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Case No.: EO-2019-0067 (lead)
EO-2019-0068 (consolidated)
ER-2019-0199 (consolidated)
Date Testimony Prepared: August 5, 2019

MISSOURI PUBLIC SERVICE COMMISSION

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SURREBUTTAL TESTIMONY
OF
BURTON L. CRAWFORD

ON BEHALF OF
KANSAS CITY POWER & LIGHT COMPANY and
KCP&L GREATER MISSOURI OPERATIONS COMPANY

Kansas City, Missouri
August 2019

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Date 8-27-19 Reporter Bjt
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SURREBUTTAL TESTIMONY

OF

BURTON L. CRAWFORD

Case Nos.

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ER-2019-0199 (consolidated)

1 **Q: Please state your name and business address.**

2 A: My name is Burton L. Crawford. My business address is 1200 Main, Kansas City,
3 Missouri 64105.

4 **Q: By whom and in what capacity are you employed?**

5 A: I am employed by Kansas City Power & Light Company (“KCP&L”) and serve as
6 Director, Energy Resource Management for KCP&L and KCP&L Greater Missouri
7 Operations Company (“GMO”) (collectively, the “Company”).

8 **Q: On whose behalf are you testifying?**

9 A: I am testifying on behalf of KCP&L and GMO.

10 **Q: Are you the same Burton L. Crawford who filed Direct Testimony in EO-2019-0067**
11 **and the other consolidated dockets?**

12 A: Yes, I am.

13 **Q: What is the purpose of your testimony?**

14 A: The Office of the Public Counsel (“OPC”) has challenged the prudence of decisions
15 made by KCP&L and GMO to enter into certain purchased power agreements (“PPAs”)
16 for wind energy. Specifically, OPC claims that KCP&L’s and GMO’s decisions to enter
17 into the Osborn Wind Energy (“Osborn”) and Rock Creek Wind Project (“Rock Creek”)
18 PPAs were imprudent, alleging that both PPAs create significant amounts of costs in

1 excess of revenues.¹ As I explain later in my testimony, the fact that the PPAs have costs
2 in excess of revenues at the SPP level does not mean that the PPAs are imprudent. I will
3 detail the standard the Commission uses in a prudence challenge and explain why OPC's
4 allegations do not meet this standard. I will further explain the basis of the decisions
5 made by KCP&L and GMO for entering into the Osborn and Rock Creek PPAs, and why
6 those decisions are reasonable.

7 **Q: What is the Commission's prudence standard?**

8 A: On p. 4 of the Staff's 2nd FAC prudence review in EO-2019-0068² the Staff indicated that
9 the Commission defines its prudence standard as follows: "[A] utility's costs are
10 presumed to be prudently incurred.... However, the presumption does not survive "a
11 showing of inefficiency or improvidence... [W]here some other participant in the
12 proceeding creates a serious doubt as to the prudence of expenditure, then the applicant
13 has the burden of dispelling these doubts and proving the questioned expenditure to have
14 been prudent."³

15 **Q: Has OPC created a serious doubt as to the prudence of the Rock Creek and Osborn**
16 **PPAs?**

17 A: No. Many of the allegations have nothing to do with prudence. The remaining OPC
18 allegation uses a hindsight perspective and therefore does not provide a proper basis for
19 reviewing the decisions by KCP&L and GMO to enter into the Rock Creek and Osborn
20 PPAs.

¹ See Paragraph 8 of the Response to Staff's Eighth Prudence Review Report filed by OPC, and Request for Evidentiary Hearing filed by OPC on March 11, 2019 in Case No. EO-2019-0067 and Paragraph 4 of the Response to Staff's Second Prudence Review Report, and Request for Evidentiary Hearing filed by OPC on March 11, 2019 in Case Nos. EO-2019-0068

² Staff makes a similar prudence statement on pp. 4-5 of its Eighth GMO FAC prudence review in the lead case EO-2019-0067.

