Exhibit No.:

Issue(s): Staff's Recommendation

of Evergy Missouri West's Fuel Adjustment Rate

Tariff Filing

Witness: Brad Fortson ng Party: MoPSC Staff

Sponsoring Party: MoPSC Staff
Type of Exhibit: Direct Testimony

Case No.: ER-2023-0444
Date Testimony Prepared: November 30, 2023

MISSOURI PUBLIC SERVICE COMMISSION INDUSTRY ANALYSIS DIVISION ENERGY RESOURCES DEPARTMENT

REBUTTAL TESTIMONY

OF

BRAD J. FORTSON

EVERGY MISSOURI WEST, INC., d/b/a EVERGY MISSOURI WEST

CASE NO. ER-2023-0444

Jefferson City, Missouri November 2023

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3		REBUTTAL TESTIMONY
4		OF
5		BRAD J. FORTSON
6 7		EVERGY MISSOURI WEST, INC., d/b/a EVERGY MISSOURI WEST
8		CASE NO. ER-2023-0444
9	Q.	Please state your name and business address.
10	A.	My name is Brad J. Fortson, and my business address is Missouri Public Service
11	Commission	, P.O. Box 360, Jefferson City, Missouri 65102.
12	Q.	By whom are you employed and in what capacity?
13	A.	I am employed by the Missouri Public Service Commission ("Commission") as
14	the Regulato	ry Compliance Manager of the Energy Resources Department.
15	Q.	What is your educational background and work experience.
16	A.	Please refer to the attached Schedule BJF-r1.
17	Q.	Have you previously filed testimony before this Commission?
18	A.	Yes. Please refer to the attached Schedule BJF-r2 for a list of cases in which
19	I have previo	ously filed testimony.
20	EXECUTIV	VE SUMMARY
21	Q.	Please summarize your rebuttal testimony in this proceeding.
22	A.	The purpose of my rebuttal testimony is to respond to the direct testimony of
23	Evergy Miss	ouri West, Inc. d/b/a Evergy Missouri West's ("Evergy Missouri West" or "EMW"

or "Company")¹ witness Mr. Darrin R. Ives in regards to the *Staff Recommendation for*Rejection of Tariff Sheet ("Staff Recommendation") filed on July 31, 2023, in this case.

- Q. What did Staff recommend in its Staff Recommendation?
- A. Staff recommended the Commission issue an order rejecting the proposed 1st Revised Sheet No. 127.34, and direct EMW to file a substitute tariff sheet that includes a \$48,018.52 reduction adjustment to purchased power expense. This was the result of Staff's interpretation of the Nucor adjustment from the *Non-Unanimous Stipulation and Agreement* ("Stipulation and Agreement") in Case No. EO-2019-0244, accounting for additional purchased power costs caused by operational events as described in paragraph 7.d. of the Stipulation and Agreement.
 - Q. What does paragraph 7.d. in the Stipulation and Agreement state?
 - A. Paragraph 7.d. states:

GMO will monitor Nucor operations and will identify additional SPP-related costs resulting from unexpected operational events. If Nucor load experiences a 25% deviation from the expected Nucor load for more than 4 hours and that load change is not reflected in the GMO day-ahead commitments, GMO will quantify the balancing relationship between the hourly and day-ahead prices to identify the effect of the unplanned load change to apportion any additional SPP balancing charges and will incorporate the effect attributed to Nucor into the tracking of Nucor costs. If the effect of this relationship increases costs to non-Nucor customers, the amount will be reflected in a subsequent FAC rate change filing and the portion attributed to Nucor will be identified with supporting work papers and removed from the Actual Net Energy Cost prior to the calculation of the FAC rates.

Q. What is at issue in this case?

¹ Formerly known as KCP&L Greater Missouri Operations Company ("GMO"). EMW is referenced as GMO in stipulation and agreement language later mentioned in this testimony.

- A. In Mr. Ives' direct testimony, he summarizes the issues in this case as: 1) Which method of accounting for operational events at Nucor Steel Plant ("Nucor") related to imbalances should be used to estimate costs caused by Nucor that impact non-Nucor customers, 2) Whether the accounting method used should include or exclude the effects of the first four hours of operational events, 3) While the event tracking will be analyzed for each month, should the tracking be performed and a monthly journal entry recorded, if applicable, or should the tracking be performed for the months available during the 6-month accumulation period and one journal entry recorded, if applicable, and 4) Should the impact of the identified events be tracked over the remaining life of the Nucor contract and any subsequent Nucor contracts.
 - Q. Do you agree with his summary of the issues in this case?
- A. Mostly. Mr. Ives addresses issues 1, 2, and 4, which I agree are an accurate summary of those issues, however I believe it is more clear to discuss issue 2 first, then issue 1, and then issue 4. Company witness Ms. Lisa Starkebaum addresses issue 3, which Staff expert witness Ms. Brooke Mastrogiannis responds to in her rebuttal testimony.

