Exhibit No.:

Issues: Revenue,

Other Revenue Issues

Witness: Kim Cox

Sponsoring Party: MoPSC Staff

Type of Exhibit: Surrebuttal/True-Up

Direct Testimony

Case No.: ER-2022-0129 &

ER-2022-0130

Date Testimony Prepared: Au

August 16, 2022

MISSOURI PUBLIC SERVICE COMMISSION INDUSTRY ANALYSIS DIVISION TARIFF/RATE DESIGN DEPARTMENT

SURREBUTTAL / TRUE-UP DIRECT TESTIMONY

OF

KIM COX

Evergy Metro, Inc., d/b/a Evergy Missouri Metro Case No. ER-2022-0129

Evergy Missouri West, Inc., d/b/a Evergy Missouri West Case No. ER-2022-0130

> Jefferson City, Missouri August 2022

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1		SURREBUTTAL / TRUE-UP DIRECT TESTIMONY
2		OF
3		KIM COX
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6 7 8		Evergy Missouri West, Inc. d/b/a Evergy Missouri West Case No. ER-2022-0130
9	Q.	Please state your name and business address.
10	A.	Kim Cox, 200 Madison Street, Jefferson City, Missouri 65101.
11	Q.	Are you the same Kim Cox who has filed direct and rebuttal testimony in
12	this case?	
13	A.	Yes. I provided direct testimony in this proceeding on June 8, 2022 and rebuttal
14	testimony or	July 13, 2022.
15	SURREBU'	<u>l'TAL</u>
16	Q.	What is the purpose of your surrebuttal testimony?
17	A.	The purpose of my surrebuttal testimony is to address Company witness
18	Marisol E. M	Miller's rebuttal testimony on test year revenues, specifically;
19		a. jurisdictional alignment,
20		b. twelve (12) month period for calculating revenues, and
21		c. customer growth.
22	<u>JUR</u>	ISDICTIONAL ALIGNMENT
23	Q.	What proposed jurisdiction alignment adjustments does Ms. Miller discuss in
24	her rebuttal t	restimony?

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A. Ms. Miller doesn't specify which adjustments she is referring to, she only states that the Company has proposed a number of changes to its rates to increase rate alignment across its jurisdiction.¹ In Ms. Miller's direct testimony she list the following:

- a. Seasonal Alignment
- b. Real Time Pricing ("RTP") Alternative
- c. Elimination of certain Rates or rate provisions²
- Ms. Miller states that Staff has only acknowledged the Company's proposal to align the summer and winter season for Evergy Missouri Metro ("EMM") in true-up.³
 - Q. Does Staff know what jurisdiction alignments she could be referring to?
 - A. Based off of the list above, Ms. Miller's adjustments to billing determinants,⁴ and her statement, "In review of MPSC Staff witness Kim Coxs' testimony and associated Accounting schedules and workpapers, there was no adjustment of billing determinants or resulting revenue for these proposed changes intended to align jurisdictions" Staff assumes that Ms. Miller is referring to the Company's elimination of grandfathered/frozen rate codes and other rate codes as discussed in her direct testimony.⁶
 - Q. Ms. Miller states that if Staff agrees that the seasonal alignment would impact future revenues then all other jurisdictional alignment proposals should be reflected in revenues as well.⁷ Does Staff agree with Ms. Miller?

¹ Miller rebuttal, page3, lines 1-3.

² Miller direct, page 5, lines 5-8.

³ Miller rebuttal, page 3, lines 11-13.

⁴ Workpaper BEST FIT DETS_Billed Revenue TYE 20210630 – MO Metro and CONFIDENTIAL_BEST FIT DETS_Billed Revenue – MO West – TYE 20210630

⁵ Miller rebuttal, page 3, lines 4-6.

⁶ Miller direct, pages 12-19, lines 1-6.

⁷ Miller rebuttal, page 3, lines 21-22 and page 4, lines 1-2.

