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MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL AND BUSINESS ANALYSIS DIVISION
AUDITING DEPARTMENT

DIRECT TESTIMONY

OF

KEITH MAJORS

EVERGY MISSOURI WEST, INC.,
d/b/a Evergy Missouri West

CASE NO. ER-2024-0189

Jefferson City, Missouri
June 27, 2024

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KEITH MAJORS
EVERGY MISSOURI WEST, INC.,
d/b/a Every Missouri West
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DIRECT TESTIMONY
OF
KEITH MAJORS
EVERGY MISSOURI WEST, INC.,
d/b/a Every Missouri West
CASE NO. ER-2024-0189

Q. Please state your name and business address.

A. Keith Majors, Fletcher Daniels Office Building, 615 East 13th Street, Room 201, Kansas City, Missouri, 64106.

Q. By whom are you employed and in what capacity?

A. I am a Utility Regulatory Audit Unit Supervisor employed by the Staff ("Staff") of the Missouri Public Service Commission ("Commission").

Q. What is your educational background and work experience?

A. I attended Truman State University in Kirksville, Missouri, where I earned a Bachelor of Science degree in Accounting in 2007. I have been employed by the Commission since June 2007 within the Auditing Department.

Q. Have you previously filed testimony before this Commission?

A. Yes. A listing of the cases in which I have previously testified, or authored a Staff recommendation or memorandum, and the issues which I addressed in those filings, is attached as Schedule KM-d1 to this direct testimony.

Q. What knowledge, skills, experience, training and education do you have in the areas of which you are testifying here?

A. I have acquired knowledge of the ratemaking and regulatory process through my employment with the Commission and through my experience and analyses in numerous prior

1 rate cases. I have assisted, conducted, and supervised audits and examinations of the books and
2 records of public utility companies operating within the state of Missouri. I have participated
3 in examinations of electric, industrial steam, natural gas, water, and sewer utilities, and
4 participated in in-house and outside training and seminars on technical and general ratemaking
5 matters while employed by the Commission.

6 I have been assigned to several Evergy Missouri Metro (“EMM”), formerly known as
7 Kansas City Power & Light Company (“KCPL”) and Evergy Missouri West (“EMW”),
8 formerly known as KCP&L Greater Missouri Operations Company (“GMO”), general rate
9 cases during my employment at the Commission:

<u>Utility</u>	<u>Case No.</u>
KCPL – Electric	ER-2009-0089
GMO – MPS and L&P ¹	ER-2009-0090
GMO – L&P Steam ²	HR-2009-0092
KCPL – Electric	ER-2010-0355
GMO – MPS and L&P	ER-2010-0356
KCPL – Electric	ER-2012-0174
GMO – MPS and L&P	ER-2012-0175
KCPL – Electric	ER-2014-0370
GMO – MPS and L&P	ER-2016-0156
KCPL – Electric	ER-2016-0285
KCPL – Electric	ER-2018-0145
GMO – Electric	ER-2018-0146
EMM – Electric	ER-2022-0129
EMW – Electric	ER-2022-0130

EXECUTIVE SUMMARY

26 Q. What is the purpose of your direct testimony?

27 A. I will provide direct testimony concerning these Evergy Missouri West issues:

- 28 • Crossroads Energy Center Valuation
- 29 • Crossroads Energy Center Transmission

¹ Prior to the rate consolidation in Case No. ER-2016-0156, Evergy Missouri West consisted of two rate districts, Missouri Public Service (“MPS”) and St. Joseph Light and Power (“L&P”).

² L&P serves separately tariffed steam customers. Rates for steam customers are set in steam-specific rate cases.

- 1 • Dogwood Energy Center Purchase
- 2 • Intangible Plant Amortization
- 3 • Prospective Tracking Amortization
- 4 • Sibley Net Book Value Amortization
- 5 • Sibley Accounting Authority Order Amortization
- 6 • Transource Incentives
- 7 • Wholesale Transmission Revenue Credit
- 8 • Iatan 1 and Iatan 2 Regulatory Assets
- 9 • Hedging Gains and Losses
- 10 • Electrification Portfolio
- 11 • Excess Maintenance Reserve

12 **CROSSROADS ENERGY CENTER VALUATION AND HISTORY**

13 Q. What is the Crossroads Energy Center (“Crossroads”)?

14 A. Crossroads’ generating site consists of four 75 megawatt (“MW”) natural gas
15 fired combustion turbines with a total capacity of approximately 300 MW (currently accredited
16 302 MW³) located near Clarksdale, Mississippi. These four units are General Electric model
17 number 7-EA, and were installed in 2002 as a merchant plant for the former Aquila Merchant,
18 a non-regulated wholly-owned subsidiary of Aquila. The generating facility is operated by the
19 City of Clarksdale, Mississippi under an agreement entered into at the time of plant completion
20 in 2002. This arrangement continues today. This plant is included as a generating asset
21 providing service to Evergy Missouri West’s customers and is included in rate base net of a
22 valuation adjustment established in Case No. ER-2010-0356 (“2010 Rate Case”).

