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Orders*
Witness: *Karen Lyons*
Sponsoring Party: *MoPSC Staff*
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Case No.: *ER-2023-0210*
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MISSOURI PUBLIC SERVICE COMMISSION

FINANCIAL & BUSINESS ANALYSIS DIVISION

AUDITING DEPARTMENT

REBUTTAL TESTIMONY

OF

KAREN LYONS

EVERGY MISSOURI WEST, INC.,

d/b/a Evergy Missouri West

Case No. ER-2023-0210

Jefferson City, Missouri
May 2023

1 **REBUTTAL TESTIMONY**

2 **OF**

3 **KAREN LYONS**

4 **EVERGY MISSOURI WEST, INC.,**

5 **d/b/a Evergy Missouri West**

6 Q. Please state your name and business address.

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

9 Q. Please describe your educational background and work experience.

10 A. I attended Park University where I earned a Bachelor of Science degree in
11 Management Accounting and a Master's in Business Administration. I have been employed by
12 the Commission since April 2007 with the Auditing Department.

13 Q. What is your current position with the Commission?

14 A. In March 2022, I assumed the position of a Regulatory Manager in the Auditing
15 Department. Prior to March 2022, I was Regulatory Unit Audit Supervisor in Kansas City.

16 Q. What knowledge, skills, experience, and training do you have in the areas of
17 which you are testifying as an expert witness?

18 A. I have been employed with the Commission for 16 years. During that time,
19 I have assisted, conducted, and supervised audits and examined the books and records of
20 electric utilities in the state of Missouri. I have also received continuous training at internal
21 and external seminars on technical ratemaking matters since I began my employment at
22 the Commission.

23 Q. Have you previously testified before this Commission?

Rebuttal Testimony of
Karen Lyons

1 A. Yes. Schedule KL-r1 attached to this testimony contains a list of cases and the
2 issues that I have addressed in testimony.

3 Q. What is the purpose of your rebuttal testimony?

4 A. In this testimony, I address the direct testimony filed by The Office of the Public
5 Counsel (“OPC”) witness Lena M. Mantle regarding her recommendation that the Commission
6 grant an Accounting Authority Order (“AAO”) allowing Evergy Missouri West (“Evergy
7 West”) to defer what she refers to as extraordinary fuel adjustment clause (“FAC”) costs to a
8 regulatory asset incurred by Evergy West in the six-month accumulation period of June 1, 2022
9 through November 30, 2022 (“AP31”). Ms. Mantle recommends Evergy West defer
10 \$85,420,087 and allow Evergy West to accumulate interest on this balance until Evergy West’s
11 next rate case.

12 Granting OPC’s AAO request is not conceptually appropriate because the fuel costs for
13 which the OPC seeks deferral are ordinary and ongoing costs of their utility business, and are
14 not “extraordinary” in any way. The Commission has previously held that only extraordinary
15 costs should be eligible for deferral treatment. For this reason, Staff recommends that the
16 Commission deny the OPC’s recommendation for an AAO.

17 Q. What is an AAO?

18 A. An AAO is an authorization by the Commission for a utility to account for a cost
19 in a different manner than is normally prescribed in the Uniform System of Account (“USOA”)
20 which the Commission has adopted for accounting purposes. The most common example of
21 AAOs in this jurisdiction are orders from the Commission allowing a company to defer on its
22 books costs associated with “extraordinary events,” such as natural disasters (or so-called

1 “acts of God”) or other extraordinary events involving utility infrastructure. More recently, the
2 Commission has approved AAOs related to COVID-19 costs.

3 Q. What is a “deferral”?

4 A. In the context of an AAO request, a “deferral” is the booking of a specific cost,
5 normally charged to expense on a utility’s income statement in the current period, to the
6 company’s balance sheet as an asset. For financial reporting purposes, a deferral allows a utility
7 to avoid taking a charge against earnings in the amount of that cost in the current period. For
8 ratemaking purposes, a deferral allows a utility to seek subsequent rate recovery of the deferred
9 cost, even if it was incurred outside of a test year, test year update period, or true-up period of
10 a general rate proceeding.

11 Q. What is a regulatory asset?

12 A. A regulatory asset is a cost booked by a utility as an asset on its balance sheet
13 based upon a reasonable probability that regulatory authorities will agree to allow rate recovery
14 of the cost at a later time.

