

Exhibit No. 260

MoPSC Staff – Exhibit 260
Kim Cox
Surrebuttal & True-up Direct Testimony
File Nos. ER-2022-0129 & ER-2022-0130

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: 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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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

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

- 4 a. Seasonal Alignment
- 5 b. Real Time Pricing ("RTP") Alternative
- 6 c. Elimination of certain Rates or rate provisions²

7 Ms. Miller states that Staff has only acknowledged the Company's proposal to align the summer
8 and winter season for Evergy Missouri Metro ("EMM") in true-up.³

9 Q. Does Staff know what jurisdiction alignments she could be referring to?

10 A. Based off of the list above, Ms. Miller's adjustments to billing determinants,⁴
11 and her statement, "In review of MPSC Staff witness Kim Cox's testimony and associated
12 Accounting schedules and workpapers, there was no adjustment of billing determinants or
13 resulting revenue for these proposed changes intended to align jurisdictions"⁵ Staff assumes
14 that Ms. Miller is referring to the Company's elimination of grandfathered/frozen rate codes
15 and other rate codes as discussed in her direct testimony.⁶

16 Q. Ms. Miller states that if Staff agrees that the seasonal alignment would impact
17 future revenues then all other jurisdictional alignment proposals should be reflected in revenues
18 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.

1 A. No. Assuming Ms. Miller is referring to the Company’s proposal of the
2 elimination of grandfather/frozen rate codes and other rate codes to actual test year billing
3 determinants as discussed in Ms. Millers direct testimony,⁸ Staff does not agree that the actual
4 test year billing determinants should be modified and the impact of such movement change test
5 year billing revenues. By modifying the test year billing determinants as Ms. Miller has
6 proposed, it produces a “new” starting test year revenues. Test year revenues are the billed
7 revenues that a Company collects during the test year. The test year billing determinants
8 and revenues are used to adjust for the update period, rate switchers, weather normalization,
9 365 days, Missouri Energy Efficiency Investment Act (“MEEIA”) and customer growth. If the
10 test year billing determinants and revenues are not the actuals that were billed then all
11 adjustments made thereafter are modified. As stated in my rebuttal testimony, the overall
12 residential revenue impact of producing a “new” starting test year is a reduction for EMW of
13 \$663,537 and \$224,993 for EMM.

14 Q. Does Staff agree that the EMM summer and winter season should align with
15 Everyg Missouri West (“EMW”) seasons as proposed by Ms. Miller?

16 A. Yes. Staff’s true-up seasonal alignment position is discussed later in this
17 testimony.

18 **12 MONTH PERIOD FOR CALCULATING REVENUES**

19 Q. What did the Missouri Public Service Commission (“Commission”) order for
20 the test year?

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

1 A. On March 3, 2022, the Commission ordered the test year for EMM and EMW
2 be the twelve month period ending June 30, 2021, updated through December 31, 2021, and to
3 be trued-up through May 31, 2022.

4 Q. What 12 months did Staff use to calculate test year revenues?

5 A. Staff used the ordered test year, 12 months ending June 30, 2021.

6 Q. What update period did Staff use?

7 A. Staff used the ordered update of December 31, 2021.

8 Q. What 12 month period does Ms. Miller state that Staff used to calculate
9 revenues?

10 A. Ms. Miller states⁹ that Staff used the 12 months ending December 31, 2021
11 instead of June 30, 2021 to calculate revenues.

12 Q. Can you provide the test year revenues that Staff calculated and the adjustment
13 Staff made for the update period?

14 A. Yes. Below is Staff's calculated test year revenues for EMW and EMM and the
15 adjustment made for the update period, December 31, 2021. The update period is the difference
16 between the 12 months ending June 30, 2021, and the 12 months ending December 31, 2021.

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22 *continued on next page*

⁹ Miller rebuttal, page 4, lines 11-12.

Surrebuttal/True-up Direct Testimony of
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1

Evergy Missouri Metro			Evergy Missouri West		
	Test Year As Billed (Without DSIM, MPower, and EDR)	Update period adjustment		Test Year As Billed (Without DSIM, MPower, and EDR)	Update period adjustment
Residential	\$ 333,618,742	\$ 2,427,009	Residential	\$ 378,056,023	\$ 2,822,638
Small GS	\$ 67,036,786	\$ 3,928,326	SGS	\$ 114,077,108	\$ 4,693,891
Medium GS	\$ 122,838,175	\$ 1,782,750	LGS	\$ 92,099,331	\$ 1,040,746
Large GS	\$ 180,421,816	\$ 3,593,706	LPS	\$ 116,266,882	\$ 1,098,225
Large Power	\$ 122,018,674	\$ (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)
	\$ 835,961,968	\$ 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, 2021.¹⁰ Does Staff agree with her assertion?