23 Q. The Commission has already determined both the valuation of Crossroads and
24 the denial of recovery of the associated transmission costs in both the 2010 Rate Case and
25 Case No. ER-2012-0175 (“2012 Rate Case”). Why does this Commission need to understand
26 the lengthy history supporting the 2010 and 2012 Rate Case Commission orders?

³ Evergy, Inc., 2023 Form 10-K, page 32.

1 A. The facts and circumstances supporting the 2010 and 2012 Rate Cases have not
2 been litigated since the 2012 Rate Case and were not fully presented to the Commission in the
3 prior Evergy Missouri West rate case, Case No. ER-2022-0130 (“2022 Rate Case”).
4 An understanding of the history of how Crossroads, a generating station 525 miles away from
5 Evergy Missouri West’s headquarters, became part of Evergy Missouri West’s generating
6 portfolio is relevant and necessary for the Commission to affirm its orders concerning both the
7 valuation of Crossroads and the denial of transmission costs.

8 Q. Can you identify and describe the corporate entities and utilities that you discuss
9 in this testimony?

10 A. Yes.

- 11 • **Aquila, Inc.** – The parent company of Missouri Public Service, St. Joseph
12 Light & Power, and Aquila Merchant Services prior to July 2008. Ceased
13 substantial operations after acquisition by Great Plains Energy in July 2008.
- 14 • **Aquila Merchant Services** – constructor, owner and operator of Crossroads
15 until sale to Aquila, Inc. on March 31, 2007
- 16 • **Missouri Public Service** – the legacy utility properties surrounding
17 Kansas City, now operating as Evergy Missouri West
- 18 • **St. Joseph Light and Power** – the legacy utility properties surrounding
19 St. Joseph, now operating as Evergy Missouri West
- 20 • **Kansas City Power & Light** – the legacy Missouri utility properties, now
21 operating as Evergy Missouri Metro
- 22 • **Kansas City Power & Light – Greater Missouri Operations** – the
23 combined operations of Missouri Public Service and St. Joseph Light and
24 Power, now operating as Evergy Missouri West
- 25 • **Great Plains Energy** – Parent company of Kansas City Power & Light.
26 Purchased Aquila Inc. and all subsidiaries in July 2008. Now known as
27 Evergy, Inc.

28 Q. Please describe the Crossroads rate base adjustment.

29 A. Staff continues to recommend that the Commission include Crossroads in
30 Evergy Missouri West’s rate base in this proceeding in a manner consistent with the
31 Commission’s decision in the 2010 Rate Case, which was re-affirmed in the 2012 Rate Case.

Direct Testimony of
Keith Majors

1 Since the 2010 Rate Case, the Commission has consistently adopted a valuation and a level of
2 supporting operating costs for Crossroads equal to the costs Evergy, Inc.⁴ would have paid to
3 acquire Crossroads as part of its July 14, 2008, acquisition of Aquila, Inc.⁵ The Commission
4 determined the appropriate July 14, 2008⁶, value of Crossroads to be \$61.8 million in
5 the 2010 Evergy Missouri West rate case. This value is based on proxy values of similar plants
6 sold by Aquila, Inc. to Ameren Missouri in a market-based arms-length transaction. An offset
7 for accumulated depreciation reserve also had to be included in Evergy Missouri West's rate
8 base to reflect depreciation for Crossroads that accumulated since the acquisition. In the current
9 case, the plant and reserve balances have been calculated consistent with the Commission's
10 decisions in the 2010 and 2012 GMO rate cases.

11 In this case, both Evergy Missouri West and Staff made a series of adjustments to plant
12 and accumulated depreciation reserve in the generation and transmission plant accounts for
13 Crossroads to properly reflect the valuation the Commission determined in the 2010 Rate Case
14 and reaffirmed in the 2012 Rate Case. These plant and reserve adjustments to generation and
15 transmission accounts were necessary because Evergy Missouri West has not written down the
16 plant and reserve values on its plant property records to be consistent with the Commission
17 determined levels.

