Yeah. It's 116. And you said what other number? 169?

MR. VANDERGRIFF: 116.

JUDGE CLARK: 116? I got 116.

MR. VANDERGRIFF: And 162.

JUDGE CLARK: 162. Thank you. Any objections to admitting the surrebuttal true-up direct testimony -- any objection to admitting the surrebuttal true-up direct testimony onto the hearing record? Okay, that'll be so admitted and that is Exhibit 162. So I've got down for vergy Metro for the 20 issue is Gunn, Klote, and then for Staff, Young, and then for Public Counsel, Geofe Marke and John Riley. Is -- Am I correct in that

when Gunn was up on the stand last time it was for this issue, or was it incorrect? Okay. So he's taking the stand again? All right. Thank you. Is that where we are?

MR. VANDERGRIFF: That would be for 20B. There are two other subparts.

JUDGE CLARK: Oh, you are right.

MS. KERR: For issues 20 B, C, and E. We

JUDGE CLARK: We got Mulvaney, Spanos.

MR. STEINER: Spanos isn't here till next week. So there are three issues to go, Your Honor. B, C, and E under 20.

JUDGE CLARK: And we just did F. Correct?

MS. WHIPPLE: We did F and H.

JUDGE CLARK: Thank you.

MS. WHIPPLE: And issue 19, of course.

JUDGE CLARK: We're ready to start 20 B, C and E?

MS. WHIPPLE: We are in, Judge. We would offer a mini opening.

JUDGE CLARK: That would be great. And who else has mini openings for these? Okay. Go ahead.

MR. HIAT: May it please the commission. Good afternoon, commissioners and your honor. My name is Chandler Hiat, and I am appearing on behalf of

Evergy Missouri Metro discussing issue 20 subparts B, C, and E.

JUDGE CLARK: Can you give me some more of those for the commissioners, please?

MR. HIAT: The questions in this segment pertain to Evergy Metro's rate base. The construction work-in-progress from Mullin Creek two, the generation facility, EMM has requested a certificate of convenience and necessity or CCN. Yeah. Sorry.

JUDGE CLARK: What (indiscernible).

MR. HIAT: And case number EA20260154 belongs in rate base consistent with Senate Bill 4. Additionally, the retired EMM plant that remains in rate base should continue to earn a return. The partial stipulation agreement filed October 2nd resolves the revenue and billing determinant issues, jurisdictional allocations, payroll and incentive compensation, maintenance and operating expense, amortizations, property tax, nuclear production tax credit, and Inflation Reduction Act trackers, depreciation rates, subject to MECG's preserved life estimate adjustments, and the storm and injury and damages reserves.

Additionally, the nonunanimous stipulation agreement filed on October 2nd resolves the pensions and other post employment benefits.

Whether Mullin Creek two construction work-in-progress belongs in rate base per issue 20B, the company witnesses Kevin Gunn and Ron Klote will be available to discuss this issue. Issue 20E regarding the rate of return applied to CWIP will be discussed by witness, Geoffrey Ley.

And finally, regarding issue 20 pertaining to a retired plan return thereon will be discussed by witnesses Darrin Ives, Ron Klote, and Ryan Mulvany, and John Spanos.

First, regarding issue 20B, EMM requests that the commission to approve the construction work-in-progress from Mullin Creek 2 in rate base in this case. Staff and Public Counsel oppose. Missouri revised statutes 393.135.2 allows construction work-in-progress for new natural gas units in rate base in lieu of allowance for funds used during construction. Staff's objection is one of timing, particularly that the statute requires that the commission determine that the amount of CWIP in EMM CCN case EA 20260154, which is still pending before the commission.

On October 2, the company, Staff, Renew Missouri, and MECG filed a stipulation in that CCN case. That stipulation and agreement provides that the allowance for funds used during construction accrues "Until the date the expenditures are included in rate base through CWIP inclusion," which gives as January 6, 2027, the date through which the company's tariff in this case is suspended. The amount here is an early stage amount well below the total project cost the company has asked to the commission to approve in Mullin Creek two CCM proceeding.

Additionally, the statute protects customers because that amount of authorized CWIP is subject to refund with interest if costs are later found imprudent or if the unit is not placed in service within a reasonable time. Denying EMM CWIP only defers the cost of the facility, thereby accumulating allowance for funds used during construction, subjecting ratepayers to later pay a return on depreciation on the asset.

OPC witness, Mr. Murray, acknowledges that the company's nominal analysis shows customer savings about $95.8 million dollars with CWIP in rate base. Second, issue E -- Oh, why is this too expensive?

Okay. OPC proposes a separate lower return, a proposal it raised for the first time in surrebuttal. Mr. Murray's proposed rate of return ranged 5.08 to 6.16 percent, well below the company's requested authorized rate of return. The company and Staff are in agreement and oppose OPC's recommendation to apply a different pretax rate of return for CWIP.

Staff witness, Dr. Won, testifies that Mr Murray's alternative capital structure "does not comport with established regulatory rate making principles," because it, "artificially depresses the authorized return below the utility's actual weighted average cost of capital." Section 393.125.2 authorizes construction work-in-progress in rate base in lieu of allowance for funds used during construction, and nothing in it suggests that a separate rate of return. Staff's position on issue 20E is on the screen. If construction work-in-progress is included in rate base, Staff's position is that "it should be subject to the overall rate of return ordered by the commission."

Finally, regarding issue 20C pertaining to retired plant and return, Staff would deny a return on approximately $50 million for retired plant that

remains in rate base. Mr. Young acknowledges that a different assignment of this kind "may be new." Staff relies on the commission's decision pertaining to Evergy Missouri West Sibley plant, but the Sibley plant was an entire plant which was retired early. This is ordinary replacement of mass property, which group depreciation expects, and Staff does not claim any of EMM's replacements are imprudent.

The company therefore requests that the commission to include Mullin Creek two construction work-in-progress in rate base at the company's authorized rate of return to maintain a rate of return on retired plant that remains in rate base, and finally, to approve the October 2nd partial stipulation and agreement. Thank you.

JUDGE CLARK: Any commission questions? I've got a couple that are legal questions, so you're the appropriate person. You had indicated the CCN case, and I'm not on that case in any way. But I'm aware of it to a degree. And you said it was a timing issue, and my understanding is that the statute requires or is there a rule, I don't remember which, requires us to determine the CWIP at the time the CCN is granted. Is that correct?

MR. HIAT: That is correct.

JUDGE CLARK: And so I'm not really -- I didn't understand exactly what you said. You submitted a stipulation, and you see the CCN resolving before the date at which the commission suspended tariffs to comes to be. Is that correct?

MR. HIAT: Judge, I defer you to speak with witness Kevin Gunn and Ron Klote on the specifics of that stipulation and the timing of the issue.

JUDGE CLARK: Thank you.

MR. HIAT: Thank you. Judge,

MR. WILLIAMS: Judge, Public Counsel will do a brief opening.

JUDGE CLARK: Please go ahead.

MR. WILLIAMS: May I do it from here?

JUDGE CLARK: If you like.

MR. WILLIAMS: Thank you. May it please the commission. Public Counsel's, positions are really very simple. One is that until the commission sets an amount that may be recovered as construction work-in-progress in a certificate case, the commission cannot order any construction work-in-progress recovery in this pending rate case. And that has not happened yet. I don't disagree that other parties have filed a stipulation and agreement

in that case, but Public Counsel will be opposing that.

Second, Public Counsel has taken the position that the costs that have been incurred to date are preconstruction costs, not construction work-in-progress. So we're also opposing recovery on that basis.

And then as to 20E, our position is -- well, construction work-in-progress allows recovery sooner than you would get with accumulated funds used during construction. That would be accumulated in account for being dealt with in a future rate case. So it changes the timing of when the utility gets money.

Also, for allowance for funds used during construction, they're done at a different rate that's below the weighted average cost of capital or rate of return that's allowed in cases. In other words, it's not treated as rate base. Typically, rate base is a higher amount. What we're proposing is that the commission should limit the rate base recovery should it allow construction work-in-progress in this case to not allow a return that would exceed what would be done in our allowance for funds used during construction, and there's nothing

that prevents the commission from exercising its discretion to do so.

JUDGE CLARK: So you said an amount equal to the FAUDC?

MR. WILLIAMS: I'm sorry?

JUDGE CLARK: You said an amount limited to an amount equal to the FAUDC?