15 Q. What standards has the Commission used to determine whether it should
16 authorize a utility to deviate from normal USOA accounting rules by establishing a regulatory
17 asset?

18 A. Generally, the Commission in prior cases has stated that the standards for
19 granting the authority for a utility to defer costs incurred outside of a test year as a regulatory
20 asset are: 1) that the costs pertain to an event that is extraordinary, unusual and unique, and not
21 recurring; and 2) that the costs associated with the event are material.

1 In Case Nos. EO-91-358 and EO-91-360¹, the Commission set out policy directives
2 regarding the use of an AAO to defer costs normally charged to income as incurred. At page 7
3 in its Report and Order (December 20, 1991) in that proceeding, the Commission stated:

4 Under historical test year ratemaking, costs are rarely considered from
5 earlier than the test year to determine what is a reasonable revenue
6 requirement for the future. Deferral of costs from one period to a
7 subsequent rate case causes this consideration and should be allowed
8 only on a limited basis. This limited basis is when events occur during a
9 period which are extraordinary, unusual and unique, and not recurring.
10 These types of events generate costs which require special consideration.
11 These types of costs have traditionally been associated with
12 extraordinary losses due to storm damage or outages, conversions or
13 cancellations. *UE* at 618. The Commission in the past has also allowed
14 accrual of Allowance for Funds Used During Construction (AFUDC)
15 and nuclear fuel leases. These were allowed because of the size of the
16 investments to be deferred. The USOA recognizes that only
17 extraordinary items should be deferred. The definition cited earlier states
18 the intent of the USOA that net income shall reflect all items of profit
19 and loss during the period and exceptions are only for those items which
20 are of significant effect, not expected to recur frequently, and which are
21 not considered in the evaluation of ordinary business operations.

22 Later, at page 8 of the Report and Order in Case Nos. EO-91-358 and EO-91-360,
23 the Commission stated the following regarding materiality of costs for which deferral treatment
24 is sought:

25 The issues of whether the event has a material or substantial effect on
26 a utility's earnings is also important, but not a primary concern.

27 Q. In general, are the fuel costs incurred by Evergy West and included in AP31
28 considered "unusual and unique and not recurring?"

29 A. No. The costs included in the FAC tariff filing consist of actual fuel and
30 purchased power costs, net of off-system sales revenues incurred by Evergy West. The market

¹ In the matter of the application of Missouri Public Service for the issuance of an accounting order relating to its purchase power commitments.

1 conditions in effect during this AP have led to increased costs but there is nothing unusual,
2 unique, and non-recurring with these costs.

3 Q. Beginning on page 11, line 6, of Ms. Mantle's direct testimony, she states that
4 the \$85 million that OPC has asked to be deferred in this case is consistent with the USOA
5 definition of "extraordinary" costs and are material in nature. Do you agree?

6 A. I agree with the definition of "extraordinary" costs provided by Ms. Mantle and
7 agree that the \$85 million that OPC has asked to be deferred meets the 5% materiality threshold
8 as described by Ms. Mantle. However, the types of costs for the proposed deferral are normal
9 operating costs and are expected to reoccur in the future and as previously noted, the materiality
10 threshold is not a primary concern. Although Evergy West's fuel costs increased during AP31
11 when compared to previous APs, an increase (or decrease) in normal operating costs compared
12 to recent levels of the costs does not by itself justify an AAO, even if the amount of the cost
13 has changed materially.

14 Q. How does OPC attempt to justify that the fuel costs for which they seek deferral
15 are allegedly extraordinary in nature?

16 A. Beginning on page 12, line 12, Ms. Mantle describes the testimony of
17 Darrin R. Ives, Vice President of Regulatory Affairs for Evergy West, in Case No.
18 ER-2023-0011. Mr. Ives stated that the current "market conditions" contributed to what he
19 termed extraordinary fuel and purchased power costs in the two previous APs. Ms. Mantle
20 states "If Evergy West truly thought that the ANEC² in AP 29 and 30 were extraordinary, then
21 it should be in agreement with OPC that the ANEC in this filing is extraordinary since it is
22 almost 50% higher than the ANEC in the last accumulation period that Mr. Ives testified was

² Average Net Energy Costs

1 extraordinary.” However, an AAO is not justified simply because a normal operating cost is
2 increasing, such as fuel and purchased power expenses. The underlying reason for the material
3 change in the costs must be extraordinary in nature for the amounts to be eligible for AAO
4 deferral. The Commission has addressed this point in several AAO applications that are
5 discussed below.

