

*Exhibit No.:*  
*Issue(s):* *Fuel Adjustment Clause*  
*Witness:* *Brooke Mastrogiannis*  
*Sponsoring Party:* *MoPSC Staff*  
*Type of Exhibit:* *Rebuttal Testimony*  
*Case No.:* *ER-2021-0312*  
*Date Testimony Prepared:* *December 20, 2021*

**MISSOURI PUBLIC SERVICE COMMISSION**  
**INDUSTRY ANALYSIS DIVISION**  
**ENERGY RESOURCES DEPARTMENT**

**REBUTTAL TESTIMONY**  
**OF**  
**BROOKE MASTROGIANNIS**

**THE EMPIRE DISTRICT ELECTRIC COMPANY,**  
**d/b/a Liberty**

**CASE NO. ER-2021-0312**

*Jefferson City, Missouri*  
*December 2021*

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

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**THE EMPIRE DISTRICT ELECTRIC COMPANY,  
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1 **REBUTTAL TESTIMONY**

2 **OF**

3 **BROOKE MASTROGIANNIS**

4 **THE EMPIRE DISTRICT ELECTRIC COMPANY,**  
5 **d/b/a Liberty**

6 **CASE NO. ER-2021-0312**

7 Q. Please state your name, employment position, and business address.

8 A. Brooke Mastrogiannis, Utility Regulatory Supervisor with the Missouri Public  
9 Service Commission (“Commission”), 200 Madison Street, Jefferson City, Missouri 65101.

10 Q. Are you the same Brooke Mastrogiannis who has previously provided testimony in  
11 this case?

12 A. Yes. I contributed to the *Staff Report – Cost of Service (Public and Confidential)*,  
13 *with Appendices* (“COS Report”) filed on October 29, 2021, and the *Staff Report - Class Cost of*  
14 *Service (Public and Confidential)*, (“CCOS Report”) filed on November 17, 2021 in this case.

15 **EXECUTIVE SUMMARY**

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

17 A. The purpose of my rebuttal testimony is to address Empire witness Aaron Doll’s  
18 Fuel Adjustment Clause (“FAC”) direct testimony proposing:

19 1) including 100% of Southwest Power Pool (“SPP”) and Mid-Continent  
20 Independent System Operator (“MISO”) transmission costs and revenues in the  
21 FAC;

22 2) including SPP Schedules 1a and 12 into the Base Factor calculation and tariff  
23 language;

1 3) including a net wind revenue definition on tariff sheet 17n in conjunction with  
2 Empire’s proposed market revenue calculation; and

3 4) adding a Time of Use (“ToU”) On Peak and Off Peak Base Factor to tariff page  
4 17o.

5 I will also address the Office of the Public Counsel (“OPC”) witness Lena Mantle’s direct  
6 testimony proposing:

7 1) including the same transmission percentage for revenues as for costs in the FAC;

8 2) including the benefits of Paygo and production tax credits (“PTCs”) in Empire’s  
9 rate case revenue requirement with tracking mechanisms to reconcile to actuals in  
10 Empire’s next rate case instead of as a benefit in the FAC;

11 3) including language in the FAC tariff for the mitigation of the impact of  
12 extraordinary net fuel and purchased power costs,

13 4) to explicitly prohibit recovery of retirement and/or decommissioning costs  
14 related to the retirement of a generation plant; and

15 5) to explicitly prohibit recovery of fuel and purchased power costs for research  
16 and development.

17 Lastly, I will address OPC witness Mantle’s Rate Design Direct Testimony regarding  
18 several wording changes to the FAC tariff sheets.

19 **FAC TRANSMISSION EXPENSES AND REVENUES**

20 Q. Please explain why Staff is opposed to the Company’s proposal to include 100% of  
21 both SPP and MISO transmission expenses and revenues in the FAC.

22 A. Staff’s position is that changing the percentage of transmission costs and revenues  
23 Empire includes in its FAC is inconsistent with prior Commission rulings and is inconsistent with  
24 the transmission percentage used by other Missouri investor-owned electric utilities with FACs.

1 The Commission stated in its *Report and Order*, filed on June 24, 2015, in File No. ER-2014-0351,  
2 on page 29:

3 Based on the Commission interpretation of § 386.266, its discretion under  
4 the Commission's rules to determine what rates will be recovered in an  
5 FAC, and the facts presented, the Commission finds it appropriate to  
6 exclude those transmission expenses that do not fall within the two  
7 categories described above.