MR. WILLIAMS: Not exceeding it in terms of impact. I mean, you need to look at the timing and the -- basically, net present valuing.

JUDGE CLARK: So not to exceed FAUDC?

MR. WILLIAMS: In the impact.

JUDGE CLARK: Okay.

MR. WILLIAMS: Oh. And another issue we have is if the commission allow construction work-in-progress to follow cost causation principles as to who in terms of customer classes will pay for that construction work-in-progress. And our position, it would be the large load power service class.

JUDGE CLARK: Okay.

MR. WILLIAMS: I don't have any further for the opening.

JUDGE CLARK: Thank you. That was helpful.

MS. KERR: Oh, we -- I already gave my opening for all of 20.

JUDGE CLARK: Okay.
MS. KERR: Thank you.
JUDGE CLARK: I think it's -- Evergy, would you like to call your first witness?
MR. HIAT: Thank you, Your Honor. Evergy calls Kevin Gunn.
JUDGE CLARK: And, Mr. Gunn, you're still under oath?
MR. GUNN: (No verbal response.)
JUDGE CLARK: Go ahead.
MR. HIAT: Hi, Kevin. Welcome back, and I tender the witness for cross examination or commission questions.
JUDGE CLARK: Any cross examination from MECG?
MR. LYSKOWSKI: No questions, Your Honor.
JUDGE CLARK: Public Counsel?
MR. WILLIAMS: Thank you. No.
JUDGE CLARK: The Staff of the Commission?
MS. KERR: No. Thank you.
JUDGE CLARK: Any bench or any Commissioner questions? I hear none. You may step down, Mr. Young (sic).
MR. HIAT: Can we call Ronald Klote.
JUDGE CLARK: And I'll remind you're still under oath.

MR. STEINER: Actually, he hasn't because this is the first time, so I'm going to go through the direct examination of Mr. Klote.

JUDGE CLARK: I appreciate that. You look very familiar to me. Raise your right hand to be sworn. Please be seated and state and spell your name for JUDGE CLARK reporter.

RONALD KLOTE, of lawful age, being produced, sworn, and examined testified as follows:

MR. KLOTE: It's Ronald Klote.

EXAMINATION

BY MR. STEINER:

Q. Mr. Klote, where do you work?

A. At Evergy.

Q. What is your position there?

A. I'm a senior director of regulatory affairs.

Q. Mr. Clote, did you cause to be prepared direct testimony in this case, which has been premarked as Exhibit 41, rebuttal testimony, which has been premarked as Exhibit 42, surrebuttal testimony, which has been premarked as Exhibit 43, and true-up rebuttal testimony, which has been premarked as Exhibit 44.

A. Yes. I did.

Q. Do you have any changes or corrections to that testimony I just went through?

A. No. I don't.
Q. If I were to ask you the same questions contained in that testimony list, would your answers be substantially the same?
A. Yes. They would.
Q. The answers given in the testimony you filed are true and accurate to the best of your knowledge and belief?
A. Yes. They are.
MR. STEINER: Thank you. Your Honor, I would move for the admission of Exhibits 41, 42, 43, 44, and I would tender this witness for questioning.
JUDGE CLARK: Thank you. Any objection to admitting close direct rebuttal, surrebuttal, and true up direct, and true up rebuttal. Hearing none, Exhibits 41, 42, 43, and 44 are admitted onto the hearing record. Any cross examination from Public Counsel?
MR. WILLIAMS: Thank you. No.
JUDGE CLARK: MECG?
MR. LYSKOWSKI: No. Thank you.
JUDGE CLARK: Did I already ask Public Counsel? I took you out of order. Okay.
MR. WILLIAMS: I still don't have any cross for him, though.

JUDGE CLARK: That's good to know. Staff?

MS. KERR: No. Thank you.

JUDGE CLARK: Any commissioner questions? I hear none at this time, but I have a few questions for you. In your rebuttal testimony, you include details of the turbine reservation fees. Would the turbine reservation fees be included as part of the plant in service in Mullins 2 when it is placed into service if there were no CWIP to consider?

MR. KLOTE: Short answer is yes. Unpack that a little bit, Those turbine reservation fees are part of the construction costs that will be accumulated and recorded in account 107 CWIP and, ultimately, once the plant goes in service, those total project costs will be included as -- we'll get PISA treatment, and then ultimately will be put in service in the next rate case subsequent to when it goes in service.

JUDGE CLARK: Why is it included in CWIP?

MR. KLOTE: Why are those -- because they're -- really, in order to get a turbine, you have to pay these reservation fees. They're part of the construction costs of the total project In order to get the plant built and be able to provide

electricity, you got to have those turbines, or that cost is the reservation fees that we have to pay.

JUDGE CLARK: Thank you. Also, in your rebuttal testimony, you challenged Staff's witness Young's adjustment to the rate base. And that you stated, for example, the analysis includes an incorrect depreciation rate on 135.

MR. STEINER: Your Honor, just -- If I could just -- This is . Would actually be issue C, I believe, and not the CWIP issue.

JUDGE CLARK: I thought we were doing all issues on 20. Are we not?

MR. STEINER: We are, but just -- he's up again on that issue. But --

JUDGE CLARK: So we're going to take him off the stand for each sub issue?

MR. STEINER: That's why --

JUDGE CLARK: I'm fine with that.

MR. STEINER: That's why we've been doing it. I'm fine with you. I just want to make sure you knew this was -- you're asking not about a CWIP question. We could get him done all now. That'd be great. But I'm just saying --. I'm just alerting my witness. It's not a CWIP issue.

JUDGE CLARK: Fair enough. I'll save my question. Okay. Bear with me for a second, I have to figure out where I am again.

JUDGE CLARK: Any questions based upon my questions or any cross examination based on my questions for MECG?

MR. LYSKOWSKI: No, Your Honor.

JUDGE CLARK: Public Counsel.

MR. WILLIAMS: Thank you, no.

JUDGE CLARK: The Staff of the Commission.

MS. KERR: No. Thank you.

JUDGE CLARK: Any redirect from Evergy Missouri Metro?

MR. HIAT: No redirect.

JUDGE CLARK: Mr. Klote, you can stand down for issue B. At this time, I'd like to recall Kevin Gunn to the stand. And you're coming back up on that same issue 20B.

CHAIR HAHN. Apologies.

MR. GUNN: No worries.

EXAMINATION

BY CHAIR HAHN:

Q. You offered testimony in EA 20260154 Mullin Creek Number 2 CCN surrebuttal and it says the commission 393135 directs the commission to determine in that

proceeding what amount of CWIP may be included in rate base. And in this proceeding, tell me how you interpret the laws to what's required in each proceeding. If it might just be a better question.

A. No. I don't -- I don't disagree that, that's determined in the CCN. I think -- the, the, the point is, it's really a timing issue. So I think the commission has three options in order to do that. And just to give everybody a, a level set, where we are in the CCN proceeding is we have provided a nonunanimous stipulation and agreement. Those hearings start on Monday. And the nonunanimous was four out of the five parties with no real public opposition at the LPH. So, it's our opinion that there's really three options.

One is they could decide that CCN case before an order is issued in this case. They could do it concurrently. The timing is such because of the briefing schedule and the hearing schedule that those align actually pretty well, and some of that was on purpose in order to do that. I also believe that the commission could issue a conditional order that says that any construction work-in-progress that was included in rate base would be contingent on the findings in the CCN case because all of those could be done before rates became effective.

It's obviously, I think, the first two options are from a procedural standpoint, probably a little cleaner, but I do think that the commission would have that authority. So we just believe that the posture of the CCN case makes it absolutely doable to have concurrent decisions. So you would -- you would essentially decide them concurrently.

Q. One other question. I think it's argued in the Mullen Creek number 2 that the resource is for resource adequacy. Is there any part of that resource that would be used to serve large users, or has that cost allocation been discussed or determined?

A. So the testimony is that the unit is primarily to address SPP planning reserve margin increases. It also showed up in our IRP -- that, that type of thermal resource showed up in our IRP is early as 2024. So we think it's inappropriate to say that it is due to be serving large load -- or singularly to large load. It is a system resource and has been in that IRP since 2024, and it became even more important with the changes in the SPP planning reserve margins.