1 **Q: What do you mean by “hindsight”?**

2 A: This test of prudence should not be based upon hindsight, but upon a reasonableness
3 standard applied at the time the decision was made: “[T]he company's conduct should be
4 judged by asking whether the conduct was reasonable at the time, under all the
5 circumstances, considering that the company had to solve its problem prospectively
6 rather than in reliance on hindsight. In effect, the Commission’s responsibility is to
7 determine how reasonable people would have performed the tasks that confronted the
8 company.”⁴

9 **Q: What should the Commission do in this docket?**

10 A: The Company should be allowed to recover the cost of the Osborn and Rock Creek wind
11 PPAs through the FAC as has been done since 2016 and 2017 respectively.

12 **I: HISTORY/TIMELINE OF THE PPAs**

13 **Q: Please explain the situation facing the Company when it entered into the Rock
14 Creek and Osborn PPAs.**

15 A: In December 2013, the federal wind Production Tax Credit (“PTC”) expired. Absent this
16 credit, future wind projects would become more expensive.

17 In June 2014, the Environmental Protection Agency (“EPA”) issued their
18 proposed Clean Power Plan (“CPP”). The CPP set state-specific CO₂ reduction targets
19 for most states, including Missouri and Kansas. The state targets were based in part on
20 the assumption that current renewable resources in the state stayed in the state. In
21 addition, the EPA was seeking comments on only allowing in-state renewables to meet

³ *State ex rel. Associated Natural Gas Co. v. Public Service Com'n of State of Mo.*, 954 S.W. 2d. 520, 528-529 (Mo. App, W. D., 1997)(citations omitted).

⁴ *Id.*

1 CPP compliance. At that time, it was a reasonable assumption that Missouri-based wind
2 may be needed as part of the Company's future CPP compliance.

3 In September 2014, the Company's only Missouri-based wind project then
4 pending, Mill Creek, was halted due to environmental concerns. The project developer,
5 Element Power, began to look for an alternative location.

6 In October 2014, the Company was approached by Element Power and Tradewind
7 Energy with a Missouri-based wind project proposal, Rock Creek wind. Since this
8 project had already been started, it would qualify for the PTC. The Mill Creek developer,
9 Element Power, was looking to Rock Creek as an alternative project.

10 In November 2014, the Company was approached by NextEra Energy with a
11 Missouri-based wind project, Osborn wind. This was prompted by the cancellation of the
12 Mill Creek project. Since this project had already been started, it would qualify for the
13 PTC.

14 In December 2014, the PTC was retroactively implemented for calendar year
15 2014.

16 On April 7, 2015, the Company executed PPAs with Rock Creek and executed the
17 termination agreement for Mill Creek.

18 On May 22, 2015 the Company executed PPAs with Osborn.

1 **II: THAT THE COMPANY DID NOT ENTER INTO THE ROCK CREEK AND**
2 **OSBORN WIND PPAs TO COMPLY WITH RES REQUIREMENTS IS NOT**
3 **EVIDENCE THAT THE DECISION TO ENTER INTO THOSE CONTRACTS**
4 **WAS IMPRUDENT.**
5

6 **Q: OPC witness Mantle alleges on p. 16 of her rebuttal testimony that the Company did**
7 **not enter the Rock Creek and Osborn PPAs to meet the Missouri renewable energy**
8 **standard (“RES”) requirements. Is this allegation relevant to a prudency**
9 **allegation?**

10 **A:** No. The fact that the Company did not enter into these PPAs specifically to meet the
11 RES requirements does not make those decisions imprudent. At the time these wind
12 PPAs were executed, they were expected to reduce the long-term revenue requirements,
13 and therefore considered economic projects. They were not immediately needed for RES
14 compliance. Nevertheless, the Company will use the renewable energy credits (“RECs”)
15 produced from the PPAs for RES compliance if and when needed.

16 **Q: Is the Company’s RES position “inconsistent” or “conflicting” as alleged by OPC**
17 **witness Mantle at p. 16 of her rebuttal testimony?**

18 **A:** No. Ms. Mantle points out that the contract approval forms for some KCP&L wind PPAs
19 states that they would be used for Missouri and/or Kansas renewable energy
20 requirements. OPC also points out that KCP&L has stated that it does not have wind
21 PPAs that were executed to meet Missouri or Kansas renewable requirements. These
22 statements are not in conflict. Meeting renewable requirements was not the primary
23 reason for entering these wind PPAs. They would have been executed without the state
24 renewable requirements. However, when needed, they will be used to meet the state
25 requirements. There is nothing in the Commission’s regulations that says RECs must

1 come from resources that were added specifically to comply with Missouri RES
2 requirements.