A. No. Assuming Ms. Miller is referring to the Company's proposal of the
elimination of grandfather/frozen rate codes and other rate codes to actual test year billing
determinants as discussed in Ms. Millers direct testimony,8 Staff does not agree that the actual
test year billing determinants should be modified and the impact of such movement change test
year billing revenues. By modifying the test year billing determinants as Ms. Miller has
proposed, it produces a "new" starting test year revenues. Test year revenues are the billed
revenues that a Company collects during the test year. The test year billing determinants
and revenues are used to adjust for the update period, rate switchers, weather normalization,
365 days, Missouri Energy Efficiency Investment Act ("MEEIA") and customer growth. If the
test year billing determinants and revenues are not the actuals that were billed then all
adjustments made thereafter are modified. As stated in my rebuttal testimony, the overall
residential revenue impact of producing a "new" starting test year is a reduction for EMW of
\$663,537 and \$224,993 for EMM.

- Q. Does Staff agree that the EMM summer and winter season should align with Evergy Missouri West ("EMW") seasons as proposed by Ms. Miller?
- A. Yes. Staff's true-up seasonal alignment position is discussed later in this testimony.

12 MONTH PERIOD FOR CALCULATING REVENUES

Q. What did the Missouri Public Service Commission ("Commission") order for the test year?

⁸ Miller direct, pages 12-19, lines 1-6.

Surrebuttal/True-up Direct Testimony of Kim Cox

A.	On March 3, 2022, the Commission ordered the test year for EMM and EMW
be the twelve	e month period ending June 30, 2021, updated through December 31, 2021, and to
be trued-up tl	hrough May 31, 2022.
Q.	What 12 months did Staff use to calculate test year revenues?
A.	Staff used the ordered test year, 12 months ending June 30, 2021.
Q.	What update period did Staff use?
A.	Staff used the ordered update of December 31, 2021.
Q.	What 12 month period does Ms. Miller state that Staff used to calculate
revenues?	
A.	Ms. Miller states ⁹ that Staff used the 12 months ending December 31, 2021
instead of Jui	ne 30, 2021 to calculate revenues.
Q.	Can you provide the test year revenues that Staff calculated and the adjustment
Staff made fo	or the update period?
A.	Yes. Below is Staff's calculated test year revenues for EMW and EMM and the
adjustment m	nade for the update period, December 31, 2021. The update period is the difference
between the	12 months ending June 30, 2021, and the 12 months ending December 31, 2021.
continued on	next page
⁹ Miller rebuttal	l, page 4, lines 11-12.

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Evergy Missour Metro					Evergy Missour Wes	t			
	Test Year As (Without DSIM, and EDI	MPower,	ι	Jpdate period adjustment			et Year As Billed out DSIM, MPower, and EDR)		Update period Ijustment
Residential	\$ 33	3,618,742	\$	2,427,009	Residential	\$	378,056,023	\$	2,822,638
Small GS	\$ 6	7,036,786	\$	3,928,326	SGS	\$	114,077,108	\$	4,693,891
Medium GS	\$ 12	2,838,175	\$	1,782,750	LGS	\$	92,099,331	\$	1,040,746
Large GS	\$ 18	0,421,816	\$	3,593,706	LPS	\$	116,266,882	\$	1,098,225
Large Power	\$ 12	2,018,674	\$	(1,271,450)	Metered Lighting	\$	100,515	\$	1,922
Lighting	\$	9,951,318	\$	(63,569)	Thermal -650	\$	460,184	\$	10,909
CCN	\$	76,457	\$	26,825	Lighting	\$	12,971,049	\$	(14,887)
	\$ 83	5,961,968	\$	10,423,597	TOD-630	\$	17,864	\$	820
					Nucor		\$7,898,321	\$	765,810
					CCN	\$	34,279	\$	8,740
							\$721,981,558	,	\$10,428,815

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Q. Ms. Miller states that Staff used a different 12-month period for calculating revenues, or 12 months ending December 31, 2021 instead of June 30, 2021. Does Staff agree with her assertion?

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A. No. Staff used the ordered test year to calculate test year revenues and made an adjustment for the ordered update period. As stated in my direct testimony, 11 Staff first calculated the test year revenue based on EMM and EMW billing determinants provided by the Company. Staff requested, and the Company provided, the billing determinants for July 1, 2021 through December 31, 2021. Staff then calculated the revenue for the 12 months ending December 31, 2021. The update period adjustment is the difference of billed usage and revenue through December 31, 2021, compared to the billed usage and revenue through June 30, 2021.