Q. Got it. Thank you. So it'd be allocated to all customers?

A. Correct.

Q. Okay. And that would be based upon --

A. And obviously, when it came into -- when it came into service and you had the general rate case, those allocation issues would be determined at that time -- at the -- at the time that it came in. But my testimony and the testimony that's in the case is that it showed up at the IRP --.a thermal resource of this type showed up in 2024 -- as early as 2024 and the metro capacity position was affected by the increases in the SPP planning reserve margin, which is what this unit is designed to deal with.

Q. Understood. I'm just trying to think if the CWIP costs were assigned in this case, how they would be cost allocated or if they could be cost allocated differently. So I was just thinking that through.

A. But I think that would be in the -- in the subsequent rate case.

CHAIR HAHN: Thank you.

JUDGE CLARK: Any follow-up based on commission questions from MECG?

MR. LYSKOWSKI: No questions, Your Honor.

JUDGE CLARK: Public Counsel.

MR. WILLIAMS: Oh, yes.

EXAMINATION

BY MR. WILLIAMS:

Q. You testified that the plant was being built because of SPP planning reserve margins, you recall that?

A. That's not exactly what I said. What I said was that a thermal recess of this type was showing up on our IRP to meet our resource needs in 2024.

What exacerbated that issue was SPP changes in the planning reserve margins both in the winter and summer -- .increases in the both the winter and summer planning reserve margins.

Q. And is not part of your integrated resource planning or expected load additions?

A. Say that again?

Q. As part of your integrated resource planning and your need for additional capacity is not anticipated load growth a part of that.

A. Sure. I mean, you're planning for meeting your planning needs. So, yes.

Q. So wasn't the company planning for the addition of data centers or LLPS load when you were doing this integrated resource planning in '24 and '25?

A. At that point, especially if you look at the Metro capacity, the Missouri Metro capacity was actually in good shape. It was the SPP planning reserve margins that really caused that to go. So this was designed to deal with organic load growth, SPP reserve margins, and

system growth. I think you're looking for a but-for test, and I don't think this passes the but-for test. These resources were being built for the system growth, not to directly serve a large load.

Q. So you're saying you needed 440 megawatts of combustion turbine capacity because of your organic load growth and the increase in SPP planning reserves --

A. I think if you go back --

Q. In the '24-'25 time frame?

A. I think if you go back and look at the IRP in the 2024, this type of thermal resources was contemplated to hit those megawatt.

Q. Well, I understand that, but isn't part of the reason for the sizing because of anticipated load growth?

A. Well, not just anticipated load growth, but also increases in the planning reserve margin. There were substantial increases in the SPP planning reserve margin, which completely caused companies in SPP to have to relook at what their resource needs were.

Q. Well, what were those reserve margin changes?

A. I don't have them in front of me. But they were significant percentages in both the summer and winter planning reserve margins.

Q. And then I want to turn to -- I have the same concern as the Chair about the construction work-in-

progress. I mean, if it's implemented in this case, you're anticipating and recovering it from customers. Don't you need to address how it's recovered from customers in terms of customer classes?

A. Well, first of all, let me say that Office of Public Counsel participated and put some of, I think it's been said, some of the best construction work-in-progress, guardrails on, an SB4. So the risk of this plant being stranded or something like that is incredibly low because of the clawback provisions that are -- that are -- that are contained in SB4. So, there's great provision --

MR. WILLIAMS: Judge, would you direct him to answer the question? I mean, I'm not asking about the protections that we're putting in place. I'm just asking is, don't you need to decide -- doesn't the commission need to decide now how construction work in progress is going to be collected from customers in this case in terms of customer classes?

JUDGE CLARK: It is a binary yes or no question.

MR. GUNN: They will allocate it. The small impact of whatever the $5.4 million or whatever the impact is in this case will be allocated in this case. But again, there are protections there to

make sure that if the plant doesn't get built, they can go back to that.

MR. WILLIAMS: Thank you. I have no further questions at this time.

JUDGE CLARK: Thank you. Any questions based upon the Chair's question from the Commission Staff?

MS. KERR: No. Thank you.

JUDGE CLARK: Any redirect from Evergy Metro?

MR. BAILEY: Your Honor, just one. You got cut off there. You want to finish your thought?

MR. GUNN: I think I made my point about the, the protections in SB4.

JUDGE CLARK: Mr. Gunn. Thank you for taking the stand again. Appreciate it.

MR. GUNN: Thank you.

JUDGE CLARK: I believe that's Evergy's last witness for the sub issue. Correct? Staff?

MS. KERR: Call Matt Young. 120B. Right?

JUDGE CLARK: Correct. He's also a witness on 20C. Is that correct?

MS. KERR: I have the same witness for 20C and E. That means Mr. Young --

JUDGE CLARK: I don't believe Mr. Young's been sworn yet.

MS. KERR: He's been sworn --

JUDGE CLARK: Has he?
MS. KERR: -- yesterday.
JUDGE CLARK: Witnesses have been getting up and down so fast. It's hard for me to keep track.
MR. YOUNG: Don't blink.
JUDGE CLARK: I'll remind you're still under oath, and I'll sit over here and be quiet.
MS. KERR: I can go through his exhibits again if you need that. Okay?
JUDGE CLARK: I don't think that's necessary.
MS. KERR: But he was here yesterday. I tender Mr. Young for cross.
JUDGE CLARK: Thank you. On behalf of the Office of Public Counsel.
MR. WILLIAMS: No questions. Thank you.
JUDGE CLARK: MECG?
MR. LYSKOWSKI: No questions.
JUDGE CLARK: Evergy, Missouri Metro?
MR. BAILEY: Yes we have a few questions and just to be clear, we're doing the CWIP issue. He's going to --.
JUDGE CLARK: We're on B.
MR. BAILEY: So he'll be back for --
JUDGE CLARK: Correct. He should be back for --

MR. BAILEY: Just a few questions then.

EXAMINATION

BY MR. BAILEY: :

Q. Hi, Mr. Young. How are you?

A. Doing good. Thanks.

Q. Do you have your testimony in front of you?

A. I do.

Q. Could you turn to page 39 of your direct testimony?

A. I'm sorry. 39?

Q. 39. yeah. I'm looking at the line starting on 13.

A. Which ones?

Q. It starts on 13.

A. Thanks. I'm there.

Q. So section 393.135 was revised in 2025 to make an exception for rate based treatment of CWIP for new natural gas generating units. Is that correct?

A. That's right.

Q. And you're reading of that section 393.135 is given on advice of counsel. Is that correct?

A. Say that again, please.

Q. Your interpretation of that law is given on advice of your counsel?

A. That's right.

Q. In the Company's August 6 data request response -- well, I'm sorry. This is now on page 2 of your true-up rebuttal.

A. I'm there.

Q. Looking at line 20 through the end of the page onto three, the Company's August 6 data request responses show Mullin Creek number 2 in EMM's integrated resource planning since 2024. Is that correct?

A. I can't recall the exact paragraph from the data request. I don't remember if the integrated resource planning was a part of the response.

Q. Well, just tell me if this is correct. EMM's true up -- this is from your testimony. I'll just read it. EMM's true-up data request responses were supplied on August 6, 2026. These DRs describe EMM's contemplation of construction of generation at the Mullin Creek location as far back as 2023 and inclusion of Mullin Creek number 2 and its integrated resource planning since 2024. Did I read that correctly?

A. Yes.

Q. And then just one last question. If you wan to turn back to page 6 of your surrrebuttal and true up.

A. Okay.

Q. If the commission excludes CWIP from rate base, EMM will still recover the project's full carrying cost

from customers over the life of the plan. Is that correct?

A. That's right.

MR. BAILEY: Thank you. No further questions on CWIP.

JUDGE CLARK: I don't hear any commission questions. Any redirect?

MS. KERR: No. Thank you.

THE WITNESS: Thank you.

JUDGE CLARK: Hold on. We have one commission question.

CHAIR HAHN: One question relating to if CWIP was included in rate base in this case, what would the Staff recommendation be relating to cost allocation or do you know --

JUDGE CLARK: You may step down, Mr. Young. Thank you. That's your only witness for this. Correct? I'm sorry, I didn't hear if you said something.

MS. KERR: I didn't say anything.

JUDGE CLARK: Is Mr. Young your only witness for B?

MS. KERR: He is. Yes.

JUDGE CLARK: Thank you. Public Counsel.

MR. WILLIAMS: Public Counsel calls Dr. Geoff Marke. He's previously testified to him, so.

JUDGE CLARK: Thank you.

MR. WILLIAMS: I'll tender him for questioning.