8 Empire's transmission costs to be included in the FAC are:

- 9 1) costs to transmit electric power it did not generate to its own load  
10 (true purchased power); and,  
11 2) costs to transmit excess electric power it is selling to third parties to  
12 locations outside of SPP (off-system sales).

13 Further, the Commission stated in its Amended Report and Order, filed on July 23, 2020,  
14 in File No. ER-2019-0374, on page 72:

15 Regarding transmission costs, the Commission is not changing the costs that  
16 flow through the FAC. The percentage of transmission costs included in the  
17 FAC will remain the same as they are now, which is 34 percent of SPP costs,  
18 50 percent for MISO transmission costs, and no allowance for transmission  
19 revenues. This is consistent with Missouri law and prior Commission  
20 rulings, which allow only transportation costs related to purchased power to  
21 flow through the FAC.

22 It is Staff's position that only transmission costs that the Commission approved in the  
23 orders quoted from above should be in the FAC.

24 Q. Has the Company provided any new method or calculation in support of its  
25 proposed percentage?

26 A. No. The Company has not provided a new method or calculation in support of its  
27 proposed percentage. Instead, it has simply stated in testimony that the percentage to be included  
28 should be 100% of both transmission costs and revenues. In Staff's opinion, the Company has not  
29 provided sufficient evidence to warrant changing the percentage or explained why the Commission  
30 should approve a proposal that would be inconsistent with prior Commission rulings.

1 Q. Why does the Company believe that 100% of both transmission costs and revenues  
2 should be included in the FAC?

3 A. Empire witness Aaron Doll states on page 24 of his Direct Testimony:

4 It is the Company's opinion that language from Missouri statute 386.266  
5 allows transmission costs associated with purchased-power costs to be  
6 included for recovery in the FAC. In ER-2014-0258, the Commission  
7 interpreted the statute as one that "...limits the costs that can be flowed  
8 through the FAC for recovery between rate cases. It allows for recovery of  
9 transportation costs, which has been determined to include transmission  
10 costs, but such transmission costs are limited to those connected to  
11 purchased power costs." Not unlike what Ameren represented in that  
12 docket, Empire sells all of its generation to SPP and separately purchases  
13 energy needed to serve native load. Empire's FAC tariff defines SPP costs  
14 and revenues as both purchased power and off-system sales revenue. The  
15 Commission went on to surmise what scenarios the drafters of the FAC  
16 envisioned when crafting that particular statute. In the Commission's  
17 decision, it was stated that "the statute was meant to insulate the utility from  
18 unexpected and uncontrollable fluctuations in transportation costs of  
19 purchased power. At the time the statute was drafted, and even in our more  
20 complex present-day system, the costs of transporting energy in addition to  
21 the energy generated by the utility or energy in excess of what the utility  
22 needs to serve its load are the costs that are unexpected and out of the  
23 utility's control to such an extent that traditional rate making is justified."  
24 This language suggests that only the purchased power above what a utility  
25 generates are the costs that are unexpected and out of the ability for the  
26 utility to control. The reality is that service native load, irrespective of its  
27 source, requires transmission service, and transmission service comes with  
28 costs that are unexpected, outside of the utility's ability to control, or both.

29 Q. Has any other Commission-regulated utility company also argued to the  
30 Commission that 100% of SPP and MISO transportation costs and revenues should be included in  
31 the FAC? If so, how did the Commission rule?

32 Q. Yes. Evergy Missouri Metro, formerly known as Kansas City Power and Light  
33 Company ("KCPL"), argued this in Case No. ER-2014-0370. KCPL requested that transmission  
34 costs associated with the charges and revenues from SPP billings, and transmission costs to buy

1 and sell energy, be recovered in rates through the FAC mechanism.<sup>1</sup> In this same docket KCPL  
2 stated that transmission costs were rising, and projections showed that these expenses would  
3 continue to increase at a significant rate from 2014 through 2019.<sup>2</sup>

4 The Commission stated in its Report and Order in that case,

5 KCPL argues that all of its SPP transmission fees should be included in the  
6 FAC because those fees are mandatory, increasing in amount, and volatile.  
7 In addition, KCPL states that since all of its power generation is sold into  
8 the SPP market and purchased from that market, all SPP expenses and  
9 revenues related to those individual sales and purchases of transmission  
10 service must be included in the FAC.<sup>3</sup>