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Q. Ms. Miller states "The MPSC Staff methodology represents significant change to what the Company understood was MPSC Staff's historical methodology for calculating

¹⁰ Miller rebuttal, page 4, lines 11-12. ¹¹ Cox direct testimony, page 5, lines 1-6.

- Surrebuttal/True-up Direct Testimony of Kim Cox revenues."12 Did Staff use the same methodology in Case Number ER-2018-0145 and 1 2 Case Number ER-2018-0146? 3 A. Yes. Ms. Miller also states "Historical differences have not been so pronounced..."¹³ 4 Q. 5 What was Staff's update adjustment in the 2018 cases? A. 6 In Case Number ER-2018-0145, the update adjustment was -\$2,407,786 and in 7 ER-2018-0146, it was -\$14,604,083. In this case, EMW update adjustment is \$10,428,815 and EMM it is \$10,423,597.¹⁴ 8 9 Q. Did Staff make any adjustments to its direct filed test year revenues or the update 10 adjustment for the non large power ("LP") rate classes as stated above? 11
 - A. No. Staff recommends the Commission rely on Staff's test year starting billing determinants and revenue and the update adjustment as filed on June 8, 2022 for the non LP rate classes.

CUSTOMER GROWTH

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- Q. What customer growth adjustment did Staff make?
- A. Staff's growth adjustment reflects the level of kWh sales, kW demand, and rate revenue that would have occurred if the number of customers taking service at the end of November 2021 had existed throughout the entire 12 months ending December 31, 2021.
- Q. Ms. Miller asserts that Staff did not provide any reasoning for using November 2021. Do you agree?

¹² Miller rebuttal, page 5, lines 6-8.

¹³ Miller rebuttal, page 4, line 14.

¹⁴ These adjustments include the corrected LP update adjustment for EMM and EMW.

¹⁵ Miller rebuttal, page 6, lines 11-15.

A. No. As stated in my direct testimony, ¹⁶ Staff submitted Data Request 0352.1 for EMW asking for an explanation, if known, as to why the customer charge counts for the residential and large general service are lower in December than all twelve months (with the exception of May and June for the residential class) ending December 2021. The Company provided a response:

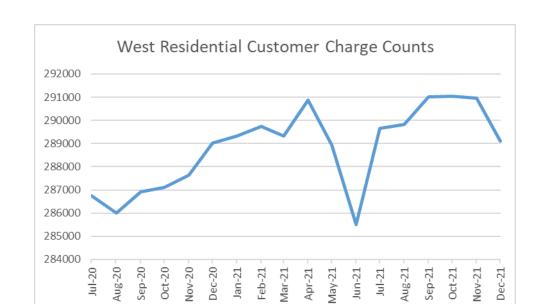
The reason for a particular customer charge count in any month is not monitored. The typical reasons for fluctuations in customer charge counts could be move ins/move outs, new construction and meter removals which was stated in the answer provided in Data Request 0352, but the exact driver for each difference would need to be researched individually to know with any degree of certainty.

- Q. Did Staff use November 2021 to simply ignore the possible drop in sales experienced by the Company and lower expected sales going forward as Ms. Miller suggest?
- A. No. Staff made an attempt to find out why the Company would be experiencing lower customer charge counts in December by submitting Data Request 0352.1. It is not clear why the Company would take issue with attempting to set billing determinants at a level that would be more likely to occur.
- Q. Did Staff review the customer charge counts for the time period of July 2020 through December 2021 when attempting to adjust for customer growth?
- A. Yes. Staff did look at the customer charge counts for that time period. The graph below indicates that June 2021 had the lowest customer charge count over this period. June 2021 and December 2021 were the lowest counts for the twelve months ending December 2021, which were the ending time periods of each Data Request¹⁷ asked. It may be coincidental that both ending months of each time period requested were the lowest. However,

¹⁶ Cox direct, page 6, lines 16-23.

¹⁷ ER-2022-0129. Data Request 0184 and ER-2022-0130, Data Request 0184.

in subsequent Data Request responses the customer charge counts appeared to rebound in the months following the June 2021 and December 2021. Evergy's response to Staff Data Request 0352.1 did not provide a clear reason for the customer charge count decrease that coincided with the last month of the requested data, indicating that "the exact driver for each difference would need to be researched individually to know with any degree of certainty." Based on the Company's response, Staff would think they too would want to know the exact driver as they stated in their response.