JUDGE CLARK: And I'll remind you're still under oath. Are there any questions from the Commission Staff?

MS. KERR: No. Thank you.

JUDGE CLARK: Any cross examination from MECG?

MR. LYSKOWSKI: No questions, Your Honor.

JUDGE CLARK: Any cross examination from Evergy?

MR. STEINER: No.

JUDGE CLARK: Any commission questions? I hear none. You may step down, Dr. Marke. You may call your next witness, OPC.

MR. WILLIAMS: Public Counsel calls, Mr. John Riley. He has not been to the stand before, although he had an income tax issue that we ended up waiving cross on. So.

JUDGE CLARK: Would you raise your right hand to be sworn? Please be seated and state and spell your name for JUDGE CLARK reporter.

JOHN RILEY, of lawful age, being produced, sworn, and examined testified as follows:

MR. JOHN: John Riley, R-I-L-E-Y.

JUDGE CLARK: Go ahead.

MR. WILLIAMS: Thank you.

EXAMINATION

BY MR. WILLIAMS:

Q. Good afternoon, Mr. Riley. Good afternoon. Did you cause to be prepare, direct testimony, which has been identified as Exhibit 213 rebuttal testimony that's been identified as Exhibit 215 and surrebuttal testimony, which has been identified as Exhibit 216?

A. Yes, sir.

Q. And are you also adopting certain pages from John Robinette's (phonetic) direct testimony?

A. Yes, sir.

Q. And are those pages 6 through 9 of that testimony?

A. That's correct.

Q. And are they attached as a schedule to your surrebuttal testimony?

A. Yes. They are. They are JSR S4.

Q. Do you have any changes to any of those particular exhibits for them to be your testimony here today?

A. No, sir.

Q. Are they in fact your testimony here today?

A. Yes. They are.

MR. WILLIAMS: With that, I offer Exhibits 213, which is a confidential and public version, 215 and 216.

JUDGE CLARK: Okay.

MR. WILLIAMS: And I'm skipping 214 because I put that down for John Robinette, but I don't see the reason to muddle up the record with two versions.

JUDGE CLARK: I appreciate that. All right. Is there any objection to admitting the direct rebuttal and surrebuttal of John Riley onto the hearing record? Hearing none, Exhibits 213, 215, and 216 are admitted onto the hearing record.

(Exhibits 213, 215, and 216 were received into evidence.)

MR. WILLIAMS: And with that, I tender Mr. Riley for questioning by others.

JUDGE CLARK: Any questions from the Commission Staff?

MS. KERR: No. Thank you.

JUDGE CLARK: Any questions from MECG?

MR. LYSKOWSKI: No questions, Your Honor.JUDGE CLARK: Any questions from Evergy Metro?

MR. STEINER: No. Thank you.

JUDGE CLARK: Any Commission questions? No questions for me. Mr. Riley, you may step down.

MR. RILEY: Thank you, sir.

MR. WILLIAMS: Public Counsel has no other witnesses on this particular sub issue.

JUDGE CLARK: We're taking Riley on this on Tuesday? I'm sorry.

MR. WILLIAMS: Yeah.

JUDGE CLARK: You're correct. You're correct. I was thinking about (indiscernible).

MR. STEINER: We have a witness on E, but.

JUDGE CLARK: Got it. Okay, I don't believe anybody else has witnesses for this issue. Am I correct?

MR. STEINER: Yes.

JUDGE CLARK: So we can move on to C now.

MR. STEINER: Correct.

JUDGE CLARK: Evergy?

MR. STEINER: Company calls Darrin Ives. And company -- sorry, he's been up, you know that. (indiscernible). Oh, yeah.

JUDGE CLARK: You're tendering him?

MR. STEINER: Tendering him. Thank you. Any cross examination from MECG?

MR. LYSKOWSKI: No questions, Your Honor.

JUDGE CLARK: Public Counsel?

MR. WILLIAMS: No. Thank you.

JUDGE CLARK: Staff?

MS. HANSEN: No. Thank you.

JUDGE CLARK: Any commission questions for this witness? I hear none. You may step down.

THE WITNESS: Thank you, judge.

JUDGE CLARK: I would like to recall Young briefly. It looks like I skipped some questions I had for him, if that's okay. Let's see here. Thank you for retaking the stand. On page 12 of your CIR rebuttal, you mentioned FERC order 898. Can you summarize what FERC order 898 is?

MR. YOUNG: They reclassified certain accounts in the -- its uniform systems of accounts to allow for modern classifications of assets. A lot of the changes related to software and computer equipment.

JUDGE CLARK: Is the impact of this adjustment in the file reconciliation on line 40, retired plant and service adjustment? And before I say that number --

MR. YOUNG: WIP issue?

JUDGE CLARK: I have it down under C. If it is a C-WIP issue, I'm not aware.

MR. YOUNG: Okay. To line 40.

JUDGE CLARK: Retired plant and service adjustment, and then there's a number, and I don't know if that number is confidential.

MS. WHIPPLE: What page --

JUDGE CLARK: Reconciliation, line 40, retired plant and service adjustment.

MR. YOUNG: So, yes, the -- you're right. The, the part of my testimony that talks -- discusses 898 changes would be related to the -- that part of the reconciliation.

JUDGE CLARK: To that adjustment?

MR. YOUNG: Yeah.

JUDGE CLARK: When you say related to that part of adjustment, what do you mean?

MR. YOUNG: Oh, I'm, I'm sorry. What part of my CIR rebuttal were you looking at?

JUDGE CLARK: Your CIR rebuttal on page 12 is where you mentioned FERC order 898. It's in the filed reconciliation on line 40, that retired plaintiff service adjustment.

MR. YOUNG: Okay. So this is the --

JUDGE CLARK: And the question is the impact of the 898 adjustment reflected in that number on line 40?

MR. YOUNG: So -- Okay. It's in my -- it's in my testimony, because it should not impact my adjustment to rate base, okay? The, The accounts -- generally speaking, the accounts affected by FERC's 898 order are not accounted for as mass asset property. And so that's not what I intended to look at when I made this adjustment. I only intended to look at mass property.

JUDGE CLARK: So the -- clarify me. So the adjustment does or does not have to do with 898?

MR. YOUNG: It does not. It's in my testimony because of my, my --

JUDGE CLARK: Then.

MR. YOUNG: -- direct case. I'm, I'm sorry.

JUDGE CLARK: No. You're fine. Go ahead and finish your thought.

MR. YOUNG: Yeah. In my direct case I relied on data request response from, from EMM that had included some accounts as mass property that were not really supposed to be mass property. So I had -- there was some rebuttal testimony, and I had to clear it up and serve rebuttal.

JUDGE CLARK: Well, if it's not for -- If the adjustment wasn't made for FERC order 898, where does this adjustment come from?

MR. YOUNG: This adjustment is -- oh, the -- all of the retirements Evergy Metro has made since June 1st, 2022, which is the cutoff date in this last rate case. So since that time I looked at all retirements that are made at generation, transmission, distribution, general, general property to the extent its, it's subject mass asset accounting. And overall, this adjustment reflects the net rate base value of all that retired plan.

JUDGE CLARK: Thank you. In your direct testimony, you state that your analysis of retired assets is based on Metro's response to DR191 and quantifies the undepreciated balance of the original cost to the retired assets. These vast asset values are not impacted by higher replacement costs, correct?

MR. YOUNG: What was that last part?

JUDGE CLARK: I said these retired assets are not -- asset values are not impacted by higher replacement cost value.

MR. YOUNG: No. The values of my adjustment are never replaced -- affected by replacement costs at all.

JUDGE CLARK: Does your adjustment have any impact on the value of the current metro completed projects being included in rate base?

MR. YOUNG: No.

JUDGE CLARK: Whether qualifying for PISA treatment or not?

MR. YOUNG: Regardless of PISA treatment, no.

JUDGE CLARK: Thank you. Now Klote -- Evergy Witness Klote's rebuttal testimony indicates that there are errors in your adjustment calculation and that it should be reduced by about 20 million. Did you review the challenges to your analysis, or did you review his critique of your analysis?

MR. YOUNG: I did. A large -- A large part of the analysis was affected by a mislabel of assets as mass property when it was not supposed to be mass property. And, and the remaining lines -- 135 lines out of, I don't know, half a million lines, that I, I did use an incorrect rate. The secondary errors I fixed were, were largely immaterial to the analysis in my opinion.