11 The Commission further stated:

12 The Commission has addressed this issue in recent rate cases. In the Report  
13 and Order issued in File No. ER-2014-0258 for Ameren Missouri, the  
14 Commission stated:

15 The evidence demonstrated that for purposes of operation of the  
16 MISO tariff, Ameren Missouri sells all the power it generates into the MISO  
17 market and buys back whatever power its needs to serve its native load.  
18 From that fact, Ameren Missouri leaps to its conclusion that since it sells all  
19 the power to MISO and buys all that power back, all such transactions are  
20 off-system sales and purchased power within the meaning of the FAC  
21 statute. **The Commission does not accept this point of view.**

22 The drafters of the FAC statute likely did not envision a situation  
23 where a utility would consider all of its generation purchased power or  
24 off-system sales. In fact, the policy underlying the FAC statute is clear on  
25 its face. The statute is meant to insulate the utility from unexpected and  
26 uncontrollable fluctuations in transportation costs of purchased power. At  
27 the time the statute was drafted, and even in our more complex present-day  
28 system, the costs of transporting energy in addition to the energy generated  
29 by the utility or energy in excess of what the utility needs to serve it load  
30 are the costs that are unexpected and out of the utility's control to such an  
31 extent that a deviation from traditional rate making is justified.

32 Therefore, of the three reasons Ameren Missouri incurs transmission costs  
33 cited earlier, the costs that should be included in the FAC are 1) costs to  
34 transmit electric power it did not generate to its own load (true purchased

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<sup>1</sup> *In the Matter of Kansas City Power & Light Company's Request for Authority to Implement a General Rate Increase for Electric Service*, Case No. ER-2014-0370, Hearing Ex. No. 134, EFIS No. 344, Direct Testimony of Tim M. Rush, pgs. 17, 22.

<sup>2</sup> *Id.* at 20.

<sup>3</sup> *Report and Order*, ER-2014-0370, Pg. 34 (Sept., 2, 2015).

1 power) and 2) costs to transmit excess electric power it is selling to third  
2 parties to locations out of MISO (off-system sales). **Any other**  
3 **interpretation would expand the reach of the FAC beyond its intent.**<sup>4</sup>

4 Lastly, the Commission summarized its decision:

5 The evidence shows in this case that on a daily basis, KCPL sells all of the  
6 power it generates into the SPP market and purchases from SPP 100% of  
7 the electricity it sells to its retail customers. However, based on the  
8 Commission's analysis in the two cases cited above, it would not be lawful  
9 for KCPL to recover all of its SPP transmission fees through the FAC. In  
10 addition, while KCPL's transmission costs are increasing, those costs are  
11 known, measurable, and not unpredictable, so the costs are not volatile. The  
12 Commission concludes that the appropriate transmission costs to be  
13 included in the FAC are 1) costs to transmit electric power it did not  
14 generate to its own load (true purchased power); and 2) costs to transmit  
15 excess electric power it is selling to third parties to locations outside of SPP  
16 (off-system sales).<sup>5</sup>

17 In this rate case, Empire makes the same argument that KCPL raised in ER-2014-0370.  
18 Therefore, Staff's position is to continue including in the FAC only transmission costs that the  
19 Commission approved in ER-2014-0370 and in other orders quoted above.

20 Q. When the Commission has ordered transmission costs be included in the FAC, has  
21 it ever approved also including transmission revenues?

22 A. No. The Commission has approved including only transmission costs – and no  
23 transportation revenues – in the FACs of Empire, Evergy Missouri West, and Evergy Missouri  
24 Metro.<sup>6</sup> Therefore, Staff opposes both Empire's proposal to include 100% of transmission  
25 revenues and the OPC's proposal to include the same percentage of transmission revenues as costs  
26 in the FAC.

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<sup>4</sup> *Id.* (emphasis added) (quoting *Report and Order*, ER-2014-0258 (Apr. 29, 2015)).

<sup>5</sup> *Report and Order*, ER-2014-0370, Pg. 35 (Sept. 2, 2015).

<sup>6</sup> In the Ameren 2016, 2019, and 2021 rate cases a small percentage of transmission revenues was included as part of settlement agreements.



1 Q. Does Empire's position to include 100% of transmission revenues result in an offset  
2 to its proposal to include 100% of transmission costs?