ISSUE 2: WHETHER THE ACCOUNTING METHOD USED SHOULD INCLUDE OR EXCLUDE THE EFFECTS OF THE FIRST FOUR HOURS OF EACH OPERATIONAL EVENT

- Q. What portion of paragraph 7.d. from the Stipulation and Agreement is at issue in Issue 2?
 - A. The relevant portion of paragraph 7.d. reads:

If actual Nucor load experiences a 25% deviation from the expected Nucor load for more than 4 hours and that load change is not reflected in the GMO day-ahead commitments, then EMW quantifies the balancing relationship between the hourly and day-ahead prices to identify the effect of the unplanned load change to apportion any additional SPP balancing charges and will incorporate the effect attributed to Nucor into the tracking of Nucor costs.

A.

Q.

A.

Nucor's operations.

Q.

A.

should not be included.²

- 1 2
- Q. What is the difference in positions of Staff and the Company on this issue?

What does the Company use as support for its position?

Agreement, Nucor load may vary by as much as 25% before it is necessary to recognize an

event and quantify the impact of the Nucor operations on non-Nucor customers. He goes on to

say that this provision acts as a "grace period" since the very nature of Nucor operations will

cause variability from its forecasted load. He then alleges that Staff's approach of including the

first four hours of the event eviscerates the grace period and does not recognize the nature of

I absolutely disagree that including the first four hours of the event somehow eviscerates the

grace period and does not recognize the nature of Nucor's operations. The grace period

is the 25%. However, a deviation of 25% from the expected Nucor load for more than 4 hours

is when the event is triggered. Nucor's load can, and does, deviate by 25% and can happen for

less than five hours. But if the deviation does not have at least five hours for the event, then

those hours are not included. Mr. Ives makes a statement in his direct testimony in this case

that, "non-Nucor customers always receive a benefit no matter the circumstances of

Do you agree with Mr. Ives' statements?

Staff takes the position that the first four hours of the operational event should

Mr. Ives argues in his direct testimony, that under the Stipulation and

I agree that the 25% deviation can be looked at as a "grace period" but

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- 4 be included and the Company takes the position that the first four hours of the operational event
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² This is based off Staff's understanding from the Direct testimony filed on October 31, 2023, because EMW's testimony and supporting workpapers filed on June 30, 2023, actually began with hour 1 and included everything except the last for hours.

Nucor's load."³ This is not accurate. When Nucor's load deviates 25%, but not for more than four hours, an event is not triggered, but could still increase costs to non-Nucor customers in those hours. In fact, using Company witness Ms. Starkebaum's updated confidential workpaper from October 31, 2023, Nucor's load has deviated by 25% (without adding in the events that are more than 4 hours) in approximately ** ** of the hours from January 2023 through September 2023. However, Nucor's load has deviated by 25% (if you are only looking at the events that are more than four hours), in approximately ** ** of those hours. Once Nucor's load deviates from its expected load by 25% and hits that fifth hour, an event is triggered. Even though it is not until that fifth hour that an event is triggered, the first four hours are a part of what triggered that event. So, Staff sees that "grace period" Mr. Ives is referring to as the times the hours did not get included in the event because there were not at least five hours to trigger an event. By using the Company's forecasted data, this grace period of not including hours that a deviation actually occurred but was not included in cost imbalance calculation, was ** of the time.

Schedule SIL,⁴ the EMW tariff that Nucor is on, and the Stipulation and Agreement shield Nucor from any additional SPP costs resulting from unexpected operational events at Nucor. The additional SPP costs resulting from unexpected operational events at Nucor are borne by ratepayers and/or EMW shareholders. All additional SPP costs resulting from unexpected operational events at Nucor that do not trigger an event, are borne by ratepayers. It is not until actual Nucor load experiences a 25% deviation from the expected Nucor load for more than 4 hours that EMW shareholders may bear any costs. EMW's proposed method of accounting for this would exclude and shield them from any negative impact from the first 4

³ Direct Testimony of Darrin R. Ives, pg. 6.