JUDGE CLARK: So you made changes in response to that, correct?

MR. YOUNG: Yes. Staff's true up case reflects those changes.

JUDGE CLARK: Can you explain what changes were made?

MR. YOUNG: So, like I said, the largest material change was to reclassify for 898 accounts from mass property to not mass property, which I call individual. And the, the, the, the additional changes were to get an accurate depreciation rate, lifespan of the asset that was retired, which, which was just incorrect in the direct analysis.

JUDGE CLARK: Thank you. Those are all the questions I have for you. Any questions based on those questions from Public Counsel?

MR. WILLIAMS: No. Thank you.

JUDGE CLARK: MECG?

MR. LYSKOWSKI: No questions, Your Honor.

JUDGE CLARK: Evergy Metro?

MR. BAILEY: Your Honor. And just so I'm clear, it looks like we've moved on to the next issue when we jumped Evergy's witnesses. So I just want to make sure -- I have questions for Mr. Young on retired plan, and I can go now since he's already

up there. But I don't want our witnesses to lose their chance.

JUDGE CLARK: No. You're correct. I apologize. I'm sorry. I took people out of order. But if you can ask your questions and Mr. Young, will move to Evergy Witnesses next.

EXAMINATION

BY MR. BAILEY:

Q. Is that all right? Good with you, Mr. Young? Okay. Would you agree the purpose of PISA is to encourage grid modernization, grid hardening, and other projects supporting reliability?

A. I consider it to just for investment in the system. I don't know if it's that specific.

Q. Well, can you turn to page 37 of your direct testimony?

A. Okay.

Q. And then on line 8, are you there?

A. Yes. I'm here.

Q. And then sit -- so I'm just going to read your testimony. "Since the purpose of PISA statute is to encourage grid modernization, grid hardening, and other projects supporting reliability." Did I read your testimony correctly?

A. On page 37, line 8?

Q. Yeah. It was direct?
A. I mean, it sounds like that testimony, but the, the copy I'm looking at --
Q. You're on the wrong page.
MS. WHIPPLE: That's not what it says.
Q. (By Mr. Bailey) Oh, I'm sorry, line 12.
A. I'm there. Okay.
Q. Since the purpose of PISA stat -- Yeah. "Since the purpose of the PISA statute is to encourage grid modernization, grid hardening, and other projects supporting reliability." I've read your testimony correctly.
A. That's my testimony, I guess.
Q. And would you agree PISA allows more aggressive modernization by leaving -- alleviating regulatory lag?
A. Yes.
Q. But the statutory purpose of encouraging investment does not establish that PISA caused each investment by EMM.
A. It's not a direct relationship. I, I --
Q. And would you agree that Evergy Metro's grid modernization decisions are driven by system condition and not remaining book life?
A. There, there -- there's probably more reasons than, than that one to, to, to make an investment

decision. Book life would -- I'd be surprised if it wasn't part of the consideration. It's probably not the reason an investment decision is made.

Q. So on page 37 still, of your direct

A. I'm there.

Q. Line 6. "Evergy Metro's grid modernization efforts are driven by the condition of its system and not remaining book life." Did I read that correctly?

A. Yes.

Q. So asset condition is an independent reason an asset may be replaced before its average accounting life.

A. It may be. Yes.

Q. And so your 1.5 billion PISA estimate compares plant growth before and after 2019? Is it yes, sir?

A. Is that the text here?

Q. You make a claim that you compare PISA before and after 2019. Is that correct?

A. Yes.

Q. And your before and after comparison does not identify the reason any specific asset was retired, does it?

A. No, no. It's not -- it's not the -- it's an individual reason. Certainly PISA plays its part along with load requirements and, and other things. But my

only attempt here was to measure PISA's impact on the ongoing operations.

Q. In the attempt to measure, you did not test whether inflation increased the nominal plant balance after 2019, correct?

A. No. I didn't check for inflation.

Q. And then the attempt to measure, it does not isolate change in labor, material, or equipment cost from changes in the amount of work performed?

A. No. There are other factors that change those.

Q. And it did not isolate aging infrastructure reliability needs, resiliency needs, or equipment availability from PISA, correct?

A. That's right.

Q. For your projection, you applied the pre-PISA transmission growth rate to distribution general and intangible plan?

A. Yeah. There was an error, and now I applied that, that growth rate. Yes.

Q. And you did not use each functional cat -- each functional category's own pre-PISA growth rate in the 1.5 million calculation?

A. That was the error. Yes.

Q. Fine. Thank you. In your testimony, it says that because PISA encourages grid modernization, it

follows that many PISA projects replace existing plant. Is that correct?

A. I think that's, yeah, Metro's testimony.

Q. And that is an inference from timing and statutory purpose, not a project-by-project finding that PISA caused their retirement?

A. Right.

Q. And then moving, you know, on to specifically retired plan here. You would agree that Evergy Metro uses mass asset accounting for assets?

A. Yes. It does.

Q. And under mass asset accounting, depreciation is applied to the group plan accounts rather than tracking accumulated depreciation for each individual retirement unit?

A. That's right. We depreciate the account, not the -- not the assets.

Q. You also agree that some mass assets retire before their assumed book life, while others remain in service beyond their assumed book life?

A. Say that again. I'm sorry.

Q. That some mass asset retire before their assumed book life, while others remain in service beyond their book life.

A. That's correct.

Q. And you testified that the depreciation rate reflects the average life of a group. The actual life of each individual retired asset can be ignored.

A. If it's -- yes, that's right.

Q. And you acknowledge that depreciation of these assets is based on survivor curves?

A. I think that was in response to Mr. Savanos' rebuttal. I, I understand that, that's how depreciation studies work. Well, they incorporate survivor curves.

Q. And under normal mass asset retirement accounting, plan reserve are reduced by equal amounts. So an individual retirement does not change net rate base regardless of how long that particular asset was in service.

A. That's right.

Q. The Staff's adjustment does not change that mass asset accounting, does not reduce net plant in service, and does not change depreciation expense.

A. I don't know. What did I say? It doesn't change depreciation expense. I don't recall that.

Q. I believe I have the quote. Can we go to -- I think it's your surrebuttal, page 11 -- page 12. I'm sorry.

A. I'm there.

Q. Now I need to get there. Maybe it's -- I'm sorry. It's page 11, line 4. "Staff's revenue requirement model does not reflect a reduction to net plant in service, and Staff did not adjust the annualized level of depreciation expense."

A. That's correct.

Q. "Instead, Staff separately calculated what is considered the net rate base amount associated with retired mass assets and removes that amount from the return on calculation." Correct?

A. That's right.

Q. To calculate that amount, Staff determined the undepreciated original cost associated with individual mass assets that had retired?

A. Yes.

Q. So even though the depreciation rates, depreciation expense, and reserve accounting remain on a group of account basis, Staff's rate base adjustment determines an undepreciated amount associated with individual retired assets.

A. The net amount, that's correct. We're still depreciating 100 percent of the assets in plant and service at the true update. That's unadjusted. The appreciation rates as a result of the Staff's depreciation studies were not affected by my analysis.

That's still included in the Staff's case. It's just a simple adjustment of the rate base.

Q. And Staff has not proposed to change the depreciation rates or survivor curves to reflect retirement experience in its analysis?

A. No. I only looked at the past four years, and it did not enter Staff's depreciations analysis.

Q. And so to confirm, Staff's recommendation is to continue recovering the retired assets through existing group depreciation methodology while separately excluding Staff's calculated net rate base value of those same retired assets from the rate of return calculation?

A. Yes.

MR. BAILEY: No more questions?

JUDGE CLARK: Thank you. Any redirect from Staff?

MS. KERR: Yes, just a minute.

JUDGE CLARK: Take your time.

MS. KERR: Just a few questions.

EXAMINATION

BY MS. KERR:

Q. Are these assets currently providing service to customers -- electrical service to customers?

A. No. They are not.

Q. Is it true that customers will continue to pay for these assets with no benefit?

A. Through -- it's the pass through of depreciation expense. They will -- they will return the cost of the assets. But to, to the utility, yes, they're going to continue paying more.

Q. Okay.

JUDGE CLARK: I didn't catch that. Will you say that again to the microphone more direct?

MR. YOUNG: Sure. Sorry, sir. So we're charging customers for the depreciation expense on the account. So as long as the account continues to be depreciation expense, that's something the customers pay, the utility will recover its investment in these assets that are retired. The, the -- my, my adjustment is just to remove the, the earnings portion of the, the rate of -- I'm sorry, the rate making process.

