

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Application of Evergy)	
Metro, Inc. d/b/a Evergy Missouri Metro)	
and Evergy Missouri West, Inc. d/b/a)	
Evergy Missouri West for an Accounting)	Case No. EU-2020-0350
Authority Order Allowing the Companies to)	
Record and Preserve Costs Related to)	
COVID-19 Expenses)	

**APPLICATION FOR INTERVENTION OF
MIDWEST ENERGY CONSUMER’S GROUP**

COMES NOW the Midwest Energy Consumer’s Group, pursuant to 20 CSR 4240-2.075, and for its Application for Intervention in this case, states as follows:

1. Midwest Energy Consumer’s Group (“MECG”) is an incorporated entity representing the interests of large commercial and industrial customers including those served by Evergy Missouri Metro and Evergy Missouri West (collectively “Evergy”).
2. On May 6, 2020, Evergy filed for Commission authorization to implement an accounting authority order (“AAO”) to defer the costs and lost revenues associated with the Covid-19 pandemic. While Missouri businesses suffer from lost revenues / increased costs and residential customers suffer from rapidly increasing unemployment, Evergy alone believes that it should be entirely insulated from any costs or lost revenues associated with the pandemic. Given this, EMM and EMW ask that the Commission issue an AAO to insulate them entirely from the effects of the pandemic.
3. MECG opposes the issuance of an Accounting Authority Order. While the Commission has allowed for the deferral of costs associated with an extraordinary event, the Commission has typically rejected any request for “lost revenues” as Evergy

now seeks. For instance, while allowing MGE to defer incremental costs, the Commission rejected MGE's request to defer alleged "lost revenues" associated with the Joplin tornado.

In support of recording ungenerated revenue on a deferred basis, the Company urges the Commission to look only at whether the tornado was extraordinary. Staff and OPC argue that the AAO sought would not only allow the recording of an item, it would create the item recorded. Staff and OPC are correct.

Actual expenditures exist in the past, present, or future and represent an exchange of value that the Company must record. Ordinarily, the Company records them currently and, if they are extraordinary, the Company must record them in Account 182.3.

The Company's claim is different. Ungenerated revenue never has existed, never does exist, and never will exist. Revenue not generated, from service not provided, represents no exchange of value. There is neither revenue nor cost to record, in the current period nor in any other.¹

Ultimately, Evergy should realize that it is part of the Missouri community and, instead of attempting to insulate itself by shifting any costs / lost revenues on to its suffering customer base, Evergy should seek to share in the struggles of its service area.

4. MECG's intervention will serve the public interest by assisting the record for the Commission's decision in this case.

5. Correspondence or communications regarding this application, including service of all notices and orders of this Commission, should be addressed to:

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¹ *Report and Order*, Case No. GU2011-0392, Report and Order, issued January 25, 2012, at page 23-25.

WHEREFORE, MECG respectfully requests that the Commission issue its order granting its Application for Intervention and that it be made a party hereto with all rights to participate in this matter.

Respectfully submitted,



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ATTORNEY FOR THE MIDWEST ENERGY
CONSUMERS' GROUP

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have this day served the foregoing pleading by email, facsimile or First Class United States Mail to all parties by their attorneys of record as provided by the Secretary of the Commission.



David L. Woodsmall

Dated: May 11, 2020