3 A. No. The Company's total for transmission expense and revenue, if the Commission  
4 approves 100% transmission expense and revenue to be included in the FAC, is an overall net  
5 expense of \*\* \$ [REDACTED] \*\*. Staff's total, if the Commission approves the 19.39%<sup>7</sup> transmission  
6 expense and no transmission revenues to be included in the FAC, is only \*\* \$ [REDACTED] \*\*. Thus,  
7 Empire's proposal to include 100% of both transmission revenues and expenses results in a higher  
8 amount of costs included in the FAC than Staff's proposal to include only transmission expense,  
9 and does not offset, or balance the two items, as Empire implies.

10 Q. In his Direct Testimony on page 27, Empire witness Doll gives an example of a  
11 known transmission expense increase of \$7.2 million per year, starting October 2022. Does this  
12 example support an increase of the percentage to 100%?

13 A. No. The FAC base factor is based on actual test year and updated period expenses  
14 and revenues, therefore it is not appropriate to include this known increase as a reason to increase  
15 the percentage to 100% since it will not begin until October 2022.

16 Q. Please explain why Staff is opposed to the Company's proposed inclusion of  
17 SPP Schedules 1A and 12 in the base factor calculation and tariff revisions.

18 A. Staff's position is that the costs in SPP Schedule 1A-1, 1A-2, 1A-3 and 1A-4 (Tariff  
19 Administration Service) and SPP Schedule 12 (FERC Assessment) are not fluctuating fuel and  
20 purchased power costs, but instead are administrative costs, and should not flow through the FAC.

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<sup>7</sup> The 19.39% is derived from a calculation in the production cost model of the total number of purchased power MWhs over the total market load. This percentage has decreased from the current 34% because of the additional generation from the new Empire owned wind farms included in this rate case. A reduction in generation from the pre-existing wind PPAs (Elk River and Meridian Way) also contributed to the decrease.

1 This is consistent with the Commission’s treatment of SPP Schedule 1A and Schedule 12 costs in  
2 past Empire rate cases, as well as in the Evergy Missouri West and Evergy Missouri Metro cases.

3 **FAC COMPONENTS RELATED TO WIND MARKET REVENUES**

4 Q. Company witness Doll states on page 16 of his Direct Testimony that Empire  
5 proposes to include the following additional sources of revenue and expense received in the  
6 “market revenue calculation”: Paygo, tax equity distributions, PTCs, and RECs. Does Staff agree?

7 A. Attached in Staff’s COS Report, in Appendix 3 Schedule BM-d1, Staff included  
8 subaccounts for Paygo, tax equity distributions, PTCs, and RECs in the FAC. Staff determined  
9 that it is appropriate to include these since all of these components are tied to Empire’s new wind  
10 generation.

11 Q. Does OPC witness Mantle provide alternatives for some of these components?

12 A. Yes. Although Ms. Mantle states in her direct testimony, on page 25, lines 20 – 21,  
13 that SPP IM revenues and REC revenues should be included in Empire’s FAC with tracking  
14 mechanisms to reconcile to actuals in Empire’s next rate case, she also states in her direct  
15 testimony, on page 25, lines 17 -19, that estimated benefits of Paygo and PTCs should be included  
16 in Empire’s rate case revenue requirement with tracking mechanisms to reconcile to actuals in  
17 Empire’s next rate case.

18 Q. What is Staff’s opinion of Ms. Mantle’s proposal?

19 A. Although Staff’s opinion is that the Paygo, tax equity distributions, PTCs, and  
20 RECs should be included in the FAC because they are related to the new wind generation and the  
21 revenues will be refunded to customers more quickly, if the Commission finds OPC’s proposal  
22 appropriate, Staff agrees that is another option for customers to receive those benefits. If the  
23 Commission accepts OPC’s position, Staff recommends the net wind revenue definition in the

1 Company's FAC tariff sheets detail the inclusion or exclusion of the above mentioned  
2 components, along with an update to the list of subaccounts to be included and excluded in the  
3 FAC. Additionally, the FAC base factor would need to be updated accordingly.