6 Q. Does the Commission typically grant AAOs related to changes in normal
7 operating expenses?

8 A. No. AAOs have been used to allow utilities to capture certain unanticipated
9 and “extraordinary” costs that are not included in their ongoing rate levels. The term
10 “extraordinary costs” is defined as costs associated with an event that is unusual, unique, and
11 non-recurring in nature.

12 In Case No. EU-2014-0077, the Commission stated the following, beginning on page 10
13 of its *Report and Order* (issued July 30, 2014) with regard to Evergy Metro’s, formerly
14 Kansas City Power & Light, request for an AAO for increased transmission expense, a normal
15 operating cost:

16 In Missouri, rates are normally established based off of a historic test
17 year. The courts have stated that an AAO allows the deferral of a final
18 decision on current *extraordinary* costs until a rate case and therefore is
19 not retroactive ratemaking. Consistent with the language in General
20 Instruction No. 7, the Commission has evaluated the transmission costs
21 for which Companies seek an AAO to determine if they are an unusual
22 and infrequent occurrence. The Commission concludes they are not.

23 Companies began incurring transmission expenses when they began
24 providing retail electric service. Transmission costs are part of the
25 ordinary and normal costs of providing electric service and are expected
26 to continue in the foreseeable future. Furthermore, while the
27 transmission costs at issue may have a significant effect on Companies,
28 they are not “abnormal and significantly different from the ordinary and
29 typical activities” of the Companies. The increase in transmission costs

1 was anticipated and is indeed the norm for all electric utility members of
2 SPP. Therefore, the transmission costs are not extraordinary.

3 * * * *

4 The Commission recognizes that its approval of an AAO is necessary in
5 order for Companies to receive its intended benefits from the reporting
6 of a deferral in published financial reports. Companies carry the burden
7 of proof. They failed to show by a preponderance of the evidence that
8 they are entitled to the requested AAO. Based upon the competent and
9 substantial evidence in the record, the Commission finds and concludes
10 that KCP&L's and GMO's application for an AAO, or in the alternative
11 a tracker, should be denied. [Footnotes omitted.]

12 In Case No. WU-2017-0351, the Commission denied Missouri American Water
13 Company's ("MAWC") request for an AAO for increases in property taxes, a normal
14 operating cost. The Commission stated the following, page 15 of its *Report and Order* (issued
15 December 20, 2017):

16 Property taxes are an expected cost of operating a business in the State
17 of Missouri. It is an obligation borne by all investor-owned utilities,
18 including MAWC, which pays property taxes to each of the 24 Missouri
19 counties in which it operates. The Commission does not dispute that a
20 property tax payment is consistently considered a prudent operating
21 expense subject to ratemaking treatment during a general rate case.
22 However, the issue before the Commission is not whether it is prudent
23 to pay property taxes. The issue is whether the increase in MAWC's
24 property taxes to the Counties for 2017 and the beginning of 2018
25 resulted from an event that would be considered "unusual" or
26 "extraordinary" under NARUC USOA. That is to say, did the Counties'
27 implementation of a different standard for assessing MAWC's property
28 taxes cause an unusual, unique and nonrecurring event worthy of
29 exceptional treatment? For the following reasons, the Commission finds
30 they do not.

31 In Case No. GU-2019-0011, the Commission denied Spire Missouri's request for an
32 AAO for increases to the Public Service Commission Assessment, a normal operating cost. The
33 Commission stated the following, page 18 of its *Report and Order* (issued March 20, 2019):

1 The evidence presented in this case showed that Spire Missouri's
2 Commission assessment costs, while having increased 52% in FY 2019
3 over the FY 2018 assessment, was a normal, ordinary, and recurring cost.
4 This recurring cost was not abnormal or significantly different from the
5 ordinary and typical activities of the company, so it is not extraordinary
6 and, therefore, not subject to deferral under the USOA. Having
7 determined the assessment cost is not extraordinary under the first part
8 of the USOA definition, the Commission need not reach the question of
9 whether the cost is "material." The Commission concludes that Spire
10 Missouri has not met its burden of proof to demonstrate that the increased
11 assessment cost was extraordinary. Therefore, Spire Missouri's request
12 for an accounting deferral mechanism is denied.