Gross Plant In Service December 31, 2023	\$138,192,969
Plant Adjustments Per 2010 and 2012 Commission Orders	-\$70,354,885
Adjusted Plant at December 31, 2023	\$67,838,084
Gross Accumulated Depreciation Reserve	\$99,567,111
Reserve Adjustments Consistent with 2010 and 2012 Commission Orders	-\$66,985,306
Net Reserve at December 31, 2023	\$32,581,805
Net Adjusted Plant	\$35,256,279

⁴ At the time of the acquisition of Crossroads, Evergy, Inc. was known as Great Plains Energy, Inc.

⁵ Aquila, Inc. was a predecessor to Evergy Missouri West.

⁶ This was the effective date of the acquisition of Aquila, Inc. by Great Plains Energy.

1 The above table shows the adjustments made to arrive at plant, reserve and the resulting net
2 plant for Crossroads in this case. Consistent with the Commission decisions in the 2010 and
3 2012 rate cases regarding Crossroads, Staff has included the appropriate level of
4 deferred income taxes as an offset (reduction) to rate base consistent with the value at
5 December 31, 2023.

6 Q. To give the Commission historical context relevant to understanding why
7 Crossroads is valued at a reduced amount and why transmission costs have been denied
8 recovery, please explain how Crossroads came to be a part of Evergy Missouri West's rate base.

9 A. Aquila Merchant Services, then a wholly-owned non-regulated affiliate
10 of Aquila, Inc., constructed Crossroads as a merchant plant in 2002, with the intent of selling
11 the electricity generated into the non-regulated energy power market as an Exempt Wholesale
12 Generator ("EWG"). Prior to the 2008 acquisition by Great Plains Energy ("GPE")⁷,
13 Aquila, Inc. independent of any decisional control by GPE, never considered Crossroads as a
14 production facility dedicated to serving Missouri customers. Aquila Merchant made a
15 deliberate decision and calculated risk to construct Crossroads in that part of the country to take
16 advantage of the area's transmission constraints. When the merchant power market collapsed
17 in 2002 after the
18 Enron bankruptcy, Aquila, Inc. and its affiliates decided to exit the non-regulated energy market
19 and concentrate on traditional regulated operations, primarily the generation, transmission and
20 distribution of electricity in Missouri.

21 Q. Did Crossroads operate as a merchant plant?

⁷ GPE was the parent company of both KCPL and GMO. GPE merged with Westar, Inc. in 2018, forming Evergy Inc.

1 A. In a very limited capacity. The 2002 decision by Aquila to exit the non-regulated
2 energy markets as a result of the decline of the power markets coincided with Crossroads'
3 completion. From the time of the completion of Crossroads in 2002 and throughout Aquila's
4 down-sizing to when Great Plains acquired Aquila's Missouri electric assets, Aquila Merchant
5 attempted to sell Crossroads and other non-regulated assets because they were not considered
6 necessary, nor strategic to Aquila's regulated operations. While Aquila Merchant sold other
7 non-regulated assets, it found no buyers interested in Crossroads even when Aquila offered
8 Crossroads at distressed and deeply discounted plant values. Aquila, Inc. never operated
9 Crossroads to sell electricity into the non-regulated energy power markets. Crossroads did not
10 generate any power in 2003, 2004 or 2006, with the only power generated in 2005 as result of
11 a short-term summer purchased power agreement with Aquila, Inc.'s Missouri regulated
12 operation, MPS.

13 Q. How did GPE come to own Crossroads?

14 A. GPE acquired Aquila, Inc. and its remaining affiliates including MPS and
15 L&P in July 2008. When GPE acquired Aquila Inc., it also acquired the non-regulated
16 Crossroads. Because of the unsuccessful attempts to sell Crossroads prior to the acquisition,
17 Crossroads had been transferred from Aquila Merchant to a non-regulated subsidiary of Aquila,
18 Inc., and then ultimately to Aquila, Inc. in March 2007. After GPE acquired Aquila, Inc.,
19 it transferred Crossroads to its plant records for MPS in August 2008 with the intent for
20 Crossroads to exclusively serve Missouri customers.

21 Q. How did the Commission value Crossroads in the 2010 Rate Case?

22 A. The Commission determined the rate base value of Crossroads to
23 be \$61.8 million, which is the dollar average of per kilowatt values of two combustion turbine

1 facilities Aquila Merchant sold to Ameren Missouri in 2006 that Staff introduced into evidence
2 in that case. In the 2010 Rate Case and again in the 2012 Rate Case, the Commission relied on
3 those two sales transactions—one for the sale of the Raccoon Creek Energy Center and the
4 other for the sale of the Goose Creek Energy Center—to determine the appropriate rate base
5 valuation for Crossroads.