⁴ Special Rate for Incremental Load Service.

hours of this event. Staff's proposed method of the proper accounting for this would include the first 4 hours. The 25% load deviation for more than four hours term of the Stipulation and Agreement from above should act as an incentive for EMW to accurately reflect expected load for Nucor in the day-ahead commitments, thus minimizing the number of events. EMW is not doing that and the result is subjecting non-Nucor ratepayers to added cost risk through the FAC (all deviations that occur for less than 5 hours) and the Company should be subjected to the entirety of the negative effects for those more than 4 hours. Therefore, the first four hours that contributed to a triggered event should be included as a part of that event.

ISSUE 1: WHICH METHOD OF ACCOUNTING FOR OPERATIONAL EVENTS AT NUCOR RELATED TO IMBALANCES SHOULD BE USED TO ESTIMATE COSTS CAUSED BY NUCOR THAT IMPACT NON-NUCOR CUSTOMERS

- Q. What is the Company's method of accounting in regards to issue 1?
- A. EMW's proposed method consists of the netting of all cost differences comparing real time to day ahead costs for all hours of what the Company considers to be meeting the established operational conditions from the Stipulation and Agreement (i.e. excluding the first four hours of an event). EMW uses the cost differences that increase costs to non-Nucor customers netted against prior decreased costs to non-Nucor customers to adjust the costs before processing through the Fuel Adjustment Clause ("FAC") in subsequent FAC rate change filings.
- Q. What is Staff's position on what the proper method of accounting in regards to issue 1 should be?

- A. Staff's position is to quantify the balancing relationship between the hourly real time and day ahead prices to identify the effect of the "unplanned load change" to determine if there were any SPP cost imbalances, caused by Nucor. Once that is quantified, one must determine if the effect of the cost imbalance increases costs to non-Nucor customers. Only if it causes an increase in cost to non-Nucor customers, then that amount should be reflected in a subsequent FAC rate change, and removed from the Actual Net Energy Costs ("ANEC"), with no netting against a previous decrease in cost to non-Nucor customers.
- Q. Why does Staff believe only cost imbalances that result in increased costs to non-Nucor customers should be included and removed in the FAC ANEC and not cost imbalances that result in decreased costs to non-Nucor customers?
- A. The simple answer is, that is what the Stipulation and Agreement explicitly states. If you refer back to the paragraph 7.d language from the Stipulation and Agreement previously mentioned in this testimony, you will see as such. Issue 2, discussed above, got into more detail in regards to the "4 hours" mentioned in paragraph 7.d., so I will focus on the language that starts "GMO will quantify." That language explicitly states that:

GMO will quantify the balancing relationship between the hourly and day-ahead prices to identify the effect of the unplanned load change to apportion any additional SPP balancing charges and will incorporate the effect attributed to Nucor into the tracking of Nucor costs. If the effect of this relationship **increases** costs to non-Nucor customers, the amount will be reflected in a subsequent FAC rate change filing and the portion attributed to Nucor will be identified with supporting work papers and removed from the Actual Net Energy Cost prior to the calculation of the FAC rates. [emphasis added]

⁵ Per the Stipulation and Agreement, GMO will quantify the balancing relationship between the hourly and day-ahead prices to identify the effect of the unplanned load change to apportion any additional SPP balancing charges and will incorporate the effect attributed to Nucor into the tracking of Nucor costs.

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- 1 EMW is now wanting to rewrite the paragraph 7.d. language of the Stipulation and Agreement 2 to include **decreases**. As can plainly be seen, the language only explicitly allows for increases.
 - Q. In Mr. Ives direct testimony in this case, he accuses Staff of "cherry picking" the data so that non-Nucor customers always receive a benefit no matter the circumstances of Nucor's load.⁶ Do you agree with that statement?
 - A. Absolutely not. I would simply point to the previously mentioned Stipulation and Agreement language that only explicitly allows for increases to dismiss the "cherry picking" notion. I previously addressed the "non-Nucor customers always receive a benefit no matter the circumstances of Nucor's load," portion of his statement in the Issue 2 section above.
 - Q. Mr. Ives discusses testimony he filed in Case No. EO-2019-0244, which explained the Company's intentions with regard to the Nucor contract and tracking its operations. Is Mr. Ives' testimony in that case relevant to this case?
 - A. I would consider Mr. Ives' testimony explaining the Company's intentions much less relevant to this case than the actual agreed to Stipulation and Agreement and the Commission's Report and Order approving the Stipulation and Agreement from Case No. EO-2019-0244.
 - Q. Mr. Ives seems to claim that the Commission addressed the purpose of paragraph 7.d. in support of the Company's position in its Report and Order in Case No. EO-2019-0244. Do you agree?
 - A. No. The section that Mr. Ives refers to from the Report and Order⁷ states that:
 - 17. The stipulation and agreement also includes provisions to protect EMW's other customers from any adverse effects from the special rate being provided to Nucor. EMW expects that the overall

⁶ Direct Testimony of Darrin R. Ives, pg. 6.