13 Q. Does Ms. Mantle provide additional justification to support her claim that the
14 costs included in AP31 are extraordinary?

15 A. Yes. Ms. Mantle states, "In the simplest terms, Evergy West's ANEC is extreme
16 because it does not have enough, or the right types of, generation to sell into the Southwest
17 Power Pool ("SPP") energy market to cover the cost SPP is charging Evergy West for its load
18 at the time the load is taking from the SPP."³ The types of generation that Evergy West sells
19 into the SPP energy market is not an extraordinary event.

20 Q. Does this conclude your rebuttal testimony?

21 A. Yes it does.

³ Case No. ER-2023-0210, Lena M. Mantle Direct Testimony, page 5, lines 5-8.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of the Application of)	
Evergy Missouri West, Inc. d/b/a Evergy)	Case No. ER-2023-0210
Missouri West for Authority to Implement)	
Rate Adjustments Required by 20 CSR)	
4240-20.090(8) and the Company's)	
Approved Fuel and Purchased Power Cost)	
Recovery Mechanism)	

AFFIDAVIT OF KAREN LYONS

STATE OF MISSOURI)	
)	ss.
COUNTY OF JACKSON)	

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

Further the Affiant sayeth not.


KAREN LYONS

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Jackson, State of Missouri, at my office in Kansas City, on this 11th day of May 2023.



M. RIDENHOUR
My Commission Expires
July 22, 2023
Platte County
Commission #19603483


Notary Public

**Case Participation
of
Karen Lyons**

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2023	ER-2023-0210	Evergy West-FAC	Direct: AAO Policy
2023	ER-2023-0038	Spire Missouri Certificate of Convenience and Necessity (CCN)	Staff Memorandum
2022	ER-2022-0337 (Stipulated)	Ameren Missouri-General Rate Case	<p>Direct: Property Taxes, Paperless Bill Credit, Electric Vehicle Incentive, , Charge ahead regulatory asset, PAYS, Income eligible, and Keeping current programs, RESRAM, Transmission Revenue and Expense, Capacity, Ancillary Services, RES Amortization, Emission Allowances, Meramec Tracker, COVID AAO amortization, Equity Issuance Costs, Time of Use Tracker, COLI normalization</p> <p>Rebuttal: Property Tax Tracker</p> <p>Surrebuttal/True up Direct: Property Tax Tracker, Equity Issuance Costs, Renewable Energy Standard Tracker, Electric Vehicle Incentive Program</p> <p>True Up Rebuttal: Transmission expense, Property tax expense</p>
2022	GR-2022-0179 (Stipulated)	Spire East and Spire West-General Rate Case	<p>Direct: Property Taxes</p> <p>Rebuttal: Property Taxes</p> <p>Surrebuttal: Property Taxes</p>
2022	GO-2022-0339 (Stipulated)	Spire East and Spire West Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum- Supervisory Oversight
2022	ER-2022-0129 (Partially Contested)	Evergy Missouri Metro-General Rate Case	<p>Case Coordinator</p> <p>Direct: : SO2 Proceeds, Emission Allowances, Surveillance reporting, Off-System Sales, Greenwood Solar, Transmission Revenue, Wholesale Transmission Revenue Credit, Border Customers, Storm Reserve, Customer Education costs, Time of Use program costs, Pays Program, Ancillary Services, Transmission Congestion Rights, Revenue Neutral Uplift charges, Common Use Plant Billings</p> <p>Rebuttal: Maintenance Reserve, Storm Reserve, Surveillance Reports, Wholesale Revenue Credit</p> <p>Surrebuttal: Storm Reserve, Greenwood Solar, Surveillance Reports, Wholesale Revenue Credit, Revenue Neutral Uplift, Ancillary Services, Transmission Congestion Rights</p>