- Q. Did Staff update customer growth for purposes of true-up?
- A. Yes. It is explained later in this testimony.

TRUE-UP DIRECT

- Q. What is the purpose of your true-up direct testimony?
- A. The purpose of my true-up direct testimony is to address;
 - a. The Company's proposal of the seasonal billing period,
 - b. growth adjustment,
 - c. rate switchers, and
 - d. MEEIA.

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SEASONAL BILLING PERIOD

- Q. What are the season billing periods for Evergy?
- A. Currently, Evergy uses two seasonal billing periods for EMM and EMW, summer and winter. The EMM summer season is May 16th through September 15th and the winter season is September 16th through May 15th. The EMW summer season is June 1st through September 30th and the remaining months are winter.
- Q. Is the Company proposing to change the season billing periods?
 - A. Yes. In Mr. Lutz's direct testimony¹⁸ he discusses the seasonal study that was performed and recommends that EMM have the same season billing periods as EMW. Mr. Lutz states¹⁹ that the study showed 99.9% of customer would see a bill impact of less than 5% on an annual basis.
 - Q. What is the Company's revenue impact of the proposed seasonal billing period change for EMM?
 - A. Mr. Lutz provided a table²⁰ of the Company's aggregated effect of their proposal, of -\$352,082.90 for the overall normalized, annualized revenue.
 - Q. Did Staff perform a study of the seasonal billing periods for Evergy?
 - A. Staff attempted to perform a study, however the daily usage that Staff received was by class and not by rate code. The rate codes within a class are billed at different rates; therefore, Staff was not able to calculate the revenue impact the shift in seasons would have on the rate code level as it hoped to. Although not ideal, Staff did a check point by applying the

¹⁸Direct Testimony of Bradley D. Lutz, Schedule BDL-1, pages 1-12.

¹⁹ Direct Testimony of Bradley D. Lutz, page 13, lines 1 - 2.

²⁰ Direct Testimony of Bradley D. Lutz, Schedule BDL-1, page 11.

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- winter rates to all normalized and annualized usage in May and the summer rates to all normalized and annualized usage in September.
 - Q. What is the result of applying those rates to May and September?
 - A. The overall revenue impact for EMW residential, small general service ("SGS"), medium general service ("MGS") and large general service ("LGS") rate classes is \$137,545.
 - Q. What do you mean by "not ideal" in reference to Staff's check point?
 - A. Each customer is on a bill cycle and the bill cycle does not normally coincide with the billing month. For instance, a cycle may start in the middle of the month and end in the middle of the next month. By doing the check point, Staff is aware that it may not have captured all summer or winter usage within May and September. Also the majority of the months have usage that falls in the summer and the winter. Below is an example of the rate code 1RS1A.²¹

	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	
Energy Charge - Summer - Blk 1	102,096,930	101,042,633	93,597,737	19,778,067	4,837	245	20	8,567	-	172,531	6,665,890	74,149,720	
Energy Charge - Summer - Blk 2	52,676,845	49,385,370	42,162,256	5,465,255	1,249	15	-	-	-	19,515	1,353,233	25,245,408	
Energy Charge - Summer - Blk 3	77,252,137	61,528,817	43,617,713	3,448,896	543	-	-	-	-	5,569	779,683	20,485,424	
Energy Charge - Winter - Blk 1	12,132	103,277	5,488,699	66,453,406	82,428,936	85,769,205	89,667,819	88,162,483	84,782,454	77,459,838	71,253,242	13,944,543	
Energy Charge -Winter - Blk 2	2,184	20,969	1,931,421	16,513,915	18,428,418	22,886,060	27,969,677	25,871,984	22,523,197	14,799,302	13,031,139	3,181,408	
Energy Charge -Winter - Blk 3	4,634	14,318	1,555,465	9,508,202	13,759,839	25,004,548	40,673,501	39,385,901	29,064,348	10,452,815	7,154,715	1,844,187	
TOTAL kWh	232,044,863	212,095,385	188,353,291	121,167,741	114,623,823	133,660,074	158,311,017	153,428,935	136,369,999	102,909,570	100,237,902	138,850,690	

Q. Was Staff able to verify the Company's study?

A. No. Staff sent an email to Mr. Lutz on March 23, 2022, asking for the calculations for the "current revenue" and the "new revenue." Mr. Lutz responded:

The current Revenue" and "New Revenue" columns are produced by our UI Planner application, a billing engine-style application that helps us calculate the impact of rate design alternatives. As a result, the calculations are more of a bill calc, not a spreadsheet formula.