JUDGE CLARK: So off, not on?

THE WITNESS: That's correct.

JUDGE CLARK: Thank you.

MS. KERR: I have no other questions. Thank you.

JUDGE CLARK: Are there any further questions? Okay, you may step down, Mr. Young. Evergy?

MR. STEINER: Company calls Ronald Klote.
JUDGE CLARK: Are you tendering the witness?
MR. STEINER: I am.
JUDGE CLARK: Any questions from MECG?
MR. LYSKOWSKI: No, Your Honor.
JUDGE CLARK: Public Counsel?
MR. WILLIAMS: Thank you. No.
JUDGE CLARK: The Staff of the commission?
MS. KERR: No. Thank you.
JUDGE CLARK: Any commissioner questions at this time? Hearing none, I've got a few questions for you, Mr. Klote. In your rebuttal -- and we've talked -- Mr. Young just talked about this a little bit. In your rebuttal testimony, you challenge Young's adjustment to rate base stating, for example, the analysis included the incorrect depreciation rate on line 135, items which overstates Staff's recommended rate base adjustment by 16 percent. Can you provide -- for the items that you identified the wrong depreciation rate, is that present in evidence anywhere where we can see what items were depreciated or what items you determined had the wrong depreciation rates? Let me know.

MR. KLOTE: Yeah. I, I don't think -- I think it was a part of a work paper that was included in there, and the adjustment that he -- that he had on a total company basis was about 80 million and about 12 million of that adjustment was related to those errors. You know, as Mr. Young stated, that was in the -- his direct testimony, and then in true up, he did correct those adjustments. It doesn't change our position on the issue and, and, and how he's only looking at the retirement side of mass asset accounting. And I, I strongly encourage you to talk to our depreciation witness, John Spanos, on this, and, and how the analysis that he did is purely segregating the retirement and not looking at mass asset accounting and how there are assets that retire before, and there are assets that retire after their useful life. It needs to be all considered as part of it. And I think even Mr. Young said in his testimony that this was new. It is new, because it's, it's not how mass asset accounting works.

JUDGE CLARK: You calculated 7 million. Is that correct?

MR. KLOTE: Calculated?

JUDGE CLARK: For the wrong depreciation rates, the adjustment.

MR. KLOTE: 12 million, Your Honor, on a company basis. Yeah.

JUDGE CLARK: And you said that the items excluded that support your calculation are in a work paper?

MR. KLOTE: It, it, it was a work paper that was provided to us from Staff that supported their adjustment. And when we reviewed that, it, it had about 500,000 lines. And we went through and, and checked all the depreciation rates, and, and there were -- we noticed that in the computer hardware account there were just wrong depreciation rates, which skews the analysis, and, and basically added to the value, that he had included at that time.

JUDGE CLARK: I'm guessing what I'm asking is there anything in supportive of your calculation in your testimony with which the commission could analyze it?

MR. KLOTE: We did not provide the work paper. We're just communicating that as part of our, our defense of why we believe the adjustment was wrong, that it had embedded errors in it, so. But there

was no -- we didn't provide a work paper as part of the testimony.

JUDGE CLARK: Could that work paper be made available as an exhibit?

MR. KLOTE: Absolutely.

JUDGE CLARK: And you said it's, like, 500,000 lines?

MR. KLOTE: So 500,000 lines, we would have to figure out a way to, to summarize the data. But, but yeah -- or, or we could provide an excel.

JUDGE CLARK: If you printed on four per page -- no, I'm just kidding. If you could do -- I imagine something like that would need to be done electronically.

MR. KLOTE: Yeah. I think so. Yeah.

JUDGE CLARK: Also in your rebuttal testimony you state, "Under traditional rate based principles, prudently incurred and used in useful investment remains in rate base." Does Metro consider retired assets to still be used and useful?

MR. KLOTE: Well, retired assets, obviously retired, no longer providing service, but, but, but this is mass asset accounting. And, and you have to think about how we do this. If, if we want to do the analysis similar to how Staff did, where we look

at these individual assets. In a perfect world, you set your depreciation rates to recover that asset, which was prudently incurred at the time it went in service to recover that assets over its life. The reason we do mass asset accounting is because there's a significant amount of assets that provide electric service, and this is an efficient accounting method that is used to track all of these. Going in and trying to break these up on an individual line-by-line basis is, is not what's done. That's why we do depreciation studies, and that's why it's required every five years to go in and look at that relationship between the gross plant and the reserve balance, to, to correct for, for issues like this, not to go in and try to isolate individual assets in mass asset accounting.

JUDGE CLARK: You're talking about things such as pools and such?

MR. KLOTE: Absolutely.

JUDGE CLARK: Thank you very much.

MR. STEINER: Your Honor, did you want a work paper as a late filed exhibit? Just clarifying.

JUDGE CLARK: I would love one. I will -- if it could be done digitally, and I will of course allow parties an opportunity to object.

MR. STEINER: Did you have an exhibit number you wanted to give -- that we should put on the filing?

JUDGE CLARK: Why don't --

MR. STEINER: I think it's 91. Or that'd be our -- one of our exhibits then.

JUDGE CLARK: I'll take that. It'll be 91. And what would -- should we call that mass asset depreciation work paper?

MR. STEINER: Yes. And just clarification, you're wanting the work paper that we got with 500,000 lines from Staff. Is that --

JUDGE CLARK: I want the paper that could show what items that he believes were wrongfully depreciated, so that we can, if necessary, reverse engineer the calculation.

MR. STEINER: Ron, is that --

THE WITNESS: Yeah. We can provide the work paper that, that shows the asset depreciation rate that was included and then the correct one that should have been included.

MR. STEINER: Thank you.

JUDGE CLARK: Thank you, Evergy. All right, any questions based on my questions from MECG?

MR. LYSKOWSKI: No questions, Your Honor.

JUDGE CLARK: Public Counsel?

EXAMINATION

BY MR. WILLIAMS:

Q. I do have a question thatpertains to the mass out account -- mass asset accounting. Is that really necessary these days whenever memory is cheap and, you know, Walmart tracks everything?

A. Well, well, Mr. Williams, that's -- that is how mass asset accounting is done and its adopted by the utility industry and, and, and FERC standards. So it is used.

Q. Well, I understand it's been used historically, but isn't it a bit anachronistic at this point?

A. Being, being part of that as my past, if you're suggesting that we should look at every asset on an individual basis, I wouldn't recommend that. No.

MR. STEINER: So, Your Honor, I don't believe OPC has a witness on this issue. I'm just not sure that he's entitled to ask questions based on questions from the bench.

JUDGE CLARK: Why wouldn't he be?

MR. STEINER: Withdrawal.

JUDGE CLARK: Public Counsel, have further questions?

Q. I think just one or two, hopefully. You do specific disposition deductions, do you not?

A. Disposition deductions.

Q. What particular assets?

A. Not familiar with that.

MR. WILLIAMS: Thank you. No further questions.

JUDGE CLARK: Commission Staff?

MS. KERR: Just one question.

EXAMINATION

BY MS. KERR:

A. I understood you to say the Staff corrected the depreciation rates and true up. Is that correct?

Q. Yes. It did.

MS. KERR: Thank you.

JUDGE CLARK: Any redirect?

EXAMINATION

BY MR. STEINER:

Q. Briefly. You were asked by Judge Clark about the 135 line items you talked about on page 15 of your rebuttal. You recall that?

A. Yes.

Q. And just to be clear, you're pointing out an error in their analysis, but that wasn't the --

using the wrong depreciation rates was that error. That's correct, right?

A. Yeah. Yeah. The error was just the, the wrong depreciation rate was included, which then skewed the net result that they included in their adjustment.

Q. But that error just pales in comparison with the error of how they treated mass accounting in Mr. Young's analysis, right?

A. Yeah. That's what I tried to say that, you know, that -- like we said, that, that was corrected, but that doesn't change in any way shape the, the, the position that we have on this, and I encourage the commissioners to ask our depreciation witness about the analysis.

MR. STEINER: Thank you.

JUDGE CLARK: Thank you. You may step down. Evergy, you may call your next witness.

MR. BAILEY: Evergy calls Ryan Mulvany.

JUDGE CLARK: And Mr. Mulvany, you're still under oath.