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2022	ER-2022-0130 (Partially Contested)	Evergy Missouri West- General Rate Case	Case Coordinator Direct: SO2 Proceeds, Emission Allowances, Surveillance reporting, Off-System Sales, Greenwood Solar, Transmission Revenue, Wholesale Transmission Revenue Credit, Border Customers, Storm Reserve, Customer Education costs, Time of Use program costs, Pays Program, Ancillary Services, Transmission Congestion Rights, Revenue Neutral Uplift charges, Common Use Plant Billings Rebuttal: Maintenance Reserve, Storm Reserve, Surveillance Reports, Wholesale Revenue Credit Surrebuttal: Storm Reserve, Greenwood Solar, Surveillance Reports, Wholesale Revenue Credit, Revenue Neutral Uplift, Ancillary Services, Transmission Congestion Rights
2022	GO-2022-0171 (Stipulated)	Spire East and Spire West Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum- Supervisory Oversight
2021	ER-2021-0240	Ameren Missouri-General Rate Case	Surrebuttal/True Up: Electric Vehicle Employee Incentive, Charge Ahead Program, Pay as You Save Program
2021	WA-2022-0049 and SA-2022-0050	Missouri American Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight
2021	EA-2022-0043 (Stipulated)	Evergy Missouri Metro and Every Missouri West (CCN)	Staff Memorandum- Supervisory Oversight
2020-2021	GR-2021-0108 (Contested)	Spire Missouri-General Rate Case	Case Coordinator Direct: Propane Investment Natural Gas Inventories EnergyWise and Insulation Financing Programs St Peters Lateral Rebuttal: Research and Development Costs Surrebuttal: Propane Investment
2021	EO-2021-0032	Evergy Missouri Metro and Evergy Missouri West	Investigatory Docket –Elliott Management
2020	SA-2021-0074	Missouri American Water Company (Sewer) Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight
2020	SA-2021-0017 (Contested)	Missouri American Water Company (Sewer) Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight
2020	GO-2021-0031 (Stipulated)	Spire West-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum
2020	GO-2021-0030 (Stipulated)	Spire West-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum
2020	GA-2021-0010	Spire Missouri- Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2020	WR-2020-0264 (Unanimous Disposition Agreement)	The Raytown Water Company (Water Rate Case)	Staff Memorandum- Supervisory Oversight
2020	WM-2020-0174	Liberty Utilities (Missouri Water) Acquisition	Staff Memorandum- Supervisory Oversight
2020	GO-2016-0332, GO-2016-0333 and GO-2017-0201, GO-2017-0202 (Remand Cases- Stipulated)	Spire Missouri- Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum-Refund calculation
2020	GO-2018-0309 and GO-2018-0310 (Remand Cases- Stipulated)	Spire Missouri- Infrastructure System Replacement Surcharge (ISRS)	Staff Direct Report-Refund calculation
2020	GO-2020-0230 (Stipulated)	Spire West-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum Direct: Income Taxes
2020	GO-2020-0229 (Stipulated)	Spire East-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum Direct: Income Taxes
2020	GA-2020-0251	Summit Natural Gas of Missouri (CCN)	Staff Memorandum- Supervisory Oversight
2020	SM-2020-0146	Elm Hills Utility Operating Company (Acquisition)	Staff Memorandum
2019	GA-2020-0105	Spire Missouri, Inc Certificate of Convenience and Necessity (CCN)	Staff Memorandum- Supervisory Oversight
2020	ER-2019-0374	Empire District Electric Company (Electric Rate Case)	CWC- Supervisory Oversight
2019-2020	ER-2019-0335 (Stipulated)	Union Electric Company, d/b/a Ameren Missouri (Electric Rate Case)	Direct: Cloud Computing, Electric Vehicle Employee Incentive, Charge Ahead Program Rebuttal: Cloud Computing, Paperless Bill Credit, Time of Use Pilot Tracker
2019	WA-2019-0364 and SA-2019-0365 (Proceedings Stayed)	Missouri American Water Company (CCN)	Supervisory Oversight
2019	WA-2019-0366 and SA-2019-0367 (Dismissed)	Missouri American Water Company (CCN)	Supervisory Oversight
2019	GO-2019-0357 (Contested)	Spire West-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum Direct: Income Taxes
2019	GO-2019-0356 (Contested)	Spire East-Infrastructure System Replacement Surcharge (ISRS)	Staff Memorandum Direct: Income Taxes
2019	WO-2019-0184 (Contested)	Missouri American Water Company (ISRS)	Staff Memorandum Direct: Net Operating Loss Rebuttal: Net Operating Loss
2019	SA-2019-0161	United Services, Inc (CCN)	Staff Memorandum
2019	SA-2019-0183	Missouri American Water Company (CCN)	Staff Memorandum