6 The Commission stated the following on page 100 of the 2010 Rate Case Report and Order:

7 The Commission also rejects GMO’s inclusion of Crossroads in rate
8 base at its net book value. The Commission determines that given
9 Great Plains’ statements to the Securities Exchange Commission
10 shortly before the transfer of the Crossroads unit to the Missouri
11 regulated operations, as well as the arm-length sale of other General
12 Electric combustion turbines by Aquila, that the fair market value of
13 Crossroads at the time of transfer (August 2008) was \$61.8 million.

14 The Commission also stated at page 94 of the 2010 Rate Case Report and Order:

15 When conducting its due diligence review of Aquila’s assets for
16 determining its offer price for Aquila, **GPE would have considered**
17 **the transmission constraints and other problems associated with**
18 **Crossroads. It is incomprehensible that GPE would pay book**
19 **value for generating facilities in Mississippi to serve retail**
20 **customers in and about Kansas City, Missouri. And, it is a**
21 **virtual certainty that GPE management was able to negotiate a**
22 **price for Aquila that considered the distressed nature of**
23 **Crossroads as a merchant plant** which Aquila Merchant was
24 unable to sell despite trying for several years. Further, it is equally
25 likely that GPE was in as good a position to negotiate a price for
26 Crossroads as AmerenUE was when it negotiated the purchases of
27 Raccoon Creek and Goose Creek, both located in Illinois, from
28 Aquila Merchant in 2006. [footnotes omitted; emphasis added]

29 Q. How did the Commission value Crossroads in the 2012 Rate Case?

30 A. Consistent with its decision in the 2010 Rate Case, the Commission reached the
31 same conclusion when Evergy Missouri West (i.e., GMO) again sought net book rate base value
32 and inclusion of transmission costs in expense for Crossroads. In the Commission’s Report and

1 Order in the 2012 Rate Case, the Commission reaffirmed its decisions on Crossroads
2 on page 57-58:

3 Therefore, the Commission will order that the value of Crossroads
4 for GMO's MPS rate base shall be \$62,609,430 without
5 transmission cost. At that value, GMO and Staff agree, the
6 accumulated depreciation is \$10,033,437 and the accumulated
7 deferred taxes are \$4,333,301. Those values best support safe and
8 adequate service at just and reasonable rates for MPS, so the
9 Commission will order those amounts to be included in GMO's
10 MPS rate base.

11 Q. Evergy Missouri West has "accepted" the valuation adjustment in the 2018,
12 2022, and 2024 Rate Cases. Why is the history and valuation justification important?

13 A. Evergy Missouri West has not taken a permanent accounting "write-off" of the
14 Commission's disallowance. Since Evergy Missouri West's books do not reflect the
15 Commission's ordered disallowance, Staff must include the history and justification every rate
16 case to support its Crossroads-related adjustments to plant and reserve, and transmission
17 expense.

18 The prudence and reasonableness of including Crossroads as a regulated Missouri
19 generating asset and no recovery of transmission costs are inextricably linked. I discuss the
20 transmission costs later in this testimony. The Commission's justification is on page 99 of the
21 2010 Report and Order:

22 27. The Commission concludes that if included in rate base at a
23 fair market value, rather than the higher net book value paid to its
24 affiliate, and except for the additional cost of transmission from
25 Mississippi to Missouri, the Company's 2004 decision to pursue the
26 construction of three 105 MW combustion turbines at South Harper
27 and pursue a 200 MW system-participation based purchased power
28 agreement, and the Company's decision to add the Crossroads
29 generating facility to the MPS generation fleet were prudent and
30 reasonable decisions.