MR. BAILEY: Evergy tenders the witness for cross examination.

JUDGE CLARK: Any cross examination from MECG?

MR. LYSKOWSKI: No questions, Your Honor.

JUDGE CLARK: Any cross examination from Public Counsel?

MR. WILLIAMS: Thank you. No.

JUDGE CLARK: Any cross examination from the commission Staff?

MS. KERR: No. Thank you.

JUDGE CLARK: Any bench question or any commission questions for this witness? I hear none, and I have no questions for you. You may step down. Evergy, you can call your next witness.

MS. WHIPPLE: Your Honor, Mr. Spanos is our next witness.

JUDGE CLARK: That's Tuesday.

MS. WHIPPLE: Coming next week. The depreciation expert that Mr. Klote was referring to in his testimony. So that'll be next week. And otherwise, that concludes the company's witnesses on this particular issue, sub issue C.

JUDGE CLARK: Thank you. Public Counsel doesn't have a issue -- a witness for this issue. Is that correct?

MR. WILLIAMS: That is correct.

JUDGE CLARK: Then we're going to move on to E. Evergy, you may call your first witness unless there's a mini opening somebody wants to do. Okay?

MS. WHIPPLE: Thank you. Company calls Geoff Ley.

JUDGE CLARK: And would you raise your right hand to be sworn? Please be seated and state and spell your name for JUDGE CLARK reporter.

GEOFFREY LEY, of lawful age, being produced, sworn, and examined testified as follows:

MR. LEY: My name is Geoffrey Lay, G-E-O-F F-R-E-Y L-E-Y.

JUDGE CLARK: Go ahead.

EXAMINATION

BY MS. WHIPPLE:

Q. Thank you. Mr. Lay, by whom are you employed?

A. I'm, I'm employed by Evergy Incorporated.

Q. And what is your position there?

A. I'm the senior vice president of corporate planning and the treasurer.

Q. Did you prepare direct rebuttal, surrebuttal slash true up direct, and true up rebuttal testimony in this case on behalf of Evergy Missouri Metro, which have been marked as Exhibits 49, 50, 51, 52, and 53?

A. I did.

Q. Do you have any corrections to your direct rebuttal, surrebuttal/true up direct, or true up rebuttal testimony?

A. No. I do not.
Q. And if I were to ask you those same questions as presented in those testimonies, would your answers be the same?
A. Yes, they would.
Q. Are they true and correct to the best of your knowledge and belief?
A. Yes, they are.
MS. WHIPPLE: Your Honor, at this time, I would move to admit Exhibits 49, 50, 51, 52, and 53.
JUDGE CLARK: Are there any objections to admitting Mr. Ley's direct, confidential rebuttal, surrebuttal, or true up rebuttal onto the hearing record? Hearing none, 49, 50, 51, 52, and 53 are admitted onto the hearing record.
(Exhibits 49, 50, 51, 52, and 53.were received into evidence.)
MS. WHIPPLE: Thank you, judge. I tender the witness at this time.
JUDGE CLARK: Any cross examination questions from MECG?
MR. LYSKOWSKI: No questions.
JUDGE CLARK: Any cross examination questions from Public Counsel?
MR. WILLIAMS: Thank you. No.

JUDGE CLARK: Any cross examination questions from the commission Staff?

MS. KERR: No. Thank you.

JUDGE CLARK: Don't hear any commission questions for this witness. You may step down.

THE WITNESS: Thank you.

MS. WHIPPLE: And, judge, as this is the only time Mr. Ley is slated to appear, his testimony has been admitted on the record, may he be finally excused?

JUDGE CLARK: Yes.

MS. WHIPPLE: Thank you.

MR. LEY: Thank you.

MS. WHIPPLE: Judge, at this time, that concludes the company's witnesses on this sub issue 20E.

JUDGE CLARK: I believe Public Counsel has witness Young again. Is that correct? I'm sorry, Staff has witness Young again.

MS. KERR: Yes, we do. I'll call witness Young. I'll call Matt Young. Tender him for -- I tender him for cross.

JUDGE CLARK: Thank you. Any cross examination from Public Counsel?

MR. WILLIAMS: Thank you. No.

JUDGE CLARK: Any cross examination from MECG?
MR. LYSKOWSKI: No questions.
JUDGE CLARK: Evergy?
MR. BAILEY: Thank you. No.
JUDGE CLARK: I don't hear any commission questions, and I have no questions for you. So you may step down.
MR. YOUNG: Thank you.
JUDGE CLARK: And I believe that's Staff's only witness, correct?
MS. KERR: Yes.
JUDGE CLARK: And Public Counsel, you have Mr. Murray. Is that correct?
MR. WILLIAMS: That is correct. And he has not appeared yet.
JUDGE CLARK: Thank you. Mr. Murray. Good afternoon. Would you raise your right hand to be sworn? Please be seated and state and spell your name for JUDGE CLARK reporter.
DAVID MURRAY, of lawful age, being produced, sworn, and examined testified as follows:
THE WITNESS: My name is David Murray. Last name is spelled M-U-R R-A-Y.
JUDGE CLARK: Go ahead.

EXAMINATION

BY MR. WILLIAMS:

Q. Thank you. Good afternoon, Mr. Murray.

A. Good afternoon, Mr. Williams.

Q. Mr. Murray, did you prepare direct testimony, rebuttal testimony, and surrebuttal testimony that has been identified as exhibits 205, 206, and 207?

A. Yes. And I'm going to clarify that the surrebuttal was surrebuttal and true up direct.

Q. Thank you. And the direct and the surrebuttal true up director have confidential versions. Is that not correct?

A. Yes.

Q. And do you have any changes to any of those exhibits for them to be your testimony here today?

A. I do. This testimony is -- that I need to make corrections to is not specifically related to the rate of return on construction work in progress, but I'd like to take this opportunity to make the corrections. It is my rebuttal testimony on page 39, line 3, instead of 9.74 percent, that should indicate 9.73 percent. On line 7, I have "Dr. Won had recommend the following authorized ROEs." I would like to change that to "Dr. Won has recommended essentially the, the same ROEs." Let me make sure. That's correct. I'm sorry. And then line 13,

instead of Staffs, that needs to indicate Dr. Won's recommended ROE.

Q. And how is Won spelled?

A. W-O-N. And then on the same line, line 13, in between ROEs and essentially, I'd like to insert four electric utility cases. Line 15, instead of Staff, that should be substituted with Dr. Won. And line 18, instead of Staffs, that should indicate Dr. Won's.

Q. With those changes to rebuttal testimony are -- let me get the right numbers. Exhibits 205, 206, and 207, your direct rebuttal and surrebuttal true up testimonies. Your testimony here today?

A. Yes.

MR. WILLIAMS: I offer exhibits 205, 206 is corrected on the stand, and 207.

JUDGE CLARK: Any objection to Exhibit 205, Murray direct, confidential, and public; 206, Murray rebuttal; and 207, Murray rebuttal and true up direct, confidential and public. Seeing none, Exhibits 205, 206, and 207 are admitted onto the hearing record.

(Exhibits 205, 206, and 207 were received into evidence.)

MR. WILLIAMS: With that, I tender Mr. Murray for examination by others.

JUDGE CLARK: Any cross examination from the commission Staff?

MS. KERR: I -- Just if you can give us a minute, I think we're going to switch attorneys.

JUDGE CLARK: Okay.

EXAMINATION

BY MR. PRINGLE:

Q. Good afternoon, Mr. Murray.

A. Good afternoon, Mr. Pringle.

Q. This is Travis Pringle on behalf of Staff now asking some questions. Kind of just about the issue as a whole. So if construction work-in-progress is included in rate base, should the rate of return that applies, apply to all of rate base?

A. Yeah. Let me, let, let me make sure this is clear. No. The rate -- The rate of return I recommended in my true up direct for CWIP is just the CWIP portion of rate base, which is about 64 million or maybe even, one -- you know, I don't know, somewhere around 1:00.6 percent of total rate base. The other, for, for plant that's in service that is traditionally in rate base. My long term rate of return, not what I consider based on long term capital components, that's the rate of return that should be applied to the rest of rate base.

MR. PRINGLE: Thank you for that, clarification, Mr. Murray. No further questions from Staff, judge. Thank you.

JUDGE CLARK: Thank you. Any cross examination questions from MECG?

MR. LYSKOWSKI: No questions, Your Honor.