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2018	ER-2018-0145 (Stipulated)	Kansas City Power & Light Company (Electric Rate Case)	<p>Direct: Greenwood Solar, Cash Working Capital, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Revenue Neutral Uplift charges, Off System Sales, Missouri Iowa Nebraska Transmission Line Losses, IT Software, Insurance, Injuries and Damages, Common Use Plant Billings, Income Taxes, Kansas City earning tax, ADIT, TCJA impacts</p> <p>Rebuttal: Injuries and Damages, Sibley and Montrose O&M</p> <p>Surrebuttal: Greenwood Solar, Injuries and Damages, Kansas City Earnings Tax, Income Taxes</p>
2018	ER-2018-0146 (Stipulated)	KCP&L Greater Missouri Operations Company (Electric Rate Case)	<p>Direct: Greenwood Solar, Cash Working Capital, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Revenue Neutral Uplift charges, Off System Sales, Missouri Iowa Nebraska Transmission Line Losses, IT Software, Insurance, Injuries and Damages, Common Use Plant Billings, Income Taxes, Kansas City earning tax, ADIT, TCJA impacts</p> <p>Rebuttal: Injuries and Damages, Sibley and Montrose O&M</p> <p>Surrebuttal: Greenwood Solar, Injuries and Damages, Kansas City Earnings Tax, Income Taxes</p>
2017	GR-2017-0215 and GR-2017-0216-Contested	Laclede Gas and Missouri Gas Energy (Gas Rate Case)	<p>Direct: Cash Working Capital, JJ's incident, Environmental costs, Property Taxes, Kansas Property Taxes, Cyber Security Costs, Energy Efficiency, Low Income Energy Assistance Program, One time Energy Affordability Program, Low Income Weatherization, Red Tag Program</p> <p>Rebuttal: Cyber-Security, Environmental and Kansas Property Tax Trackers, St Peters Lateral Pipeline</p> <p>Surrebuttal: Kansas Property Tax, Cash Working Capital, Energy Efficiency, JJ's related costs, Rate base treatment of Red Tag Program, St Peters pipeline lateral and MGE's one-time Energy Affordability Program</p> <p>Litigated: Kansas Property taxes and Trackers</p>
2016-2017	ER-2016-0285-Contested	Kansas City Power & Light Company (Electric Rate Case)	<p>Direct: Greenwood Solar, Fuel Inventories, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Market to Market Sales, Revenue Neutral Uplift charges, Fuel additives, Purchase Power, Fuel prices, Off System Sales IT Software, FERC Assessment, SPP Administrative fees, Transmission expense, CIP and Cyber Security, Depreciation Clearing, ERPP, Surface Transportation Board Reparation Amortization Amortization</p> <p>Rebuttal: Transmission expense/revenue and Property tax Forecasts/Trackers, Wholesale Transmission Revenue</p> <p>Surrebuttal Transmission expense/revenue and Property tax Forecasts/Trackers, Wholesale Transmission Revenue, Transmission Wholesale Revenue, Greenwood Solar</p> <p>True-up Direct: Transmission Expense and Revenue, Transmission Congestion Rights</p> <p>True-up Rebuttal: Transmission Expense</p> <p>Litigated: Transmission Expense</p>

