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Missouri West  
Case No.: EO-2024-0002  
Date Testimony Prepared: November 1, 2023

**MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO.: EO-2024-0002**

**DIRECT TESTIMONY**

**OF**

**SEAN P. RILEY**

**ON BEHALF OF**

**EVERGY MISSOURI METRO AND EVERGY MISSOURI WEST**

**Kansas City, Missouri  
November 2023**

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**DIRECT TESTIMONY**

**OF**

**SEAN P. RILEY**

**Case No. EO-2024-0002**

1 **I. INTRODUCTION**

2 **Q: PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

3 A: My name is Sean P. Riley. My business address is PricewaterhouseCoopers LLP, 101  
4 Seaport Blvd, Boston, MA 02110.

5 **Q: ON WHOSE BEHALF ARE YOU SUBMITTING THIS TESTIMONY?**

6 A: I am submitting this testimony on behalf of Evergy Missouri Metro and Evergy Missouri  
7 West (“Evergy” or the “Company”).

8 **Q: PLEASE DESCRIBE YOUR OCCUPATION AND WORK EXPERIENCE.**

9 A: I graduated from the University of Vermont in 1990 and was hired by Coopers & Lybrand  
10 (predecessor company to PricewaterhouseCoopers LLP (“PwC”)) in 1992 as an auditor  
11 focused on the financial statement audits of regulated utilities. PwC is the largest  
12 professional services network in the world, providing audit, tax, and advisory services to  
13 the largest and most complex companies globally. I was admitted to the partnership of  
14 PwC in 2004. I am a certified public accountant (“CPA”) currently licensed in Maine and  
15 Massachusetts. I am a member of PwC’s National Energy, Utility and Resources (“Utility”)  
16 practice. Our nationally recognized practice is viewed as a leader in the utilities sector,  
17 and comprises over 1,300 professionals, including professionals experienced in serving  
18 rate regulated entities. We serve all of the largest and most complex regulated utilities in  
19 the United States.

1 I currently have two roles within our Utility practice. First, I am an Assurance Partner  
2 leading significant financial statement and internal controls over financial reporting audit  
3 engagements in the utility sector. In addition, I lead PwC's Complex Accounting and  
4 Regulatory Solutions ("CARS") practice. In this role, I oversee a team of highly  
5 experienced utility sector specialists that advise clients on complex technical accounting  
6 and regulatory/ratemaking matters.

7 I previously completed a three-year tour as the Power and Utility technical accounting  
8 leader in the Accounting Services Group within PwC's National Office. I have been a  
9 frequent speaker at PwC utility industry events, as well as for organizations such as the  
10 Edison Electric Institute ("EEI") and American Gas Association ("AGA").

11 **Q: HAVE YOU DEALT WITH UNIQUE ACCOUNTING, FINANCIAL REPORTING**  
12 **AND REGULATORY ISSUES ENCOUNTERED BY REGULATED**  
13 **ENTERPRISES?**

14 A: Yes. Throughout my career, I have focused on utility accounting, reporting and  
15 regulatory/ratemaking issues primarily as a result of auditing and consulting with regulated  
16 enterprises. During my career, I have consulted with regulated utilities, and internally with  
17 other PwC engagement teams, on a wide variety of regulatory, ratemaking and  
18 accounting/reporting matters.

19 **Q: HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS OR ANY OTHER**  
20 **COMMISSION?**

21 A: I have not testified before the Missouri Public Service Commission (the "Commission").  
22 I have, however, provided testimony across the United States, including Hawaii, North

1 Carolina, South Carolina and Massachusetts, as well as various matters before the Federal  
2 Energy Regulatory Commission (“FERC”).

3 **Q: WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

4 A: I will address the following topics in my testimony:

5 Industry Practices: I will offer my view of current and developing industry practices  
6 related to systems, accounting, operations, and ratemaking.