JUDGE CLARK: Evergy Metro?

MS. WHIPPLE: None, Your Honor.

JUDGE CLARK: I don't hear any commission questions. I have a few for you. I believe one's already been asked. Are you aware if other commissions have approved rate base treatment for CWIP like what you are recommending to the commission? In other words, a different ROR.

MR. MURRAY: A differing rate of return, I don't know if it's been separated out. Obviously, when construction work in progress is included in rate base, that's considered to be more -- a more invest -- investor friendly rate making treatment. So what I'm -- you know, the reason why I'm bringing that up is because, I'm sure other commission consider authorizing a lower rate of return because a lower business risk. But as far as specifically separating it out like I did, I do not know.

JUDGE CLARK: Thank you. And, that also answers the next question, so. Any questions based upon my questions? Staff?

MR. MURRAY: One moment, Judge.

MR. PRINGLE: No questions, Judge. Thank you.

JUDGE CLARK: Thank you. MECG?

MR. LYSKOWSKI: No questions.

JUDGE CLARK: Evergy Metro?

MS. WHIPPLE: No. Thank you, judge.

JUDGE CLARK: Any redirect?

EXAMINATION

BY MR. WILLIAMS:

Q. I think I'll, I'll hit a topic just a little bit. Are you recommending a different return on construction work in progress if it's included in rate base than you would to other assets in rate base?

A. Yes. Why? Because, one of the issues that I -- that, that I became acutely aware of whenever construction work in progress was proposed to be included in rate base was the notion that under FERC, USOA, the formula for, for capitalizing financing costs for AFUDC. If construction work in progress is, is -- if the balance of construction work in progress is below the short term debt balance that, that is outstanding, the AFUDC rate will be based on a much lower -- usually, a much -- in a

normal yield curve for, for bond yields, at a much lower interest rate than the long term rate of return. And so, you know, one of the things that, that I understood with, with the proposal for CWIP, is, is one of the things that be included in rate base. What -- that wasn't discussed or, or, or analyzed very closely was the fact that although there is compounding of interest, that interest rate is much lower. And, and obviously, in 2021, '22, it was 0.25 or point 5 percent, the short term debt rate. That can make a humongous difference in the -- in the amount of rate base that ends up going into the AFUDC. Much lower if it's a low short term debt rate. If you just assume the long term capital supports CWIP, you're charging a higher rate of return, which in the ROE is grossed up for taxes, and there's just a much bigger margin than, than, than a lot of folks have, I think, done within their analysis. And that is the reason why I'm, I'm, I'm recommending, the logic that construction work in progress is at least initially financed with short term debt. It's a bridge financing until some later period when it's refinanced with long term capital. So that is the reason for my, you know, separating it out to make it very clear. This is -- this is the logic for recommending a lower rate of return for CWIP, because

that's the type of carrying cost it would have got with AFUDC treatment.

MR. WILLIAMS: I have no further questions. Thank you.

JUDGE CLARK: Thank you. You may step down, Mr. Murray. Thank you for your testimony.

MR. MURRAY: Thank you.

JUDGE CLARK: Is that the end of today? Okay. We will take up tomorrow at 9:00 a.m. We will be taking up the rate design issues and revenue apportionment and implementation. Are there any issues I need to address before we adjourn for the day?

MR. WILLIAMS: Judge, I'll point out that Alvarez (phonetic) and Shapley (phonetic) will be available tomorrow. I don't know when you want to take up.

JUDGE CLARK: We can figure that out tomorrow. Let's just figure a time we can --

MR. WILLIAMS: Reminding you.

JUDGE CLARK: I appreciate you reminding me. I hadn't forgotten you have witnesses out there. I know they're out there. I haven't mentally placed them anywhere.

MS. JOHNSON: Judge, could I ask for a point of clarification on something we've been discussing ongoing regarding the stips? So the parties are engaged in conversations about whether or not we would waive witnesses for tomorrow, and Staff needs a clarification to be able to answer that question and maybe simplify the schedule. So the issue is stipulations that have been objected to, that are now considered position statements. Those stips, it's the opinion of Staff that they should not have an opportunity to be put forward as individual presentations, the way that an -- a different on the record would happen for a stip that was unanimous. So I want to clarify that no 1 is suggesting or holding time for the presentation of stips that are now position statements in the stip portion of whatever we're holding for the future.

JUDGE CLARK: I understand what you're saying, and I hate to say that I can't clarify that for you right now. But there were three objections -- four objection, I think, filed today. One of the things that I need to look at in making that decision and discussing with the commission, is since the commission can resolve any part of us on -- based on a stipulation, It doesn't look like everything is

being objected to. So I just want to take a look at it and see kind of where we are before I make that decision. We have, in my recollection, put on non-unanimous stips before.

MS. JOHNSON: Yes.

JUDGE CLARK: So that is not necessarily surprising to me that we will allow our presentation on it. Is that going to happen here? I will try and know by tomorrow.

MS. JOHNSON: Judge --

JUDGE CLARK: Yesterday, I was to know about the stip issue by today. I knew about where I want to put it, but --

MS. WHIPPLE: Just in case it's helpful, that is the company's understanding as well that it's quite typical for non-unanimous stipulations objected to or otherwise to have a separate on the record proceeding, especially after a full evidentiary hearing on which the commission can rely, including admitted witness testimony. And at that time, the commission can just have witnesses answer questions. It's, it's, it's never been done.

JUDGE CLARK: Because what you're talking about is kind of what I'm talking about is issues that are objected to. There must be supportive evidence --

MS. JOHNSON: Yes.

JUDGE CLARK: -- on the record upon which the commission to make a decision. I'm aware of that.

MS. JOHNSON: I actually agree with miss Whipple's statement. Maybe I'm not being clear. I want to make sure that whenever we take up rate design tomorrow, we are not also doing a presentation for or against the rate design stip.

JUDGE CLARK: Well, I can clarify that for you. No.

MS. JOHNSON: Thanks.

JUDGE CLARK: Is there anything else that needs to be addressed at this time? I appreciate everybody's time. This has been trying. I've been a little flakier than usual, but I appreciate everybody's patience, and we are adjourned until tomorrow at 9:00 a.m. And let's go off the record.

THE REPORTER: Off the record at 2:36 p.m.

(Proceeding concluded at 2:36 p.m.)

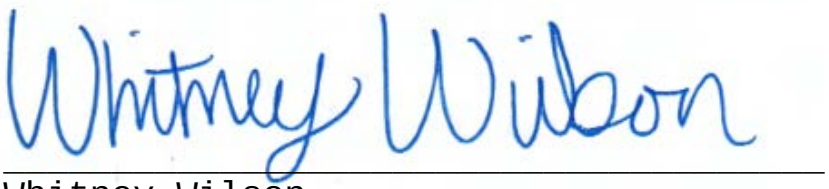
CERTIFICATE OF DIGITAL REPORTER

I, WHITNEY WILSON, Digital Reporter, do hereby certify:

That the witness whose testimony appears in the foregoing proceedings was duly sworn by me; that the testimony of said witness was accurately captured with annotations by me during the proceeding.

I further certify that I am not related to any of the parties to this action by blood or marriage, and that I am in no way interested in the outcome of this matter.

IN WITNESS THEREOF, I have hereunto set my hand this 8th day of October, 2026.



Whitney Wilson
Commission Number MO 24090521
Commission Expires: April 16, 2028

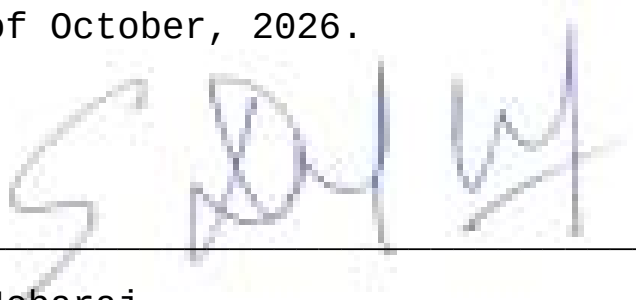
CERTIFICATE OF TRANSCRIPTIONIST

I, DAVID JEBARAJ do hereby certify:

That said audio transcription is a true record as reported by me, a disinterested person.

I further certify that I am not interested in the outcome of said action, nor connected with, nor related to any of the parties in said action, nor to their respective counsel.

IN WITNESS THEREOF, I have hereunto set my hand this 28th day of October, 2026.



David Jebaraj

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