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2016	ER-2016-0156-Stipulated	KCP&L Greater Missouri Operations Company (Electric Rate Case)	<p>Direct: Greenwood Solar, Fuel Inventories, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Market to Market Sales, Revenue Neutral Uplift charges, Fuel additives, Purchase Power, Fuel prices, Off System Sales IT Software Maintenance, FERC Assessment, SPP Administrative fees, Transmission expense, CIP and Cyber Security, Depreciation Clearing, Amortization of Regulatory Liabilities and Assets, Transource</p> <p>Rebuttal: Cyber-Security and Transmission expense/revenue Forecasts/Trackers, Wholesale Transmission Revenue</p> <p>Surrebuttal: Cyber-Security and Transmission expense/revenue Forecasts/Trackers, Crossroad Transmission expense, Wholesale Transmission Revenue, Greenwood Solar, Amortizations</p>
2016	EA-2015-0256-Contested	KCP&L Greater Missouri Operations Company (Solar CCN)	<p>Deposition</p> <p>Direct and Rebuttal Testimony: No pre-filed testimony. Live testimony during hearing</p>
2015	WO-2016-0098	Missouri American Water Company- Infrastructure Service Replacement Surcharge (ISRS Reconciliation)	Staff Memorandum
2015	ER-2014-0370-Contested	Kansas City Power & Light Company (Electric Rate Case)	<p>Direct: Fuel Inventories, Transmission Revenue, Ancillary Services, Transmission Congestion Rights, Market to Market Sales, Revenue Neutral Uplift charges, Fuel additives, Purchase Power, Fuel prices, IT Roadmap O&M, FERC Assessment, SPP Administrative fees, Transmission expense, Research and Development Tax Credit,</p> <p>Rebuttal: Property Tax, Vegetation Management and Cyber Security Trackers, SPP Region-Wide Transmission, Transmission Wholesale Revenue</p> <p>Surrebuttal: Property Tax, Vegetation Management and Cyber Security and Transmission Trackers, SPP Region-Wide Transmission, Transmission Wholesale Revenue, Transmission Expense</p> <p>True-up Rebuttal: Independence Power & Light Transmission Expense</p> <p>Litigated Issues: Transmission expense, Property Tax expense, CIP/Cyber Security expense, Independence Power & Light Transmission Expense</p>
2014	HR-2014-0066-Stipulated	Veolia Energy Kansas City, Inc. (Steam Rate Case)	<p>Direct: Fuel Inventories, Prepayments, Material Supplies, Customer Deposits, Fuel Expense, Purchased Power, Environmental Fees, Miscellaneous Non-Recurring Expenses</p>
2014	GR-2014-0007-Stipulated	Missouri Gas Energy Company (Gas Rate Case)	<p>Direct: Cash Working Capital, Revenues, Bad Debt, Outside Services, Environmental costs, Energy Efficiency, Regulatory Expenses, Amortization Expense, System Line Replacement costs, Property taxes, Kansas Property taxes</p> <p>Surrebuttal: Property taxes, Cash Working Capital, Manufactured Gas Plant costs</p>
2013	GO-2013-0391	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)	Staff Memorandum