31 Q. Why is this section of the 2010 Report and Order particularly important?

1 A. As determined by the Commission, adding Crossroads to rate base is prudent
2 and reasonable *only* if 1) it is included at the fair market value as determined by the
3 Commission, and 2) no recovery of the transmission costs from Mississippi. If either qualifier
4 is changed, then Crossroads is not prudent and reasonable to include in Evergy Missouri West's
5 rate base. It is possible that if the Commission were to find some amount of Crossroads
6 transmission expense to be included in the cost of service, the Commission should find a
7 reduced rate base valuation or a rate base valuation of \$0 would be appropriate given the
8 determination of the Commission in the 2010 Rate Case. The 2012 Report and Order
9 contemplated the same when the Commission stated: "the value of Crossroads for GMO's MPS
10 rate base shall be \$62,609,430 *without transmission cost.*"

11 **CROSSROADS ENERGY CENTER TRANSMISSION COSTS**

12 Q. Please describe the Crossroads transmission adjustment.

13 A. Staff recommends removal of all Crossroads transmission expenses consistent
14 with the Commission's findings in Case Nos. ER-2010-0356 and ER-2012-0175. Because
15 Crossroads is located in Mississippi and within the Midcontinent Independent System Operator
16 ("MISO") RTO, Evergy Missouri West has had to make firm transmission
17 commitments to transport electricity from MISO to Evergy Missouri West's load center in
18 western Missouri. The Commission has noted the costs to do so are significant. On page 86 of
19 its Order in Evergy Missouri West's 2010 Rate Case, the Commission disallowed transmission
20 costs relating to Crossroads, recognizing they were ongoing and indicating that it would not
21 allow them in rate cases, as follows:

22
23
24

1 244. Staff argues that the cost of transmission to move energy
2 from Crossroads in Mississippi to GMO's service territory justifies,
3 in part, removing Crossroads from GMO's cost of service.
4 The Company argues that the cost of transmission is offset by the
5 lower gas reservation costs.
6

7 245. The cost of transmission to move energy from Crossroads to
8 customers served by MPS is a very significant cost that is far greater
9 than the transmission cost for power plants located in the MPS
10 district. The annual energy transmission cost was estimated as
11 \$406,000 per month. This is also substantially higher on an annual
12 basis than the transmission plant costs for the Aries site where the
13 three South Harper Turbines were originally planned to be installed.
14

15 246. This higher transmission cost is an ongoing cost that will be
16 paid every year that Crossroads is operating to provide electricity to
17 customers located in and about Kansas City, Missouri. GMO does
18 not incur any transmission costs for its other production facilities
19 that are located in its MPS district that are used to serve its native
20 load customers in that district. This ongoing transmission cost
21 GMO incurs for Crossroads is a cost that it does not incur for South
22 Harper, and is the cause of one of the biggest differences in the on-
23 going operating costs between the two facilities.
24

25 247. It is not just and reasonable to require ratepayers to pay for
26 the added transmission costs of electricity generated so far away in
27 a transmission constricted location. Thus, the Commission will
28 exclude the excessive transmission costs from recovery in rates.
29

[footnotes omitted]

30 More recently, the Commission noted at pages 58-59 of the Order in the 2012 Rate Case:

31 1. Crossroads is 500 miles from GMO's MPS territory.
32 2. Between the territory of MPS and Crossroads are the
33 territories of regional transmission organizations ("RTOs"). RTOs
34 collect payment for the transmission of power through their
35 territories. GMO does not belong to all those RTOs so GMO must
36 pay higher fees for transporting power than to an RTO of which
37 GMO is a member.
38

39 3. There are generating facilities closer, including Dogwood's
40 facility and the South Harper plant. Even though Crossroads
41 provides power for GMO only during half of the days in the summer,
42 GMO pays about \$5.2 million to transmit power from Crossroads
43 all year round. The high cost of transmission is not outweighed by
44 lower fuel costs in Mississippi.

Discussion, Conclusion of Law, and Ruling

GMO has not carried its burden of proof on transmission costs. GMO alleges that the lower price of fuel in Mississippi outweighs the cost of transmission. The Commission has found that the evidence preponderates otherwise.

....

Therefore, the Commission concludes that including the Crossroads transmission costs does not support safe and adequate service at just and reasonable rates, and the Commission will deny those costs. [page 59 of Order in Case No. ER-2012-0175]

The Commission's Order in both the 2010 and 2012 rate cases prohibited Evergy Missouri West from any recovery of transmission costs related to Crossroads. The Commission stated at page 64 of its 2012 Order with respect to the recovery of Crossroads transmission costs:

Crossroads Transmission. Several parties ask the Commission to order that GMO's FAC tariff sheets state expressly that GMO's FAC excludes transmission costs related to Crossroads. Insofar as the Commission has determined that no transmission costs from Crossroads will enter GMO's MPS rates, there is no further dispute, and no further findings of fact and conclusion of law are required. The Commission will order GMO's FAC clarified to state that GMO's FAC excludes transmission costs related to Crossroads.