7

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

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¹⁰ Miller rebuttal, page 4, lines 11-12.

¹¹ Cox direct testimony, page 5, lines 1-6.

1 revenues.”¹² Did Staff use the same methodology in Case Number ER-2018-0145 and
2 Case Number ER-2018-0146?

3 A. Yes.

4 Q. Ms. Miller also states “Historical differences have not been so pronounced...”¹³
5 What was Staff’s update adjustment in the 2018 cases?

6 A. 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
8 EMM it is \$10,423,597.¹⁴

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
12 billing determinants and revenue and the update adjustment as filed on June 8, 2022 for the
13 non LP rate classes.

14 **CUSTOMER GROWTH**

15 Q. What customer growth adjustment did Staff make?

16 A. Staff’s growth adjustment reflects the level of kWh sales, kW demand, and rate
17 revenue that would have occurred if the number of customers taking service at the end of
18 November 2021 had existed throughout the entire 12 months ending December 31, 2021.

19 Q. Ms. Miller asserts that Staff did not provide any reasoning for using
20 November 2021.¹⁵ 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.

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

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

12 Q. Did Staff use November 2021 to simply ignore the possible drop in sales
13 experienced by the Company and lower expected sales going forward as Ms. Miller suggest?

14 A. No. Staff made an attempt to find out why the Company would be experiencing
15 lower customer charge counts in December by submitting Data Request 0352.1. It is not clear
16 why the Company would take issue with attempting to set billing determinants at a level that
17 would be more likely to occur.

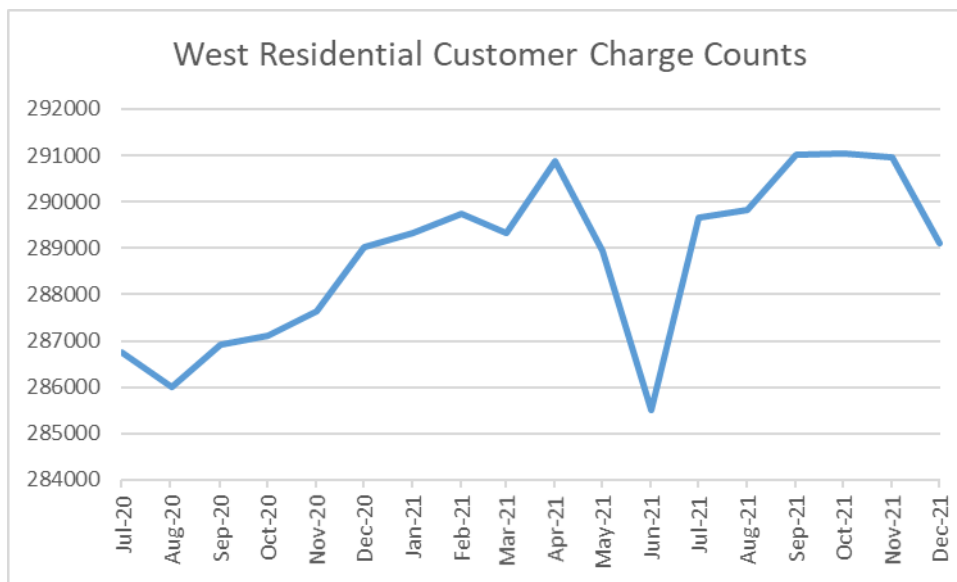
18 Q. Did Staff review the customer charge counts for the time period of July 2020
19 through December 2021 when attempting to adjust for customer growth?

20 A. Yes. Staff did look at the customer charge counts for that time period. The
21 graph below indicates that June 2021 had the lowest customer charge count over this period.
22 June 2021 and December 2021 were the lowest counts for the twelve months ending
23 December 2021, which were the ending time periods of each Data Request¹⁷ asked. It may be
24 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.

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



9
10 Q. Did Staff update customer growth for purposes of true-up?

11 A. Yes. It is explained later in this testimony.

12 **TRUE-UP DIRECT**

13 Q. What is the purpose of your true-up direct testimony?

14 A. The purpose of my true-up direct testimony is to address;
15 a. The Company's proposal of the seasonal billing period,
16 b. growth adjustment,
17 c. rate switchers, and
18 d. MEEIA.

1 **SEASONAL BILLING PERIOD**

2 Q. What are the season billing periods for Evergy?

3 A. Currently, Evergy uses two seasonal billing periods for EMM and EMW,
4 summer and winter. The EMM summer season is May 16th through September 15th and
5 the winter season is September 16th through May 15th. The EMW summer season is
6 June 1st through September 30th and the remaining months are winter.