3 **III. THAT THE COMPANY DID NOT IDENTIFY THE ROCK CREEK AND**
4 **OSBORN WIND PPAs IN AN IRP FILING PRIOR TO ENTERING INTO THESE**
5 **CONTRACTS IS NOT EVIDENCE THAT THE DECISION TO DO SO WAS**
6 **IMPRUDENT.**

7
8 **Q: OPC witness Mantle asserts at pp. 18-19 of her rebuttal testimony that the Rock**
9 **Creek and Osborn wind PPAs were not identified through the integrated resource**
10 **planning analysis undertaken by KCP&L and GMO in accordance with**
11 **Commission regulations. Does this assertion have any relevancy to a prudence**
12 **analysis?**

13 **A:** No. Simply identifying these resources outside of the integrated resource planning
14 analysis (“IRP analysis”) conducted by the Company pursuant to the Commission’s
15 Chapter 22 regulations does not support a finding of imprudence. Discussions with the
16 Rock Creek and Osborn developers began in the Fall of 2014 after the Mill Creek wind
17 project was halted. Both projects were evaluated with respect to their projected impact
18 on long-term retail revenue requirements over nine different scenarios. These nine
19 scenarios included various combinations of projected natural gas prices and future CO₂
20 restrictions, consistent with the Company’s IRP planning process. Both wind projects
21 were shown to reduce the expected net present value of revenue requirements
22 (“NPVRR”) under eight of nine scenarios modeled. The one scenario that increased the
23 projected NPVRR was based on low natural gas prices and no future CO₂ restrictions.
24 These evaluations were based on the projected SPP wholesale market energy prices used
25 in the KCP&L and GMO 2014 IRP analysis.

1 Given the projected favorable economics, both potential projects were included in
2 KCP&L and GMO's 2015 IRPs filed on April 1, 2015. Contracts for the projects were
3 subsequently executed, on April 7, 2015 for Rock Creek and on May 22, 2015 for
4 Osborn.

5 **Q: Were the Rock Creek and Osborn wind PPAs included in later IRPs?**

6 A: Yes. In addition to the 2015 IRPs for KCP&L and GMO, Rock Creek and Osborn have
7 been included in the 2016, 2017 and 2018 IRPs.

8 **Q: Is OPC witness Mantle correct in alleging on p. 20 of her rebuttal testimony that the
9 Osborn and Rock Creek wind PPAs were not necessary to meet the energy needs of
10 KCP&L and GMO customers?**

11 A: Only in part. Although the Company possessed adequate resources to meet customers'
12 energy needs when the decision was made to enter into those PPAs, it is critical to
13 remember that the Company was faced with more challenges and variables at that time
14 than simply meeting customer energy needs, namely compliance with potential CPP
15 requirements as well as seeking to reduce expected long-run retail revenue requirements.
16 The Company has no incentive to enter into a PPA agreement that does not meet its
17 customers' needs as it does not earn a return on the PPA costs⁵, it only recovers these
18 costs in the FAC. As explained below, the Company saw an opportunity through the
19 Osborn and Rock Creek wind PPAs to meet potential environmental requirements and
20 benefit its Missouri customers through lower expected long-run revenue requirements by
21 taking advantage of a unique opportunity to add Missouri wind resources even though the
22 production tax credit had expired.

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1 **IV. THE COMPANY'S NPVRR ANALYSIS WAS ROBUST.**

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Q: OPC witness Mantle alleges at p. 21-22 of her rebuttal testimony that there were problems with the forecast that the Company used to analyze the need for the PPAs and it was imprudent for KCP&L and GMO to rely on these forecasts. Do these assertions have any merit?