 $^{^7}$ Report and Order, Case No. EO-2019-0244, pgs. 7-8 and Direct Testimony of Darrin R. Ives, Case No. ER-2023-0444, pgs. 8-9.

aggregate revenues it receives from Nucor over the ten-year period of the special contract and rate will exceed the company's incremental cost to provide that service. However, EMW acknowledges that on a month-to-month view, conditions could fluctuate enough to produce an under-recovery of incremental costs in a specific month or months of the test year used to establish rates in a future rate case. The stipulation and agreement addresses that possibility by providing that no such revenue deficiency would be reflected in EMW's cost of service during the ten-year term of the special contract and rate. In other words, EMW's shareholders would be responsible for any such revenue shortfall, not ratepayers. [footnotes omitted]

In Mr. Ives' testimony referencing the

In Mr. Ives' testimony referencing this language, he emphasizes the word "overall" for some reason. I would emphasize the words "EMW expects" in that sentence. That is all the Commission was pointing out, what EMW expects. The remainder of the language speaks to EMW's acknowledgement that an under-recovery of incremental costs could happen and that the Stipulation and Agreement addresses that possibility by providing that no such revenue deficiency would be reflected in EMW's cost of service, and that shareholders, not ratepayers, would be responsible for any such shortfall. I do not see how this language from the Report and Order supports the Company's position in this case.

ISSUE 4: SHOULD THE IMPACT OF THE IDENTIFIED EVENTS BE TRACKED OVER THE REMAINING LIFE OF THE NUCOR CONTRACT AND ANY SUBSEQUENT NUCOR CONTRACTS

Q. What is Staff's position as it relates to Issue 4?

A. Staff has taken the position that events as defined by paragraph 7.d. that increase costs to non-Nucor customers should be quantified to determine if there were any SPP cost imbalances, caused by Nucor. Once that is quantified, and only if it causes an increase in cost to non-Nucor customers, then that amount (per each event) should be reflected in a subsequent FAC rate change, and removed from the ANEC. This adjustment should be made only for the

- accumulation period included in the FAC rate change filing and should not be netted against any other amount, especially an amount outside of the accumulation period included in the FAC rate change filing.
 - Q. What is the Company's position as it relates to Issue 4?
 - A. The Company has taken the position that events as defined by paragraph 7.d. that both increase and decrease costs to non-Nucor customers should be tracked and netted and reflected in the Company's subsequent FAC rate change filing, if applicable. The Company takes the position that if at the end of an accumulation period, the result was increased costs to non-Nucor customers, the Company will make an adjustment in the subsequent FAC rate change filing. However, the Company takes it a step further that if at the end of a prior accumulation period the result was decreased costs to non-Nucor customers, the Company will use that amount to net against an adjustment in a future FAC rate change filing where an adjustment is needed due to increased costs to non-Nucor customers. If an adjustment is not needed due to increased costs to non-Nucor customers, then that balance could cumulate over the life of the Nucor contract.
 - Q. The Company's position on Issue 4 seems to not only add additional steps to the process, but adds additional levels of complexity. Can you provide some additional clarity on the Company's position?
 - A. Yes, I will provide some examples. In the first example, we will simply use what I will call accumulation period 1. If accumulation period 1 results in increased costs to non-Nucor customers, the Company will make an adjustment in its subsequent FAC rate change filing that includes accumulation period 1.

In the second example, we will use what I will call accumulation period 1 and accumulation period 2. If accumulation period 1 results in decreased costs to non-Nucor customers (instead of increased costs to non-Nucor customers), the Company will not make an adjustment in its subsequent FAC rate change filing that includes accumulation period 1. We now move to accumulation period 2. If accumulation period 2 results in increased costs to non-Nucor customers, the Company will make an adjustment in its subsequent FAC rate change filing that includes accumulation period 2, however, it nets the amount from accumulation period 1 against the balance in accumulation period 2.