7 Observations about the Data Requested: I will provide my view of specific data  
8 provided in the testimony of Company witness Bradley Lutz. Where applicable I will also  
9 offer further industry perspective to the testimony of Company witnesses Julie Dragoo and  
10 Brad Lutz in relation to the Company systems.

11 **II. INDUSTRY PRACTICE**

12 **Q: AS PART OF YOUR INTERACTIONS WITH UTILITIES, ARE YOU AWARE OF**  
13 **SYSTEMS, ACCOUNTING, AND METHODS USED TO SUPPORT OPERATIONS**  
14 **AND ULTIMATELY RATEMAKING?**

15 A: Yes. Over my career, my focus has been on the accounting and ratemaking requirements  
16 of rate regulated electric and gas utilities.

17 **Q: WHEN IT COMES TO ACCOUNTING AND RATEMAKING, ARE**  
18 **APPROACHES USED BY EVERGY AND OTHER REGULATED UTILITIES**  
19 **SIMILAR?**

20 A. Yes. The ratemaking process relies heavily on historical cost data. It is important for  
21 utilities to employ similar accounting methodologies for similar items to ensure  
22 consistency in the ratemaking process. The ratemaking process is concerned with  
23 determining a utility’s cost of service (revenue requirement) based on calculations of rate

1 base, rate of return and operating income. Much of the information supporting these  
2 calculations comes from the books of account (systems of record). Regulators must be able  
3 to determine that similar costs (among companies) are being treated similarly in order to  
4 reach consistent (and fair) results for the utility's various stakeholders (customers,  
5 investors et al.).

6 **Q: DOES THE CONSISTENCY REQUIRED IN THE UTILITIES INDUSTRY HAVE**  
7 **TO DO WITH UTILITIES OPERATING PRIMARILY AS MONOPOLIES?**

8 A: Yes. Rate regulation of public utilities creates an economic effect that is not applicable to  
9 competitive entities. The services provided by these entities are generally considered a  
10 necessity to customers and they generally operate as monopolies. As such, because there  
11 is an absence of free market competitive forces as found in enterprises in general,  
12 regulation is a substitute for these missing competitive forces. Regulation provides a  
13 balance between investor and consumer interests by substituting regulatory principles for  
14 competition. In order for regulators to regulate on a consistent basis, the information  
15 presented to them must be presented similarly among companies.

16 **Q: IN ORDER FOR SIMILAR COSTS TO BE TREATED SIMILARLY, DO**  
17 **UTILITIES GENERALLY FOLLOW PRESCRIBED ACCOUNTING?**

18 A: Yes, the Federal Energy Regulatory Commission ("FERC") has prescribed a Uniform  
19 System of Accounts ("USoA") that most regulated utilities, including Evergy, are expected  
20 to follow. The USoA provides guidance in a number of areas including the accounting for  
21 property, revenue, expenses and income taxes. Quarterly and annual reporting to the FERC  
22 on its Form 1 "Electric Utility Annual Report" presents the financial results for the period  
23 in accordance with the USoA.

1 **Q: ARE YOU AWARE OF THE SYSTEMS, ACCOUNTING, AND METHODS USED**  
2 **SPECIFICALLY BY EVERGY TO SUPPORT ITS OPERATIONS AND**  
3 **ULTIMATELY RATEMAKING?**

4 A: Yes. The testimony of Julie Dragoo (Section I) provides an overview of the relevant systems  
5 used for the purposes of operating the business and gathering data for the purposes supporting  
6 the Company's activities and ratemaking processes. The systems that are referenced are  
7 commonly used across the industry.

8 **Q: IN COMPARING THE APPROACHES USED BY EVERGY AND THE**  
9 **APPROACHES USED BY OTHER UTILITY PEERS, DO THEY TEND TO BE**  
10 **SIMILAR?**

11 A: Yes. Given the nature of the regulated utility industry (monopoly utilities serving dedicated  
12 jurisdictions), as a whole, companies have evolved over time in a consistent manner.  
13 Specifically, regulated utilities have shared best practices regarding the use of technology,  
14 systems, processes, and controls for the purpose of operating as efficiently, reliably and  
15 effectively as possible for the benefit of all of the utilities stakeholders.