Consistent with the Commission's decision in Evergy Missouri West's 2010 and 2012 rate cases, and consistent with the recommendation of Staff in Evergy Missouri West's most recent rate case in 2022, Staff excluded all Crossroads transmission costs in this current case. Staff continues to recommend that Evergy Missouri West not be allowed any recovery of transmission costs associated with Crossroads either in base rates or through the fuel adjustment clause ("FAC"). This generating facility is over 500 miles from the service area of Evergy Missouri West. Crossroads was originally built in Mississippi by Aquila Merchant to take advantage of that region's transmission constraints. The transmission constraints and

1 distance of this facility from GMO's customers now results in the extremely high transmission
2 costs resulting from this plant's operations.

3 Q. Did Evergy Missouri West (i.e., GMO) seek court review of the Commission's
4 2010 Report and Order?

5 A. Yes, and the courts affirmed the Commission's rulings. GMO requested court
6 review of the Commission's disallowance in the 2010 Rate Case of its cost to transmit
7 electricity from Crossroads. Both the Cole County Circuit Court (Case No. 11AC-CC00415)
8 and the Missouri Court of Appeals (Case No. WD75038, State ex rel. KCP&L Greater Missouri
9 Operations Company v. Missouri Public Service Commission, 408 SW3d 153
10 (Mo. App. 2013)) upheld the Commission's order, and when GMO sought U.S. Supreme Court
11 relief, that body declined to review the Commission's decision (Case No. 13-787).

12 Q. Have Crossroads transmission costs increased from the amount of the 2010 Rate
13 Case disallowance?

14 A. Yes. The initial disallowance was \$4.9 million, an amount found by the
15 Commission to be excessive in both the 2010 and 2012 Rate Cases. Crossroads transmission
16 expense further increased dramatically in 2014 and 2015 when Entergy joined MISO in
17 December 2013, and those higher transmission costs are now \$17 million in 2022
18 and \$15.7 million in 2023.

19 Q. Do these costs exist exclusively due to the location of Crossroads?

20 A. Yes. Crossroads, constructed in 2002 by Aquila Merchant as a non-regulated
21 merchant plant, was never contemplated to be used as a regulated generating facility and was
22 not built to serve electric loads over 500 miles from the location of the generating facility.
23 If this peaking plant had been property located as other peaking units in Evergy Missouri West's

1 and Evergy Missouri Metro’s fleet, there would be no additional transmission costs to operate
2 the plant. No other generating unit in Evergy Missouri West’s or Evergy Missouri Metro’s
3 fleet is in a different RTO and no other generating unit incurs incremental transmission costs as
4 a result to transport its power to Evergy Missouri West’s customers.

5 Q. Are there other Crossroads specific transmission expenses that should be
6 removed from the cost of service?

7 A. Yes. Beginning in June 2013, Evergy Missouri West incurred FERC assessment
8 costs from MISO. During the test year the MISO FERC Assessment (Schedule 10) was solely
9 related to the Crossroads generating facility, which is owned by Evergy Missouri West, but is
10 physically located in Mississippi. The Commission stated in its *Report and Order* in the 2010
11 Rate Case, “it is not just and reasonable to require ratepayers to pay for the added transmission
12 costs of electricity generated so far away in a transmission constricted location.”⁸
13 The Commission also stated in its *Report and Order* in the 2012 Rate Case, “the Crossroads
14 transmission costs does [sic] not support safe and adequate service at just and reasonable rates,
15 and the Commission will deny those costs.” Because the Commission disallowed Crossroads
16 transmission costs in Case Nos. ER-2010-0356 and ER-2012-0175, Staff recommends an
17 adjustment to also eliminate the FERC Assessment fees incurred by Evergy Missouri West for
18 its MISO transmission incurred in the test year that is associated with Crossroads.

19 For the same reasons, Staff recommends removal of the MISO Administrative Fees.
20 Staff has consistently removed these transmission expenses related to Crossroads in the 2018
21 and 2022 Rate Cases.

⁸ Case No ER-2010-0356 Report and Order, paragraph 247, dated May 4, 2011.

1 **DOGWOOD ENERGY CENTER PURCHASE**

2 Q. What is the Dogwood Energy Center (“Dogwood”)?

3 A. Dogwood is a nominal 668 MW combined-cycle generation facility located in
4 Pleasant Hill, Missouri. The plant has been in commercial operation since 2002 and
5 interconnects to the Southwest Power Pool’s (“SPP”) regional transmission system at the
6 Pleasant Hill 345 kV substation, owned by Evergy Missouri West. Evergy Missouri West is
7 purchasing a 22.2% leasehold interest in the Dogwood facility which equates to approximately
8 143 MW of SPP-accredited capacity.