- Q. Why is the Company's approach in Issue 4 inappropriate?
- A. In the second example above, the adjustment made in the FAC rate change filing that includes accumulation period 2 is being netted against an amount outside of the accumulation period, accumulation period 1. The Company's position is to net increased costs to non-Nucor customers against decreased costs to non-Nucor customers for the entire term of the contract. Nucor's initial contract term is ten years, with the potential of subsequent extensions of up to ten years. This means that, based on the Company's position to track and net adjustments over the life of the contract and any subsequent extensions, it will use amounts from previous accumulation periods to net against future accumulation periods for an indefinite amount of time.

EMW's netting of increased costs to non-Nucor customers against decreased costs to non-Nucor customers becomes more reasonable if the netting is done on a monthly basis, or even over a six-month accumulation period, but only for that month or months in the six-month accumulation period. In other words, the netting is not done for an indefinite amount of time over the contract term and subsequent extensions, but only within the accumulation period the

- increased and decreased costs occurred to non-Nucor customers. Staff would support this method and timeframe for netting costs when an adjustment is needed in a FAC rate change filing due to an overall increase in costs to non-Nucor customers.
 - Q. What is an accumulation period as defined by EMW's Commission approved tariff?
 - A. As defined on EMW's FAC tariff sheet P.S.C. MO. No. 1 Original Sheet No. 127.24, "An accumulation period is the six calendar months during which the actual costs and revenues subject to this rider will be accumulated for the purposes of determining the Fuel Adjustment Rate ("FAR")."8
 - Q. What costs are included in determining the FAR?
 - A. The same tariff sheet mentioned in the previous answer also states that, "Costs eligible for the Fuel and Purchased Power Adjustment ("FPA") will be the Company's allocated jurisdictional costs for the fuel component of the Company's generating units, reservation charges, purchased power energy charges including applicable Southwest Power Pool ("SPP") charges, emission allowance costs and amortizations, cost of transmission of electricity by others associated with purchased power and off-system sales revenue, all as incurred during the accumulation period." [emphasis added]
 - Q. Does that mean that costs from prior accumulation periods are not allowed to be included in accumulation period included in a FAC rate change filing, or FAR filing?
 - A. Yes, unless otherwise approved by the Commission.

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⁸ A FAR is another term for the previously used term FAC rate change filing.

Rebuttal Testimony of Brad J. Fortson

- Q. Should the Commission approve costs caused by Nucor in previous accumulation periods to be included in a future accumulation period of a FAC rate change filing?
- 4 A. No.
- 5 Q. Does that conclude your rebuttal testimony?
- 6 A. Yes.

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 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)) Case No. ER-2023-0444)))
AFFIDAVIT OF	F BRAD J. FORTSON
STATE OF MISSOURI)) ss. COUNTY OF COLE)	
	nd on his oath declares that he is of sound mind and general Rebuttal Testimony of Brad J. Fortson; and that the nowledge and belief.
Further the Affiant sayeth not.	RAD J. FORTSON
J	TURAT
Subscribed and sworn before me, a duly con County of Cole, State of Missouri, at my of of November 2023.	nstituted and authorized Notary Public, in and for the ffice in Jefferson City, on this day

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

Votary Public

Brad J. Fortson

Education and Employment Background

I am the Regulatory Compliance Manager of the Energy Resources Department, Industry Analysis Division of the Missouri Public Service Commission. Prior to my current position, I was employed at the Missouri Public Service Commission as a Regulatory Economist from December 2012 through March 2015 and August 2015 through February 2019.

I received an Associate of Applied Science degree in Computer Science in May 2003, Bachelor of Science degree in Business Administration in May 2009, and Master of Business Administration degree with an emphasis in Management in May 2012, all from Lincoln University, Jefferson City, Missouri.

Prior to first joining the Commission, I worked in various accounting positions within four state agencies of the State of Missouri. I was employed as an Account Clerk II for the Inmate Finance Section of the Missouri Department of Corrections; as an Account Clerk II for the Accounts Payable Section of the Missouri Department of Health and Senior Services; as a Contributions Specialist for the Employer Accounts Section of the Missouri Department of Labor and Industrial Relations; and as an Accountant I for the Payroll Section of the Missouri Office of Administration. From April 1 through July 31, 2015, I worked for the Missouri Office of Public Counsel before joining the Commission once again.