7 Q. Is the Company proposing to change the season billing periods?

8 A. Yes. In Mr. Lutz's direct testimony¹⁸ he discusses the seasonal study that
9 was performed and recommends that EMM have the same season billing periods as EMW.
10 Mr. Lutz states¹⁹ that the study showed 99.9% of customer would see a bill impact of less
11 than 5% on an annual basis.

12 Q. What is the Company's revenue impact of the proposed seasonal billing period
13 change for EMM?

14 A. Mr. Lutz provided a table²⁰ of the Company's aggregated effect of their
15 proposal, of -\$352,082.90 for the overall normalized, annualized revenue.

16 Q. Did Staff perform a study of the seasonal billing periods for Evergy?

17 A. Staff attempted to perform a study, however the daily usage that Staff received
18 was by class and not by rate code. The rate codes within a class are billed at different rates;
19 therefore, Staff was not able to calculate the revenue impact the shift in seasons would have on
20 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.

Surrebuttal/True-up Direct Testimony of
Kim Cox

1 winter rates to all normalized and annualized usage in May and the summer rates to all
2 normalized and annualized usage in September.

3 Q. What is the result of applying those rates to May and September?

4 A. The overall revenue impact for EMW residential, small general service (“SGS”),
5 medium general service (“MGS”) and large general service (“LGS”) rate classes is \$137,545.

6 Q. What do you mean by “not ideal” in reference to Staff’s check point?

7 A. Each customer is on a bill cycle and the bill cycle does not normally coincide
8 with the billing month. For instance, a cycle may start in the middle of the month and end in
9 the middle of the next month. By doing the check point, Staff is aware that it may not have
10 captured all summer or winter usage within May and September. Also the majority of the
11 months have usage that falls in the summer and the winter. Below is an example of the rate
12 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	6,685,890	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

13
14 Q. Was Staff able to verify the Company’s study?

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

17 The current Revenue” and “New Revenue” columns are produced by our
18 UI Planner application, a billing engine-style application that helps us
19 calculate the impact of rate design alternatives. As a result, the
20 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.

1 Q. What is Staff's direct true-up adjustment for the seasonal billing period
2 alignment for EMM?

3 A. Staff recommends no revenue adjustment since Staff is not able to review the
4 Company's study and Staff's calculations do not capture all the winter and summer usage within
5 May and September. However, Staff does recommend the Commission order EMM season
6 billing periods to align with EMW.

7 **CUSTOMER GROWTH**

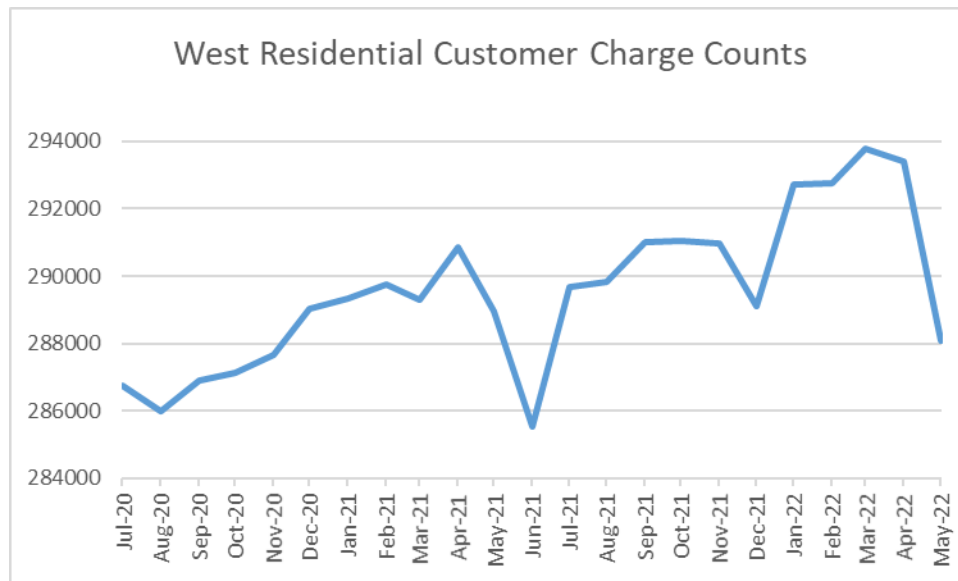
8 Q. Did Staff make a true-up customer growth adjustment?