16 The Company's use of a Billing System and an Accounting/Asset Tracking System as  
17 core systems fed by/linked to Metering systems, Work Management systems and even data  
18 warehouse systems are typical for this industry. The level of data integration within the Evergy  
19 systems is largely similar to what I have observed elsewhere. It is common for a utility to  
20 maximize its system value by aligning its technology and data flow with operational and  
21 accounting practices.

22 In addition, the USoA requires consistency so that regulators can determine  
23 reasonable, cost-based revenue requirements ensuring consistency between utilities.

1 Property, plant and equipment is accounted for in a utility's books and records on a  
2 consistent basis across the Country. Likewise, operating and maintenance expenses for  
3 similar activities are treated consistently. The requirements of the USoA prevents industry  
4 outliers from an accounting and reporting perspective, which increases the likelihood that  
5 the overall customer revenue requirements are at a reasonable level to permit cost recovery.

6 **Q: ARE YOU SAYING THAT ADHERENCE TO USoA METHODS SUPPORTS**  
7 **DETERMINATION OF REVENUE REQUIREMENT AND SUBSEQUENT**  
8 **RATEMAKING?**

9 A: Yes. The USoA recognizes that the cost of these fixed assets and expenses may be incurred  
10 to serve only generation, transmission or distribution customers. Transmission customers  
11 should not be paying for the costs of distributing electricity. As a result, the USoA requires  
12 direct or indirect assignment of costs to those functional categories. However, once costs  
13 are recorded in those accounts, revenue requirements can be determined. Once revenue  
14 requirements are determined, the cost of service/rate design portion of the rate case can be  
15 completed to develop tariffs by customer class and to certain customers within those classes  
16 based on accepted accounting, engineering and economic allocation methodologies.  
17 Evergy complies with the USoA requirements for this cost breakdown.

### 18 **III. DATA OBSERVATIONS**

19 **Q: ARE YOU FAMILIAR WITH THE DATA RETENTION SUMMARY PROVIDED IN**  
20 **THE TESTIMONY OF BRADLEY LUTZ?**

21 A: Yes.



1 **Q: BASED ON YOUR UNDERSTANDING OF UTILITY SYSTEMS, DO EVERGY'S**  
2 **RESPONSES CONCERNING DATA AVAILABILITY AND DELIVERABILITY**  
3 **SEEM REASONABLE?**

4 A: Yes.

5 **Q: AS YOU REVIEW THE DATA REQUESTED BY STAFF, DO YOU NOTE ANY**  
6 **ASPECTS OF CONCERN?**

7 A: Yes. I note Item #1 requests the following:

8           Prior to the next rate case, the Company will identify and provide the data  
9           required to determine line transformer costs and expenses by rate code;  
10          primary distribution costs and expenses by voltage; secondary distribution  
11          costs and expenses by voltage; primary voltage service drop costs and  
12          expenses; extension costs, expenses, and contributions by rate code and  
13          voltage; and meter costs by voltage and rate code.

14          Based on my experience working with utilities across the United States, consulting with my  
15          colleagues within our PwC Utilities practice within my Firm, and speaking with the Company  
16          in terms of the data requested, I am not aware of data existing in a format available to be  
17          provided to immediately satisfy this request. In particular, I am not aware of the availability of  
18          these “costs by rate code.” As I discuss elsewhere in my testimony, the systems of record of  
19          the Company have been structured following long-established protocols within the industry  
20          for the ultimate goal (among others) of supporting the Company’s ratemaking processes and  
21          methodologies.