9 Q. Was this purchase approved by the Commission?

10 A. Yes. The *Order Approving Stipulation and Agreement and Granting Certificate*
11 *of Convenience and Necessity* was effective April 20, 2024. The purchase is scheduled to close
12 in mid June 2024. Staff will capture the capital costs and operations and maintenance expense
13 at the time of the true-up filing.

14 **INTANGIBLE PLANT AMORTIZATION EXPENSE**

15 Q. Please describe intangible plant-in-service.

16 A. Intangible plant is primarily the cost of software assets but also includes assets
17 related to radio frequency rights, land rights, and organizational costs.

18 Q. Why is an adjustment to amortize intangible plant necessary?

19 A. The capital costs, and related recommendations to amortize those costs, are not
20 included in the scope of EMW’s depreciation expense. Therefore, the assets and amortization
21 costs are separately examined and included in the revenue requirement.

22 Q. Did Staff adjust the test year amortization expense?

1 A. Yes. Staff adjusted the test year amortization expense to reflect the changes in
2 the book cost of the intangible plant at December 31, 2023. Staff will revise this adjustment in
3 its true-up revenue requirement to reflect the amortization of intangible plant balances
4 at June 30, 2024.

5 Q. Did Staff exclude any amortization expense?

6 A. Yes. Staff reduced the annualized amortization expense for EMW to reflect the
7 Commission's *Reports and Orders* issued in Case Nos. ER-2010-0356 and ER-2012-0175.
8 This reduction to amortization expense is related to the Crossroads power plant.

9 **PROSPECTIVE AMORTIZATION TRACKING**

10 Q. What is prospective tracking?

11 A. In Case Nos. ER-2018-0145 and ER-2018-0146 ("2018 Rate Cases"), the parties
12 agreed that the asset and liabilities listed in Exhibit A of the *Non-unanimous Partial Stipulation*
13 *and Agreement* will be tracked so that the utility is allowed to fully recover deferred costs, or
14 fully return deferred benefits, from customers but no more and no less than the amounts
15 deferred. This agreement was continued in Case Nos. ER-2022-0129 and ER-2022-0130
16 ("2022 Rate Cases").

17 Q. What type of costs are tracked under prospective tracking?

18 A. In prior rate cases, various regulatory assets and regulatory liabilities have been
19 established and embedded in rates by amortizing the deferred costs. The time period that the
20 deferred costs were amortized was an appropriate period for the underlying cost. After each
21 asset or liability is fully amortized through rates, the prospective tracking adjustment captures
22 the amortizations that continue to be included in rates and passed on to customers so that
23 Evergy Missouri West will not over or under collect these amortizations due to timing

1 differences in the rate case process. Staff does not include assets or liabilities that are currently
2 accumulating deferrals, such as Plant In Service Accounting (“PISA”) deferrals. Staff tracked
3 the amortizations of legacy assets and liabilities in its prospective tracking adjustment,
4 which can be broken into two types of amortizations.

5 Q. What is the first type of amortization that Staff tracked?

6 A. The first type of amortization tracked by Staff is related to the “stub period” of
7 the 2022 Rate Cases. The stub period is the period between the true-up date in a rate case and
8 the date when the new rates go into effect. The true-up date in the 2022 Rate Cases was
9 May 31, 2022. Generally, assets and liability balances were measured at that date for
10 ratemaking purposes and if an amortization was complete, an adjustment was made to remove
11 it from rates. However, removal of the amortization from rates was not passed to customers
12 until new rates became effective on January 9, 2023. In the current case, Staff captured the
13 amortizations of fully amortized assets and liabilities from June 1, 2022 through
14 December 31, 2022, the last full month prior to the effective date of new rates, for inclusion in
15 the current prospective tracking adjustment.

16 Q. What is the second type of amortization that Staff tracked?

17 A. The second type of amortization tracked by Staff is related to asset and liability
18 amortizations that were included in the 2022 Rate Cases but were fully amortized prior to the
19 June 30, 2024 true-up date, or are expected to be fully amortized by the effective date of rates
20 in the current case. Since these amortizations are embedded in current rates, there will be a stub
21 period that will have to be addressed in EMW’s next rate cases.

22 Q. Did Staff include the balance of the 2022 Rate Case’s prospective amortization
23 tracking mechanism in the analysis in this case?