Brad J. Fortson
Case Participation History

Case Participation History Case				
Number	Company	Issue	Exhibit	
HR-2014-	, ,	Revenue by Class and Rate		
0066	Veolia Energy Kansas City	Design	Staff Report	
GR-2014-		Large Volume Service		
0086	Summit Natural Gas of Missouri, Inc.	Revenue	Staff Report	
ER-2014-	Union Electric Company d/b/a	Revenue by Class and Rate		
0258	Ameren Missouri	Design	Staff Report	
ER-2014-	Union Electric Company d/b/a	Revenue by Class and Rate	Staff Report,	
0258	Ameren Missouri	Design	Rebuttal &	
			Surrebuttal	
			Testimony	
ER-2014-	The Empire District Electric Company	Revenue by Class and Rate	Staff Report &	
0351		Design	Rebuttal	
			Testimony	
ER-2014-		Revenue by Class and Rate	Rebuttal	
0351	The Empire District Electric Company	Design	Testimony	
EO-2015-		Custom Program Incentive	Direct	
0240	Kansas City Power & Light Company	Level	Testimony	
EO-2015-	KCP&L Greater Missouri Operations	Custom Program Incentive	Direct	
0241	Company	Level	Testimony	
ER-2016-		DSM Programs and MEEIA	·	
0023	The Empire District Electric Company	Filings	Staff Report	
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0023		Filings	Rebuttal &	
			Surrebuttal	
			Testimony	
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2016-	(merger case)	Filings	Surrebuttal	
0213			Testimony	
ER-2016-	KCP&L Greater Missouri Operations	MEEIA summary and LED		
0156	Company	street lighting	Staff Report	
EO-2016-				
0183	Kansas City Power & Light Company	MEEIA prudence review	Staff Report	
EO-2016-				
0223	The Empire District Electric Company	Triennial compliance filing	Staff Report	
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0285	Kansas City Power & Light Company	LED street lighting	Staff Report	
ER-2016-	Union Electric Company d/b/a		·	
0179	Ameren Missouri	LED street lighting	Staff Report	
ER-2016-		Response to Commissioner	·	
0285	Kansas City Power & Light Company	questions	Staff Report	
ER-2016-	Union Electric Company d/b/a	Response to Commissioner		
0179	Ameren Missouri	questions	Staff Report	

EO-2017-			
0209	Kansas City Power & Light Company	MEEIA prudence review	Staff Report
EO-2017-	KCP&L Greater Missouri Operations	•	'
0210	Company	MEEIA prudence review	Staff Report
EO-2015-	Union Electric Company d/b/a	·	Rebuttal
0055	Ameren Missouri	Flex pay pilot program	Testimony
GR-2018-	Liberty Utilities (Midstates Natural	Red Tag Program and Energy	Staff Report,
0013	Gas) Corp. d/b/a Liberty Utilities	Efficiency Program Funding	Rebuttal &
			Surrebuttal
			Testimony
ER-2018-			Rebuttal
0145	Kansas City Power & Light Company	LED street lighting, TOU rates	Testimony
ER-2018-	KCP&L Greater Missouri Operations		Rebuttal
0146	Company	LED street lighting, TOU rates	Testimony
EO-2018-	Union Electric Company d/b/a	Program Design	Rebuttal
0211	Ameren Missouri		Report &
			Surrebuttal
			Testimony
EO-2019-	Kansas City Power & Light Company	Program Design	Rebuttal
0132			Report &
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			Testimony
EO-2019-	Union Electric Company d/b/a	MEEIA prudence review	Direct
0376	Ameren Missouri		Testimony
ER-2019-	The Empire District Electric Company	Hedging policy and EE/LI	Supplemental
0374		programs	Testimony
EO-2020-	Evergy Metro	IRP Annual Update	Staff Report
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EO-2020-	Evergy Missouri West	IRP Annual Update	Staff Report
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EO-2021-	Evergy Missouri West	Triennial compliance filing	Staff Report
0036	Francis National Control	NAFEIA munda and a	Chaff Day
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EO-2021- 0417	Evergy Metro	MEEIA prudence review	Staff Report
EO-2022-	Evergy Missouri West	Application for Special Rate	Rebuttal
0061			Testimony
EO-2022-	Evergy Missouri Metro	FAC prudence review	Direct
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EO-2022-	Evergy Missouri West	FAC prudence review	Direct
0065			Testimony
EO-2022-	The Empire District Electric Company	Securitization	Rebuttal
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EF-2022-	Evergy Missouri West	Securitization	Rebuttal &
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			Testimony
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EA-2022-	Union Electric Company d/b/a	CCN	Rebuttal
0245	Ameren Missouri		Testimony
EA-2022-	Evergy Missouri West	CCN	Rebuttal
0328			Testimony
EA-2023-	Union Electric Company d/b/a	CCN	Rebuttal
0286	Ameren Missouri		Testimony