22 **Q: WHY IS THIS REQUEST PROBLEMATIC?**

23 A: Simply put, the Company’s systems (and related data) have been structured in a manner to  
24          support the Company’s operational and administrative needs. The systems and data are  
25          structured following industry norms and regulatory accounting practices (for example, mass  
26          property accounting). The data currently maintained by the Company in relation to its property,

1 plant and equipment obviously is voluminous and represents “decades and decades of  
2 information” (given the history of the Company). In my opinion, the process of repurposing  
3 this data in a format requested by the Commission would require significant estimation and  
4 would subject to numerous judgments. This process, in my opinion, would be extremely  
5 challenging, subjective, and difficult to estimate in terms of how long such an exercise would  
6 take as well as the related costs involved.

7 **Q: ARE THESE INDUSTRY NORMS RELATED TO THE USoA MENTIONED**  
8 **EARLIER?**

9 A: Yes.

10 **Q: WHAT DOES THE USoA PRESCRIBE IN TERMS OF ACCOUNTING BOOKS**  
11 **AND RECORDS FOR PROPERTY, PLANT AND EQUIPMENT?**

12 A: The USoA provides guidance, via plant instructions, on recording of long-lived assets on  
13 a historical cost basis, which cost categories should be capitalized, depreciation  
14 methodology, acquisitions and retirements of plant assets, and other aspects related to  
15 property, plant and equipment.

16 **Q: IS SIMILAR GUIDANCE REQUIRED FOR OPERATING EXPENSES?**

17 A: Yes. The USoA has different account numbers for production expenses, transmission  
18 expenses and distribution expenses as well as customer account expenses, interest,  
19 administrative and general expenses, and other costs. Within each category of expense,  
20 there is a further required breakdown of the type of cost such as labor or rent and a  
21 description of what activity the cost supports.

1 **Q: WITH RESPECT TO PROPERTY, PLANT AND EQUIPMENT, WHAT**  
2 **CONTINUING PROPERTY RECORDS DOES THE USOA REQUIRE?**

3 A: The USoA requires continuing property records as follows:

4 8. *Continuing Plant Inventory Record* means company plant records for  
5 retirement units and mass property that provide, as either a single record, or  
6 in separate records readily obtainable by references made in a single record,  
7 the following information:

8 A. For each retirement unit:

- 9 (1) The name or description of the unit, or both;
- 10 (2) The location of the unit;
- 11 (3) The date the unit was placed in service;
- 12 (4) The cost of the unit as set forth in Plant Instructions 2 and 3 of this  
13 part; and
- 14 (5) The plant control account to which the cost of the unit is charged.

15 B. For each category of mass property:

- 16 (1) A general description of the property and quantity;
- 17 (2) The quantity placed in service by vintage year;
- 18 (3) The average cost as set forth in Plant Instructions 2 and 3 of this part;  
19 and
- 20 (4) The plant control account to which the costs are charged.

21 **Q: THAT DEFINITION REFERS TO “RETIREMENT UNITS.” WHAT ARE**  
22 **RETIREMENT UNITS?**

23 A: A retirement unit is an item of electric plant which, when retired, with or without  
24 replacement, are accounted for by crediting the book cost thereof to the electric plant  
25 account with an offsetting debit to accumulated depreciation.

1 **Q: ARE INDIVIDUAL RETIREMENT UNITS PRESCRIBED BY THE FERC?**

2 A: No. Each utility is permitted to determine their retirement units. The guidance in the USoA  
3 discussing retirement units is as follows:

4 10. Additions and Retirements of Electric Plant.

5 A. For the purpose of avoiding undue refinement in accounting for  
6 additions to and retirements and replacements of electric plant, all  
7 property will be considered as consisting of (1) retirement units and  
8 (2) minor items of property. Each utility shall maintain a written  
9 property units listing for use in accounting for additions and  
10 retirements of electric plant and apply the listing consistently.”

11 The USoA prescribes the accounting for items once recorded as  
12 either a retirement unit or a minor item of property. If a retirement  
13 unit is replaced or retired, that item the recorded original cost of that  
14 item is removed from the books of account. Any subsequent  
15 replacement is capitalized.