²¹ Rate code 1RS1A is secondary electric service to a single occupancy private residence and individually-metered, multiple occupancy residential dwellings.

- Q. What is Staff's direct true-up adjustment for the seasonal billing period alignment for EMM?
- A. Staff recommends no revenue adjustment since Staff is not able to review the Company's study and Staff's calculations do not capture all the winter and summer usage within May and September. However, Staff does recommend the Commission order EMM season billing periods to align with EMW.

CUSTOMER GROWTH

- Q. Did Staff make a true-up customer growth adjustment?
- A. Yes. Staff made a true-up growth adjustment to EMM residential, SGS, MGS and LGS rate classes and EMW residential, SGS and LGS rate classes. The adjustment reflects the levels of kWh sales, kW demand and rate revenue that would have occurred if the if the number of customers taking service at the end of April 2022 had existed throughout the entire 12 months ending May 2022.
 - Q. Why did Staff choose April 2022 instead of May 2022?
- A. Staff analyzed the customer charge counts from July 2020 through May 2022. Again, the customer charge counts for the last month of Staff's DR request were the lowest. Below is a graph for EMW residential customers. It displays that June 2021, December 2021, and May 2022 (all of which were the last month requested in Data Requests as mentioned earlier) had the lowest counts. Given the trend of the data points from the Data Request responses, the customer charge counts in the final month requested are substantially lower than the preceding and subsequent month counts, therefore Staff did not apply May 2022 customer charge counts to adjust for growth.

West Residential Customer Charge Counts

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- Q. What is Staff's true-up growth position?
- A. Staff recommends the Commission order Staff's true-up growth adjustment that relied on the Company customer charges as of April 2022.

RATE SWITCHER

- Q. Did Staff make a true-up rate switcher adjustment?
- A. Yes. During the true-up period, one EMW customer switched from LP to LGS and one switched from LGS to LP. One EMM customer switched from LP to LGS. Staff adjusted the billing units and revenues to account for these rate switchers.

MEEIA

- Q. Did Staff make a true-up MEEIA adjustment?
- A. Yes. J Luebbert provided true-up MEEIA adjustments. The revenue calculations can be found in workpaper "Confidential ER-2022-0130 Evergy Missouri West Revenues FINAL April growth & MEEIA and "Confidential ER-2022-0129"

1	Evergy Metro Revenues FINAL true up April 22 growth & MEEIA." Mr. Luebbert discusses										
2	these adjustments in his true-up direct testimony.										
3	CONCLUSION										
4	Q.	What is Staff's conclusion of the surrebuttal and direct true-up issues discussed									
5	in this testimo	ony?									
6	A.	Staff recommends that the Commission:									
7	a.	rely on Staff's test year starting billing determinants and revenue,									
8	b.	accept Staff's update adjustment to billing determinants and revenue,									
9	c.	accept Staff's true-up growth adjustment,									
10	d.	accept Staff's true-up rate switcher adjustment,									
11	e.	accept Staff's MEEIA true-up adjustment, and									
12	f.	order Evergy to align EMM and EMW winter and summer season ²² with no									
13		revenue adjustment.									
14	Q.	What are your recommended rate revenue adjustments?									
15	A.	The Commission should base its awarded revenue requirement on Staff's rate									
16	revenue adjus	tments as provided below.									
17											
18											
19											
20											
21	continued on	next page									
	²² The summer n will be the eight	nonths will be the four (4) monthly billing periods of June through September. The winter months (8) monthly billing periods of October through May.									