A: No. Let me first address the allegation that the forecasts were based on an unknown market. Long-term forecasts used to evaluate PPAs are based on an unknown market, that is the nature of forecasts. The Company did not have the luxury of waiting until the SPP Integrated Market matured. It needed a forecast to examine the Osborn and Rock Creek PPA prices so that it could act on that opportunity. Regarding prudence, the Company is expected to act as a reasonable person would using the information available at the time. It is not required to wait for perfect information before making a resource decision. Adoption of OPC's position would mean that the Company could never act on resource acquisitions, as market uncertainty exists in any forecast. This illustrates the fallacy of OPC's position on forecasting in this case. Had the Company not entered into the PPAs due to uncertainty about the forecasts and the price of wind increased or became unavailable, it is quite possible that OPC or some other party would be complaining that the Company was imprudent for not securing PTC-qualified Missouri wind resources when it had the opportunity.

1 Q: OPC witness Mantle also alleges on p. 27 of her rebuttal testimony that the
2 Company was “gambling” on its predictions regarding future market prices and
3 was doing so at no risk to shareholders. Is this correct?

4 A: No, the Company was not “gambling”. Gambling involves wagering something of value
5 on an event with an uncertain outcome with the intent of winning money or material
6 goods. With wind PPAs, there is no meaningful gain to the Company as the Company is
7 not earning a return on PPA expenditures. How could the Company “gamble” if there
8 was no upside?

9 As explained in my direct testimony in this docket, several factors were considered
10 in the decision to procure Missouri-based wind including the RES, economic benefits to the
11 area, the pending elimination of the federal PTC, the EPA’s proposed Clean Power Plan,
12 projected revenue requirement reduction over twenty years, and the relatively low
13 transmission risk.

14 **V. OPC WITNESS MANTLE FAILS TO RECOGNIZE THAT THE ROCK CREEK**
15 **AND OSBORN WIND PPAs FLOWED DIRECTLY FROM AN RFP ISSUED BY**
16 **THE COMPANY PRIOR TO THE COMPANY’S DECISION TO ENTER INTO**
17 **THESE CONTRACTS.**

18
19 Q: OPC witness Mantle maintains on pp. 28-29 of her rebuttal testimony that since the
20 Company did not issue a Request for Proposal (“RFP”) with respect to the Rock
21 Creek and Osborn PPAs that it did not perform the same due diligence as it did on
22 other wind PPAs. Do you agree?

23 A: No. The genesis of both the Rock Creek and Osborn wind PPAs goes back to an RFP
24 issued in July 2013 where the Company received 47 offers from 16 developers. As a
25 result of the RFP, the Company entered into PPAs for the Mill Creek and Waverly wind
26 farms. The Mill Creek project was located in Missouri and Waverly was located in

1 Kansas. While the Waverly wind project went into commercial operations in January
2 2016, the Mill Creek project was halted in September 2014 due to environmental
3 concerns.