9 A. Yes. Staff made a true-up growth adjustment to EMM residential, SGS, MGS
10 and LGS rate classes and EMW residential, SGS and LGS rate classes. The adjustment reflects
11 the levels of kWh sales, kW demand and rate revenue that would have occurred if the if the
12 number of customers taking service at the end of April 2022 had existed throughout the entire
13 12 months ending May 2022.

14 Q. Why did Staff choose April 2022 instead of May 2022?

15 A. Staff analyzed the customer charge counts from July 2020 through May 2022.
16 Again, the customer charge counts for the last month of Staff's DR request were the lowest.
17 Below is a graph for EMW residential customers. It displays that June 2021, December 2021,
18 and May 2022 (all of which were the last month requested in Data Requests as mentioned
19 earlier) had the lowest counts. Given the trend of the data points from the Data Request
20 responses, the customer charge counts in the final month requested are substantially lower than
21 the preceding and subsequent month counts, therefore Staff did not apply May 2022 customer
22 charge counts to adjust for growth.

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Q. What is Staff’s true-up growth position?

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A. Staff recommends the Commission order Staff’s true-up growth adjustment that

6

relied on the Company customer charges as of April 2022.

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RATE SWITCHER

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Q. Did Staff make a true-up rate switcher adjustment?

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A. Yes. During the true-up period, one EMW customer switched from LP to LGS

10

and one switched from LGS to LP. One EMM customer switched from LP to LGS. Staff

11

adjusted the billing units and revenues to account for these rate switchers.

12

MEEIA

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Q. Did Staff make a true-up MEEIA adjustment?

14

A. Yes. J Luebbert provided true-up MEEIA adjustments. The revenue

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calculations can be found in workpaper “Confidential ER-2022-0130 Evergy Missouri

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West Revenues FINAL April growth & MEEIA and “Confidential ER-2022-0129

1 Every 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 testimony?

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 Everygy to align EMM and EMW winter and summer season²² 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 adjustments as provided below.

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²² The summer months will be the four (4) monthly billing periods of June through September. The winter months will be the eight (8) monthly billing periods of October through May.

Surrebuttal/True-up Direct Testimony of
Kim Cox

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West	Test Year Revenue (As Billed)	Update period adjustment	True up adj-nucor J Luebbert	Non Ip rate switcher	Large Power billing adjustment and annualization - J Luebbert	MEEIA, Weather Norm and 365 days adjustment	Growth adjustment	Total Ending Revenue
Residential	\$ 378,056,023	\$ 2,822,638				\$ (8,142,039)	\$ 4,833,447	\$ 377,570,070
SGS	\$ 114,077,108	\$ 4,693,891				\$ (558,613)	\$ 1,892,218	\$ 120,104,604
LGS	\$ 92,099,331	\$ 1,040,746		#####		\$ (1,035,279)	\$ (622,977)	\$ 90,331,044
LPS (J Luebbert)	\$ 116,266,882	\$ 1,098,225			\$ 1,048,252	\$ (25,985)		\$ 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

Metro	Test Year As Billed (Without DSIM, Mpower, and EDR)	Update period adjustment	Large power customer annualization (J Luebbert)	Non Ip rate switcher	MEEIA, Weather Norm, & 365 Day Adj.	Growth adjustment	Revenue Subtotal (No DSIM, Mpower, EDR)	Add EDR- Nancy Harris	Final Total
Residential	\$ 333,618,742	\$ 2,427,009	\$ -	\$ -	\$ (8,474,187)	\$ 4,652,860	\$ 332,224,424		\$ 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	\$ -	\$ -	\$ (677,486)	\$ (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)	\$ 122,018,674	\$ (1,271,450)	\$ (1,921,193)		\$ 4,951		\$ 118,830,982		\$ 118,830,982
Lighting (Joe Roling)	\$ 9,951,318	\$ (63,569)					\$ 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

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Q. Does this conclude your testimony?

A. Yes.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Evergy Metro, Inc. d/b/a Evergy)
Missouri Metro's Request for Authority to) Case No. ER-2022-0129
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) Case No. ER-2022-0130
Authority to Implement a General Rate)
Increase for Electric Service)

AFFIDAVIT OF KIM COX

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW KIM COX and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Surrebuttal / True-Up Direct Testimony of Kim Cox*; and that the same is true and correct according to her best knowledge and belief.

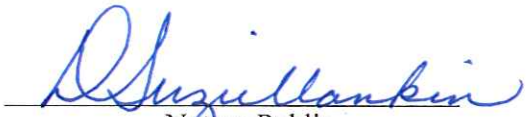
Further the Affiant sayeth not.


KIM COX

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 12th day of August 2022.

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


Notary Public