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2013	WM-2013-0329	Bilyeu Ridge Water Company, LLC (Water Sale Case)	Staff Memorandum
2012	ER-2012-0175-Contested	KCP&L Greater Missouri Operations Company (Electric Rate Case)	Direct: Revenues, L&P Revenue Phase In, Maintenance, L&P Ice Storm AAO, Iatan 2 O&M, Bad Debt, Outsourced Meter reading, Credit Card fees, ERPP, Renewable Energy Costs Rebuttal: Bad Debt, Property tax tracker, Renewable Energy Costs Surrebuttal: Bad Debt, Renewable Energy Costs, Property tax tracker, Revenues, L&P Ice Storm AAO, L&P Revenue Phase In, Credit and Debit Card fees
2012	ER-2012-0174-Contested	Kansas City Power & Light Company (Electric Rate Case)	Direct: Revenues, Maintenance, Wolf Creek Refueling, Nuclear Decommissioning, Iatan 2 O&M, Hawthorn V SCR, Hawthorn V Transformer, Bad Debt, Credit Card fees, ERPP, Demand Side Management costs, Renewable Energy Costs Rebuttal: Bad Debt, Property tax tracker, Renewable Energy Costs Surrebuttal: Bad Debt, Hawthorn SCR and Transformer, Renewable Energy Costs, Property tax tracker, Revenues, Credit and Debit card fees.
2012	WM-2012-0288	Valley Woods Water Company, Inc. (Water Sale Case)	Staff Memorandum
2012	GO-2012-0144	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)	Staff Memorandum
2011	HR-2011-0241-Stipulated	Veolia Energy Kansas City, Inc. (Steam Rate Case)	Direct: Revenues, Allocations, Income Taxes, Miscellaneous Non-recurring expenses
2010-2011	ER-2010-0356-Contested	KCP&L Greater Missouri Operations Company (Electric Rate Case)	Direct: Plant/Reserve, Cash Working Capital, Maintenance, Ice Storm AAO, Iatan 2 O&M, Depreciation Clearing, Property Taxes, Outsourced Meter reading, Insurance, Injuries and Damages Rebuttal: Property Tax, Maintenance Surrebuttal: Property Tax
2010-2011	ER-2010-0355-Contested	Kansas City Power & Light Company (Electric Rate Case)	Direct: Plant/Reserve, Cash Working Capital, Maintenance, Wolf Creek Refueling, Nuclear Decommissioning, Maintenance, Iatan 2 O&M, Depreciation Clearing, Hawthorn V SCR Impairment, Property Taxes, Insurance, Injuries and Damages Rebuttal: Property Tax, CWC-Gross Receipts Tax, Maintenance Surrebuttal: Property Tax, CWC-Gross Receipts Tax, Maintenance, Injuries and Damages, Decommissioning Expense, Litigated: Hawthorn V SCR Settlement, Hawthorn V Transformer Settlement
2011	SA-2010-0219	Canyon Treatment Facility, LLC (Certificate Case)	Staff Memorandum
2010	WR-2010-0202	Stockton Water Company (Water Rate Case)	Staff Memorandum
2010	SR-2010-0140	Valley Woods Water Company (Water Rate Case)	Staff Memorandum

Year	Case/Tracking Number	Company Name	Type of Testimony/Issue
2010	WR-2010-0139	Valley Woods Water Company (Sewer Rate Case)	Staff Memorandum
2010	SR-2010-0110	Lake Region Water and Sewer (Sewer Rate Case)	Direct: Plant and Reserve, CIAC, PSC Assessment, Property Taxes, Insurance, Injuries and Damages, Rate Case Expense, Other Operating Expenses, Allocations
2010	WR-2010-0111	Lake Region Water and Sewer (Water Rate Case)	Direct: Plant and Reserve, CIAC, PSC Assessment, Property Taxes, Insurance, Injuries and Damages, Rate Case Expense, Other Operating Expenses, Allocations
2009	GR-2009-0355-Stipulated	Missouri Gas Energy (Gas Rate Case)	Direct: Cash Working Capital
2009	ER-2009-0090-Global Settlement	KCP&L Greater Missouri Operations Company (Electric Rate Case)	Direct: Plant/Reserve, Cash Working Capital, Maintenance, Depreciation Clearing, Property Taxes, Bank Fees, Insurance, Injuries and Damages, Ice Storm AAO Rebuttal: Property Tax, CWC-Gross Receipts Tax Surrebuttal: Property Tax, CWC Gross Receipts Tax, Maintenance, Injuries and Damages
2009	HR-2009-0092-Global Settlement	KCP&L Greater Missouri Operations Company (Steam Rate Case)	Direct: Plant/Reserve, Cash Working Capital, Maintenance, Property Taxes, Bank Fees, Insurance, Injuries and Damages Rebuttal: Property Tax
2009	ER-2009-0089-Global Settlement	Kansas City Power & Light Company (Electric Rate Case)	Direct: Plant/Reserve, Cash Working Capital, Maintenance, Depreciation Clearing, Hawthorn V Subrogation proceeds, Hawthorn V Transformer, DOE Refund, Property Taxes, Bank Fees, Insurance, Injuries and Damages, Ice Storm AAO Rebuttal: Property Tax, CWC-Gross Receipts Tax Surrebuttal: Property Tax, CWC Gross Receipts Tax, Maintenance, Injuries and Damages
2008	HR-2008-0300-Stipulated	Trigen Kansas City Energy Corporation (Steam Rate Case)	Direct: Johnson Control Contract, Payroll, Payroll Taxes, and Benefits, Allocations, Insurance
2008	WR-2008-0314	Spokane Highlands Water Company (Water Rate Case)	Staff Memorandum
2007	GO-2008-0113	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)	Staff Memorandum