16 If a minor item of property is replaced, the replacement is expensed.

17 **Q: ARE THERE SEPARATE FERC ACCOUNTS FOR DIFFERENT TYPES OF**  
18 **PROPERTY, PLANT AND EQUIPMENT IN THE USoA?**

19 A: Yes, the different functional plant accounts are included in the 300 series of accounts. The  
20 total of the 300 accounts is recorded in account 101, Utility Plant in Service. The functional  
21 accounts include production or generation assets, transmission assets, distribution assets  
22 and general.

23 **Q: DID THE USoA EVER PRESCRIBE RETIREMENT UNITS?**

24 A: Yes. However, the prescription of retirement units was changed when FERC issued Order  
25 598, Units of Property Accounting Regulations, in 1998. The Summary to FERC Order  
26 598 states:

27 SUMMARY: The Federal Energy Regulatory Commission is amending its  
28 units of property and oil pipeline regulations to require companies to  
29 maintain a written property units listing, to apply the listing consistently,  
30 and to furnish the Commission with a justification of any changes in the

1 listing, if requested, and to clarify that companies may use estimates when  
2 it is impractical or unduly burdensome for companies to identify the cost of  
3 retired property. In addition, the Commission is removing certain  
4 regulations which prescribe unit-of-property listings for jurisdictional  
5 companies. These changes will allow companies additional flexibility in  
6 maintaining their records of units of property.

7 As I stated, prior to Order 598, the FERC had prescribed certain property units. However,  
8 as the basis to reconsider their existing property unit requirements, they concluded:

9 These listings prescribe a level of detail that companies maintain to support  
10 the amounts in the plant accounts. However, the property unit listings do  
11 not reflect the technological changes that have taken place in the utility  
12 industry. The NOPR proposed to remove the prescribed property unit  
13 listings and allow companies to identify property units and maintain a level  
14 of support determined by their business needs. This would not eliminate the  
15 need for companies to maintain a property recordkeeping system.  
16 companies would continue to maintain support of the amounts shown in the  
17 plant accounts. The Commission observed that the level of detail prescribed  
18 by the current property unit listings and regulations place an unnecessary  
19 burden on companies, are not current, are too restrictive, and appear to  
20 provide minimal benefit to either the companies or to the Commission.

21 **Q: WHAT LEVEL OF DETAIL OF PROPERTY UNITS IS REQUIRED TODAY?**

22 A: As Order 598 made clear, the level of detail is at the discretion of the company. Such detail  
23 must be adequate to: (1) determine whether the item is a retirement unit or minor item of  
24 property, and (2) contain cost information to appropriately remove the retirement unit for  
25 plant in service upon retirement or replacement. Interestingly, FERC cites the need to  
26 accommodate technological change as a basis for the change the level of detail for  
27 retirement units.

28 FERC requires utilities to maintain separate records by electric plant accounts of  
29 the historical cost of each plant, as well as the cost of operating and maintaining each plant  
30 owned or operated.

1 **Q: YOU HAVE DESCRIBED THE CONCEPT OF RETIREMENT UNITS AND**  
2 **MINOR ITEMS OF PROPERTY AS FAR AS HOW TO TREAT RETIREMENTS**  
3 **AND REPLACEMENTS OF A UTILITY'S FIXED ASSETS. IS EVERY**  
4 **RETIREMENT UNIT CONSIDERED ON ITS OWN AND DEPRECIATED**  
5 **INDIVIDUALLY?**