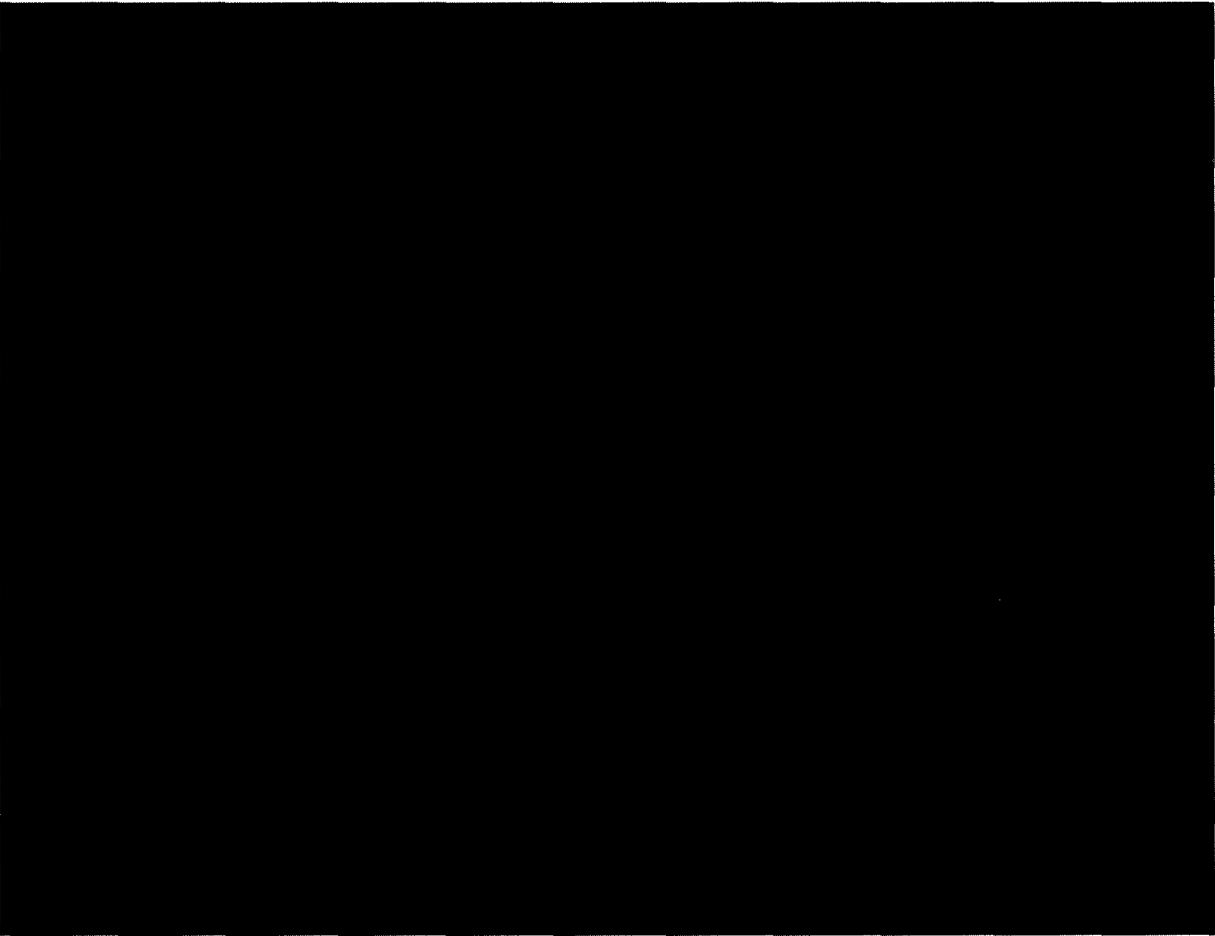
4 As a result of the Mill Creek project challenges, the project developer, Element
5 Power, began working with Tradewind Energy to move the project to another Missouri
6 location, Rock Creek wind. Also as a result of the Mill Creek project cancellation,
7 NextEra Energy approached the Company with an alternative Missouri-based project,
8 Osborn wind. Given the reasons stated in my direct testimony in this docket and the
9 challenges in siting wind in Missouri, the Company decided to pursue both projects as a
10 replacement for Mill Creek. Subsequently, the Company entered PPAs for Rock Creek
11 and Osborn wind in April and May 2015, respectively. While the PTC had expired, these
12 two projects still qualified for the credit.

13 **V. OPC PRICE TREND DATA IS MISLEADING**

14 **Q: Does the chart on p. 31 of OPC witness Mantle's rebuttal testimony have any**
15 **relevance to the price of Missouri wind resources?**

16 **A:** No. All the comparison wind farms are located in Kansas. As explained elsewhere in my
17 testimony, the Company had good reasons to acquire Missouri based wind resources. The
18 following chart provides actual and proposed PPA pricing for both Kansas and Missouri
19 based projects. Note that while wind prices have declined in both states, Missouri PPA
20 prices have generally been higher than Kansas PPA prices. Also note that the PPA offers
21 for Rock Creek and Osborn declined significantly since 2010.

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After execution of the Rock Creek and Osborn PPAs, the Company received an offer for an additional Missouri-based wind project, Brickyard Hill. The offer was for ** [REDACTED] ** as compared to Rock Creek and Osborn at ** [REDACTED] ** and ** [REDACTED] ** respectively. While the Company did not enter into an agreement for Brickyard Hill, Ameren did. In October 2018, Ameren announced an agreement to purchase the Brickyard Hill project once completed from EDF Renewables, the project developer. In July 2019, Ameren announced that it had mutually agreed with EDF to terminate the project, citing significant transmission upgrades needed to accommodate the project, leading to unacceptably high costs.