4 **FAC TOU ON-PEAK AND OFF-PEAK BASE FACTOR**

5 Q. What is the Company's position on a ToU On-Peak and Off-Peak Base Factor?

6 A. Aaron Doll states on page 30 of his Direct Testimony,

7 The current FAC tariff calculates a single Net Base Energy Cost ("NBEC")  
8 by multiplying the Net System Input ("NSI") by the Base Factor ("BF").  
9 The Company's proposal in the TOU tariff is to establish an On-Peak BF  
10 and an Off-Peak BF. To accommodate this structure into the FAC, an  
11 adjustment needs to be made to the NBEC to reflect the different BF for  
12 TOU customers.

13 Additionally, Empire witness Tillman states on page 15 of his Direct Testimony,

14 The calculation of the Net Base Energy Cost ("NBEC") in the FAC does  
15 not accommodate the difference in fuel revenue for TOU customers. Empire  
16 is proposing to include a TOU NBEC adjustment to account for those  
17 differences.

18 Q. Has Empire provided additional information about its TOU NBEC proposal?

19 A. Yes. Staff requested additional information from Empire relating to its ToU NBEC  
20 proposal, and it stated in response to Staff Data Request No. 0171:

- 21
- 22 • The Company currently has no TOU customers with the single exception of its  
23 Transmission Service rate customer, which is served under a time-differentiated  
24 rate.
  - 25 • In the initial year, the Company has proposed a limited enrollment in the TOU  
26 rates of 500 for the residential class, 200 for the CB/SH class(es), and three LP  
27 class customers.
  - 28 • The Company has not developed any actual estimates for the TOU customer  
29 consumption changes.
  - 30 • Impact from the proposed customers is dependent on the actual response to the  
TOU rates- which has not been estimated by the Company.

1 In addition to this Data Request response, Empire provided a worksheet showing an  
2 example of its system base fuel time differentiated rate. This example demonstrates an adjustment  
3 to the FAC if a customer shifts their load 10% of on-peak consumption from the on-peak to  
4 off-peak period, or an equivalent amount of kWh into the on-peak period from the off-peak period.

5 Empire's example is based on its direct-filed ToU design, which is different from the ToU  
6 structures and designs Staff recommended for generally applicable rates. It should further be noted  
7 that the Company currently has no ToU customers, therefore its example is based on estimates and  
8 not actuals.

9 Q. Does Staff recommended inclusion of the Empire TOU NBEC feature in Empire's  
10 FAC tariff?

11 A. No.<sup>8</sup> At this time the ToU NBEC feature is not necessary under either Empire or  
12 Staff's ToU design. However, if the ToU NBEC is incorporated into the Empire FAC, it would  
13 need to be adjusted to correspond to the ToU structure and design that is used. Further discussion  
14 of this issue is included in Staff witness Sarah Lange's rebuttal on pages 14 through 17. Staff  
15 recommends the Company retain information and calculate on an ongoing basis outside of the  
16 operable FAC its proposed FAC modifications. This will enable refinement of the ToU NEBC's  
17 design and approach for future implementation, if and when it is appropriate to do so.

18 **OPC FAC CHANGES**

19 Q. What other proposals did OPC witness Mantle recommend for the FAC in her  
20 Direct Testimony?

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<sup>8</sup> Concerning use of ToU On-Peak and Off-Peak Base Factor for use with the ToU designs recommended by Staff in Staff's Direct CCOS Report on page 26, "The designs of the ToU rate structures recommended by Staff in this case are sized to better align cost-causation with revenue recovery, but are not designed to encourage changes in customer behaviors... Staff recommends the Company retain information and calculate on an ongoing basis outside of the operable FAC the modifications the Company has proposed to the FAC. This will enable refinement of the design and approach of this potential mechanism to align seasonal and diurnal variations in energy cost with revenue recovery for future implementation if and when it is appropriate to do so."

1           A.     Ms. Mantle recommends on page 26 of her Direct Testimony that the Commission  
2 modify Empire’s FAC to:

3                   1) Include language that would allow the mitigation of the impact of extraordinary  
4 net fuel and purchased power costs;

5                   2) Explicitly prohibit recovery of retirement and/or decommissioning costs related  
6 to the retirement of a generation plant; and

7                   3) Explicitly prohibit recovery of fuel and purchased power costs for research and  
8 development.

9           Ms. Mantle attaches Schedule Imm-d-4 to her Rate Design Direct Testimony, which is a  
10 red-lined version of the FAC tariff to further show these modifications.