6 A: No. Depreciation may be accrued on each unit of plant or on groups of units. For certain  
7 classes of property such as buildings, which consist of relatively large units which are  
8 readily identifiable in the accounting records and can be accounted for separately, such  
9 plant assets are subject to specific identification of when that plant asset is placed in service,  
10 when that asset is retired and subject to determination of depreciable lives for that account  
11 (the depreciation study). However, for certain classes of property, such as poles and meters,  
12 it would not be practicable to determine and accrue depreciation on each pole or meter.  
13 The results do not justify the costs. As a result, certain plant assets are considered "mass  
14 assets" and grouped by kind (poles, meters) and depreciated as a group. The classification  
15 as mass assets occurs most often when the group contains a large number of homogeneous  
16 units having the same or similar life characteristics. The accounting records for mass assets  
17 keep track of the cost of additions by vintage and when retirements occur, individual assets  
18 are generally removed on a first-in, first-out basis. Depreciation accruals for mass assets  
19 are not only based on the life experiences of assets but consider technological changes that  
20 could cause the lives of the remaining assets in the group to be shortened for potential  
21 obsolescence.

1 **Q: FOR ASSET ADDITIONS CLASSIFIED AS MINOR ITEMS OF PROPERTY,**  
2 **WHAT IS THE ACCOUNTING DURING THE ASSET LIFE?**

3 A: For minor items of property, a depreciation rate is generally assigned to the larger  
4 retirement unit of which the minor item is a part. In this manner, depreciation is accrued  
5 each year for the minor item until it is retired. If the minor item of property is replaced  
6 during its estimated useful life, the cost of the replacement is expensed.

7 **Q: DOES EVERGY FOLLOW THE USoA?**

8 A: Yes.

9 **Q: DO EVERGY'S CONTINUING PROPERTY RECORDS CONTAIN THE**  
10 **REQUIRED DETAIL IN ORDER TO COMPLY WITH THE USoA WHEN**  
11 **PROPERTY IS REMOVED FROM SERVICE WITH OR WITHOUT**  
12 **REPLACEMENT?**

13 A: Yes.

14 **Q: IS THERE ANY ACCOUNTING OR FINANCIAL REPORTING BENEFIT TO**  
15 **ASSIGNING PROPERTY UNITS AT A LEVEL OF DETAIL THAT WOULD**  
16 **IDENTIFY THE SPECIFIC CUSTOMER OR CUSTOMER GROUP WHICH**  
17 **SUCH PROPERTY UNITS ARE SERVING?**

18 A: No.

19 **Q: IS THERE SUCH A BENEFIT FOR THE PURPOSE OF DETERMINING**  
20 **REVENUE REQUIREMENT?**

21 A: No. The revenue requirement includes rate base and operating expense in total and by  
22 function (property, revenue and expenses included or allocated to separate generation,  
23 transmission and distribution accounts). There is no need to refine further for specific

1 customers. Once the revenue requirement is determined, the next step is to allocate the  
2 total cost of service to the various customer groups (residential, commercial, industrial,  
3 etc.) and design rates/tariffs. The determination of individual tariff and rate groups  
4 involves economics and engineering decisions regarding allocations and subsidization.  
5 Regardless of how the individual tariffs are determined, the final revenue requirement  
6 equals the utility's overall cost of service.

7 **Q: IS THERE SUCH A BENEFIT FOR THE PURPOSE OF RATE DESIGN?**

8 A: Possibly. I presume Staff has intentions to use data at this level of detail for rate design, but  
9 given the many reasons I have detailed about the basis for the current approaches, I have  
10 concern with the cost to make comprehensive changes to those process and provide this data.  
11 I have observed that in other jurisdictions these costs are seldom detailed in this manner,  
12 instead they are incorporated into other costs and allocated within the ratemaking.

13 **Q: ARE THERE ANY OTHER ASPECTS OF THE DATA REQUESTED OR THE**  
14 **COMPANY SUMMARY YOU WISH TO ADDRESS?**

15 A: Yes. I would like to make a brief comment on the data retention requirements discussed in  
16 the testimony of Brad Lutz. Although I cannot speak to the technical requirements and  
17 challenges of meeting these data retention requirements, I do observe (given my experience  
18 working with regulated utilities) that such changes will require the Company to reassess  
19 and modify its processes, policies, internal controls and quality assurance procedures to  
20 ensure that it is able to comply with such requirements in the future. In my view, the  
21 Commission Staff's request Items #1 is unprecedented in the industry; as such, it would be  
22 my recommendation to perform a more detailed study of the cost of compliance (i.e., the



1 cost to ratepayers), weighed against the benefits to consumers prior to a decision on  
2 whether the Company should provide the information requested by Staff.