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1 Q: At p. 33 of her rebuttal testimony, Ms. Mantle attempts to estimate the price the
2 Company should have paid for the Rock Creek and Osborn PPAs. Does her
3 estimate make sense?

4 A: No. As explained above, her “trend line” is not based on Missouri wind resources so it
5 does not reflect the reality of what wind developers were offering at the time. OPC uses
6 hindsight analysis in an attempt to prove imprudence and fails to show that the Company
7 was imprudent in entering into the Rock Creek and Osborn PPAs. Moreover, OPC’s
8 margin analysis on p. 33 ignores the capacity benefit that the Company receives from the
9 Rock Creek and Osborn wind PPAs. In addition to the renewable energy received from
10 the facilities, they provide 85 MW of accredited capacity.

11 In addition, KCP&L and GMO receive revenue from SPP for Transmission
12 Congestion Rights (“TCRs”) associated with the Rock Creek and Osborn transmission
13 paths. KCP&L received \$2.214 million in revenue from Jan. 2017 through June 2018
14 and GMO received \$1.120 million in revenue from Dec. 2016 through May 2018.

15 VI: **ECONOMIC AND OTHER BENEFITS**

16 Q: **OPC witness Mantle’s requested adjustments for the Rock Creek and Osborn PPAs**
17 **are based on the revenues received from SPP compared to the cost of the PPAs. Is**
18 **this appropriate?**

19 A: No. This effectively values the renewable energy produced by Rock Creek and Osborn at
20 the value of short-term spot market energy. It does not reflect the long-term value of a
21 20-year, fixed-price PPA for Missouri-based renewable energy and the associated
22 accredited capacity.

1 For example, in 2014/15 when these proposed projects were being evaluated, the
2 future CO₂ emission cost assumptions added approximately \$2 to \$16/MWh (depending
3 on the scenario) to the market price of energy in just the first year of CO₂ restrictions.
4 This grew to \$15 to \$52/MWh (depending on the scenario) after 10 years of CO₂
5 restrictions. Note these CO₂ impacts were those assumed in the Company's 2014 IRP
6 analysis, and were reflected in the PPA evaluations. Valuing these PPAs at the short-
7 term value of spot market energy as OPC has proposed does not reflect the value these
8 PPAs can bring over the life of the contracts, nor does it reflect market and regulatory
9 conditions at the time the PPAs were evaluated. Given the reasonable likelihood of
10 future CO₂ emission restrictions and the reasonable likelihood that the value of these
11 renewable PPAs would increase under such restrictions, the fact that the PPAs have costs
12 in excess of recent SPP revenues does not mean that the PPAs are imprudent.

13 **Q: OPC witness Mantle contends at p. 34 of her rebuttal testimony that the Company**
14 **had an opportunity to enter into other Missouri wind projects at a lower price than**
15 **the Rock Creek and Osborn wind PPAs and that these unknown wind projects**
16 **would have achieved economic benefits for Missouri. Do you agree?**

17 **A:** No. Near the time that the Company entered in the Rock Creek and Osborn wind PPAs,
18 there were two proposals that appeared to be lower price, Mill Creek and Farmers City.
19 As discussed above, the Company entered into the Mill Creek PPA. While Farmers City
20 had a lower PPA price, this wind facility was located on the MISO system and as such
21 the Company would have needed to request and purchase transmission service from
22 MISO to get the energy and capacity delivered to SPP. Assuming that such transmission
23 service was available, this would have added approximately \$11.20/MWh to the cost of

1 this wind energy making it higher cost than Rock Creek and Osborn. Farmers City also
2 had a much lower capacity factor than projected for Rock Creek and Osborn and would
3 therefore have provided less energy.

4 **Q: Is Ms. Mantle correct when she states at p. 35 of her rebuttal testimony that the**
5 **existence of the PTC makes the projects more expensive because KCP&L must pay**
6 **the wind developer for any PTC that it does not receive?**

7 A: No, the PTC has been a key factor in stimulating wind energy development. Ms. Mantle
8 is not recognizing that the price offered by the wind developer has the benefit of the tax
9 incentives already baked into the offer price. Therefore, the price KCP&L paid was lower
10 than it would have been had the projects not been PTC qualified.