11          Q.     Does Staff agree with Ms. Mantle’s proposals?

12          A.     Yes. With the exception of her proposed language added to the FAC tariff sheets  
13 regarding the extraordinary net fuel and purchased power costs. Staff recommends that another  
14 sentence be added onto Ms. Mantle’s proposed language that would state, “However, this language  
15 does not preclude Empire or any other party from requesting in a case before the Commission  
16 different treatment for deferring extraordinary costs in a liability account for future recovery.”

17          Q.     What other proposals did OPC witness Mantle recommend for the FAC in her Rate  
18 Design Direct Testimony?

19          A.     To clarify the definition, she recommends on page 3 to add Net System Input  
20 (“NSI”) to the definition of  $S_{AP}$  because  $S_{AP}$  includes NSI. She also recommended on page 3 to  
21 move the placement of the words “kWh sales” in the  $S_{RP}$  definition.

22                Also, on page 4, she recommends the paragraph in section 4 of the purchased power  
23 definition currently on tariff sheet 171 be moved above the description of hedging costs currently

1 on tariff sheet 17n. She also recommends deleting the last sentence in the paragraph that states,  
2 “The list of sub-accounts included will be provided in the FAC Monthly Reports.” Her reason for  
3 this is because that paragraph is only included in the definition of purchased power, and it  
4 should be moved to follow the definitions of factors fuel costs, purchased power, emissions and  
5 off-system sales. Also, the sub-accounts where the costs and revenues are recorded should be listed  
6 in Empire’s FAC tariff sheets, since the tariff is a public document, and not in the monthly  
7 FAC reports because those are not public documents.

8 In addition, on page 5 she recommends that subparagraphs A through F in section 4 on  
9 tariff sheets 17l and 17m be removed completely from Empire’s FAC tariff sheets. Her reason for  
10 this is because the Commission’s FAC rule, 20 CSR 4240-20.090, has been revised to include this  
11 process in Section (8)(D). Therefore, this language no longer serves any purpose in Empire’s  
12 FAC tariff sheets. However, if Empire believes these subparagraphs still need to be included in  
13 the FAC tariff sheets, then she suggests that they be moved out of the definition of purchased  
14 power and into a new section titled “Accounting for Costs and Revenues” below the hedging costs  
15 section on tariff sheet 17n.

16 In addition, on page 6 she recommends the term “VAF” be defined by putting the words  
17 “the voltage adjustment factors (“VAF”) of” in front of the actual numeric voltage factors in the  
18 first paragraph after the heading “Fuel Adjustment Rate” currently on tariff sheet 17o.

19 Lastly, starting on page 6 and continued into page 7, she states there is a problem with the  
20 current FAC rate calculation tariff sheet in the jurisdictional allocation factor J. To fix this, she  
21 recommends on the current tariff sheet 17q that the footnotes be removed; line 4, Missouri Energy  
22 Ration (J) be removed; the remaining lines in the table be renumbered; the new line 4 be

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Brooke Mastrogiannis

1 relabeled as “Sum of Monthly (TEC – B) \* J”; and the new line 6 be relabeled as “Sum of Monthly  
2 (TEC – B) \* J \* .95”.

3 Q. Does Staff find Ms. Mantle’s recommended FAC tariff sheet changes described  
4 above, and attached as her Schedule Imm-d-4, reasonable?

5 A. Yes.

6 Q. Does this conclude your rebuttal testimony?

7 A. Yes, it does.

**BEFORE THE PUBLIC SERVICE COMMISSION**

**OF THE STATE OF MISSOURI**

In the Matter of the Request of The Empire )  
District Electric Company d/b/a Liberty for ) Case No. ER-2021-0312  
Authority to File Tariffs Increasing Rates for )  
Electric Service Provided to Customers in its )  
Missouri Service Area )

**AFFIDAVIT OF BROOKE MASTROGIANNIS**

STATE OF MISSOURI )  
 ) ss.  
COUNTY OF COLE )

**COMES NOW BROOKE MASTROGIANNIS**, and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Rebuttal Testimony of Brooke Mastrogiannis*; and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

*Brooke Mastrogiannis*  
**BROOKE MASTROGIANNIS**

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 15<sup>th</sup> day of December, 2021.

DIANNA L. VAUGHT  
Notary Public - Notary Seal  
State of Missouri  
Commissioned for Cole County  
My Commission Expires: July 18, 2023  
Commission Number: 15207377

*Dianna L. Vaught*  
Notary Public