	Test Year Revenue (As	Update period	True up adj-	Non Ip rate	Large Power billing adjustment and annualizatio	MEEIA, Weather Norm and 365 days	Cuandh	Takal Fadina	
	Billed)	adjustment	nucor J Luebbert	switcher	n -J Luebbert		Growth adjustment	Total Ending Revenue	
Residential	\$ 378,056,023	\$ 2,822,638	Lucoscit	SWITCHET	ii y Lucadeit	\$(8,142,039)	\$ 4,833,447	\$ 377,570,070	
SGS	\$ 114,077,108	. , ,				\$ (558,613)	, ,	\$ 120,104,604	
LGS	\$ 92,099,331	. , ,		#########		\$(1,035,279)		\$ 90,331,044	
LPS (J Luebbert)	\$ 116,266,882	\$ 1,098,225			\$ 1,048,252	\$ (25,985)	. (2 ,311)	\$ 118,387,374	
Metered Lighting		, , ,			, , ,			, ,	
(Joe Roling)	\$ 100,515	\$ 1,922						\$ 102,437	
Thermal -650	\$ 460,184	\$ 10,909						\$ 471,093	
Lighting (Joe Roling)	\$ 12,971,049	\$ (14,887)						\$ 12,956,162	
TOD-630	\$ 17,864	\$ 820						\$ 18,684	
Nucor (J Luebbert)	\$7,898,321	\$ 765,810	\$ 318,224					\$ 8,982,355	
CCN	\$ 34,279	\$ 8,740						\$ 43,020	
	\$721,981,558	\$10,428,815		-\$1,150,777	\$1,048,252	-\$9,761,916	\$6,102,688	\$728,966,843	
	Test Year As Billed (Without		Large neuror		MEEIA,		Revenue		
	DSIM,	Update	Large power customer		Weather		Subtotal (No		
	MPower, and	period	annualization	Non lp rate	Norm, & 365	Growth	DSIM.	Add EDR- Nancy	
Metro	EDR)	adjustment	(J Luebbert)	switcher	Day Adj.	adjustment	Mpower, EDR)	Harris	Final Total
Residential	\$ 333,618,742	\$ 2,427,009	\$ -	Ś -	\$(8,474,187)	\$ 4,652,860	\$ 332,224,424	1101113	\$ 332,224,424
Small GS	\$ 67,036,786	\$ 3,928,326	\$ -	\$ -	\$ (498,276)	\$ 418,027	\$ 70,884,863		\$ 70,884,863
Medium GS	\$ 122,838,175	\$ 1,782,750	\$ -	\$ -	_ , , ,	\$(1,371,180)	\$122,572,259	\$ 42,260	\$ 122,614,519
Large GS	\$ 180,421,816	\$ 3,593,706	\$ -	\$1,038,861	\$ (274,747)	\$(2,667,723)	\$ 182,111,913		\$ 182,111,913
Large Power (J Luebbert)		\$ (1,271,450)	\$ (1,921,193)		\$ 4,951		\$ 118,830,982		\$ 118,830,982
Lighting (Joe Roling)	\$ 9,951,318						\$ 9,887,749		\$ 9,887,749
CCN	\$ 76,457	\$ 26,825					\$ 103,282		\$ 103,282
	\$835,961,968	\$10,423,597	\$ (1,921,193)	\$1.038.861	\$(9.919.745)	\$ 1.031.984	\$836,615,471	\$ 42,260	\$ 836,657,731

- Does this conclude your testimony? Q.
- A. Yes.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

Case No. ER-2022-0129

In the Matter of Evergy Metro, Inc. d/b/a Evergy)

Missouri Metro's Request for Authority to

Implement a General Rate Increase for Electric Service)
In the Matter of Evergy Missouri West, Inc. d/b/a Evergy Missouri West's Request for Authority to Implement a General Rate Increase for Electric Service) Case No. ER-2022-0130)
AFFIDAVIT	OF KIM COX
STATE OF MISSOURI)) ss. COUNTY OF COLE)	
	declares that she is of sound mind and lawful age / True-Up Direct Testimony of Kim Cox; and tha knowledge and belief.
Further the Affiant sayeth not. KIM	Sim Cox
JUI	RAT

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 ___

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: April 04, 2025
Commission Number: 12412070

August 2022.

Notary Public