11 **Q: Ms. Mantle appears to agree at p. 35 of her rebuttal testimony that the Clean Power**
12 **Plan (“CPP”) requirements should have been a consideration in determining the**
13 **Company’s resource mix but then argues that it is not a sole reason for determining**
14 **that the Rock Creek and Osborn wind PPAs are prudent as it is impossible to prove**
15 **that the PPAs were the cheapest way of meeting CPP requirements. Please respond.**

16 A: The Company has never said that the CPP was the sole reason why it entered into the
17 PPAs; it was one of several factors considered in the evaluation.

18 EPA’s proposed CPP was issued in June 2014. The proposed rule included state-
19 specific CO₂ reduction targets for Missouri and Kansas. When setting the targets, the
20 EPA assumed that the renewable energy currently existing in the state stayed in that state.
21 Therefore, the Kansas-specific target setting included the assumption that KCP&L’s wind
22 resources stayed in the state even though a portion of KCP&L’s wind portfolio served
23 Missouri customers. While the CPP proposed rule proposed that a state could take into

1 account emission reductions from renewable energy measures implemented by the state,
2 the EPA sought comments on how to avoid double counting emission reductions and on
3 an option that would allow states to take into account only renewable energy generation
4 related to emission reductions occurring in-state.⁶ The Company was concerned that
5 Kansas would not willingly give up wind resources in the state for Missouri compliance,
6 given that the Kansas targets assumed that existing wind resources would remain in the
7 state.

8 Given that the state targets were based on renewable energy in a state staying in
9 that state and that the EPA requested comments on only allowing in-state resources for
10 compliance, it was reasonable to take the possibility that KCP&L and GMO may need
11 Missouri-based renewable resources under the CPP in consideration when evaluating
12 wind additions to the KCP&L and GMO supply portfolios. Given the expected reduction
13 in NPVRR over the PPA terms and consideration that they may be needed for CPP
14 compliance, it was reasonable to enter these contracts.

15 **Q: Ms. Mantle states at p. 36 of her rebuttal testimony that the fact that an affiliate of**
16 **KCP&L and GMO owns the transmission line serving the Rock Creek and Osborn**
17 **wind farms is not a reason to find the PPAs prudent. What is your response?**

18 **A:** The Company is not asserting that the fact that an affiliate (Transource) owns the
19 transmission line is a reason to find that the PPAs are prudent. It is asserting that the risk
20 associated with transmission service for these PPAs is lower due to the wind farms'
21 location as they are located in the GMO transmission zone. OPC ignores the reality that
22 the location of the Rock Creek and Osborn wind farms is advantageous to the Company's
23 customers relative to projects located farther away. Note that the Company was able to

⁶ Federal Register, Vol. 79, No. 117/Wed., June 18, 2014/Proposed Rules, p. 34922

1 procure firm transmission service for both projects at no additional cost. Also note that it
2 was the additional cost of transmission that killed the Missouri-based Brickyard Hill
3 agreement with Ameren.

4 **VII: SUMMARY**

5 **Q: Please summarize your testimony and explain what the Commission should do in**
6 **this proceeding.**

7 A: As OPC's allegations concerning the Rock Creek and Osborn PPAs have nothing to do
8 with prudence or rely on hindsight and therefore do not meet the Commission's prudence
9 standard, the Commission should continue to allow recovery of these costs in the FACs
10 of KCP&L and GMO. At the time the decisions to enter into these contracts were made,
11 the Company was facing the potential need for Missouri-based wind for CPP compliance,
12 the federal PTC had expired making future wind additions likely more expensive, the
13 projects were projected to reduce the long-term revenue requirements, and the projects
14 were going to be interconnected in the GMO transmission zone. In addition, since these
15 facilities were to be located in Missouri, there would be economic benefits to the state, a
16 state that also provides an incentive in the renewable energy standard for Missouri-based
17 renewable energy. For these reasons, the decision to enter into these wind PPAs was
18 prudent.

19 **Q: Does that conclude your testimony?**

20 A: Yes, it does.

any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

B L Crawford

Burton L. Crawford

Subscribed and sworn before me this 5th day of August 2019.

Anthony R Westenkirchner

Notary Public

My commission expires: 4/26/2021