3 **Q: THE COMPANY EXPRESSED THE ESTIMATED COST TO PROVIDE THE**  
4 **REQUESTED DATA USING RANGES OR APPROXIMATE VALUES BASED ON**  
5 **HOUR ESTIMATES. IN YOUR EXPERIENCE IS THIS REASONABLE?**

6 A: Yes, understanding that management is providing a wide-ranging cost estimate.  
7 However, I would like to emphasize several points in relation to developing a cost estimate.  
8 First and foremost, in my opinion, developing a cost estimate is highly judgmental and difficult  
9 to perform without conducting a detailed study (which would be a lengthy and costly exercise  
10 on its own). Secondly, this data request would require the Company to undergo an exercise  
11 that frankly is unprecedented; in other words, I am not aware of any similar projects that the  
12 Company could look to as a way of benchmarking its cost estimate. In terms of the cost  
13 estimate itself, if I were to attempt to estimate the cost build-up associated with this request, I  
14 would include the following cost categories:

15 a. Initial (One-Time) Costs:

16 i. External advisor costs.

17 ii. Internal labor costs and external advisor costs associated with  
18 modification / development of requested data, including potential  
19 system reconfiguration (or more likely, system modifications). One key  
20 “unknown” in my view is whether systems could, in fact, be  
21 reconfigured in a cost-effective manner (or if certain systems would  
22 need to be replaced).

1                   iii.       Internal and external advisor costs associated with the development of  
2                                   policies, processes and controls over the new data.

3                   iv.       Training costs

4           b.       Ongoing Costs:

5                   i.       Additional permanent labor costs for analysis and maintenance of data.

6                   ii.       Licensing costs.

7 **Q:     HAVE YOU REVIEWED THE COMPANY’S CALCULATIONS?**

8 A:     Yes. The Company did not develop a detailed cost build-up, as is described above.  
9        However, I have held discussions with the Company regarding its approach and understand  
10       how it arrived at the range of costs associated with complying with the Commission’s  
11       request. While the eventual cost to develop and produce this data is clearly an estimate, I  
12       believe the Company’s qualitative, initial estimate is reasonable (absent performing a more  
13       detailed study).

14 **Q:     DOES THAT CONCLUDE YOUR TESTIMONY?**

15 A:     Yes.

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

In the Matter of Requests from Evergy )  
Missouri Metro, Inc. d/b/a Evergy Missouri )  
Metro and Evergy Missouri West, Inc. d/b/a ) No. EO-2024-0002  
Evergy Missouri West for Customer Data )  
Account Data Production )

**AFFIDAVIT OF SEAN P. RILEY**

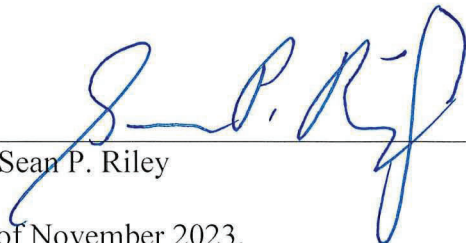
**STATE OF MASSACHUSETTS )**  
**) ss**  
**COUNTY OF SUFFOLK)**

Sean P. Riley, being first duly sworn on his oath, states:

1. My name is Sean P. Riley. I work in Boston, Massachusetts, and I am employed by PricewaterhouseCoopers LLP as Assurance Partner.

2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of Evergy Missouri Metro and Evergy Missouri West consisting of sixteen ( 16 ) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

  
\_\_\_\_\_  
Sean P. Riley

Subscribed and sworn before me this 1<sup>st</sup> day of November 2023.

  
\_\_\_\_\_  
Notary Public



My commission expires: 02/14/2025