Direct Testimony of
Keith Majors

1 A. Yes. Staff has included the net amount as an amortization in the cost of service.

2 Q. Is there an impact to rate base for this mechanism?

3 A. Yes. To the extent the underlying amortization balances were included in rate
4 base, the over or under collections are included in rate base.

5 Q. What point in time did Staff select to measure the assets and liabilities?

6 A. Since Staff limited its adjustment to legacy assets and liabilities, the monthly
7 amortizations and balances are known and measurable throughout the remainder of the current
8 rate case. The factor that is not certain is when the rates will change as a result of this case.
9 As such, Staff used the June 30, 2024 asset and liability balances of each legacy deferred cost,
10 and consolidated the balances into one “prospective tracking” asset/liability. The consolidated
11 balance was amortized over a 48-month period.

12 Q. What are the specific legacy assets and liabilities Staff included in the
13 prospective tracking adjustment?

14 A. Staff included balances created from amortizations included in prior rate cases
15 for the assets and liabilities in the table below. Since these amortizations were captured in the
16 prospective tracking adjustment, Staff also made adjustments to remove the amortization
17 expense from the test year when applicable:

Evergy Missouri West
L&P Ice Storm
Iatan O&M Tracker
Demand Side Management Advertising
Demand Side Management Program Cost
Transource Account Review
Transource Asset Transfer
L&P Revenue Phase-in
Lease Abatement Deferral

1 **SIBLEY NET BOOK VALUE AMORTIZATION**

2 Q. What is the Sibley net book value amortization?

3 A. Sibley 3 was a 420 MW coal-fired generating unit owned wholly by
4 Evergy Missouri West that retired in late 2018. In the 2022 Rate Case, Evergy Missouri West
5 requested recovery of the net book value (“NBV”) of Sibley through the cost of service. In the
6 *Amended Report and Order* in the 2022 Rate Case, the Commission found the value of the NBV
7 to be \$182.3 million⁹ and that the amount should be amortized over 8 years with no inclusion
8 in rate base.

9 Q. Has Staff adjusted the test year amortization consistent with the *Amended Report*
10 *and Order* from the 2022 Rate Case?

11 A. Yes. The test year amortization was adjusted to reflect a full year amortization.

12 **SIBLEY ACCOUNTING AUTHORITY ORDER AMORTIZATION**

13 Q. What is the Sibley Accounting Authority Order (“AAO”) amortization?

14 A. The Office of the Public Counsel (“OPC”) and Missouri Energy Consumers
15 Group (“MECG”) filed an earnings complaint in the form of a *Petition For An Accounting*
16 *Order* in Case No. EC-2019-0200. The Commission granted OPC and MECG’s request in that
17 case. The final determination of the amount to be deferred of \$105.6 million was made in the
18 2022 Rate Case. This deferral consists of the rate of return and operations and maintenance
19 expense related to Sibley that was included in cost of service in Case No. ER-2018-0146.
20 The deferrals began at the retirement date and ended when rates changed in the 2022 Rate Case.

⁹ *Amended Report and Order*, Case No. ER-2022-0130, page 39.

1 Q. Has Staff adjusted the test year amortization consistent with the *Amended Report*
2 *and Order* from the 2022 Rate Case?

3 A. Yes. The test year amortization was adjusted to reflect a full year amortization.

4 **TRANSOURCE INCENTIVES**

5 Q. What is Transource Missouri?

6 A. Transource Missouri is a Delaware limited liability corporation qualified to
7 conduct business in Missouri, with its principle place of business in Columbus, Ohio.
8 Transource Missouri is a wholly-owned subsidiary of Transource Energy, LLC (“Transource”).
9 Transource was established by Evergy, Inc., Evergy Missouri West’s parent corporation,
10 and American Electric Power Company, Inc. (“AEP”) to build wholesale regional transmission
11 projects in SPP, as well as other RTOs.

12 Q. What is this adjustment and how is this adjustment calculated?

13 A. Both Evergy Missouri Metro and Evergy Missouri West have FERC-approved
14 formula rates that have been incorporated into the SPP Tariff. These wholesale transmission
15 rates are often referred to as “formula rates” because the annual transmission revenue
16 requirement (“ATRR”) for the applicable transmission owner is determined through the use of
17 an agreed-upon formula that incorporates annual true-up processes to update actual costs.
18 Transource Missouri also has a filed ATRR before FERC that is collected pursuant
19 to SPP Tariff.

20 This adjustment first calculates the ATRR for the two transmission projects,
21 the Iatan-Nashua Project and the Sibley-Nebraska City Project. This ATRR is calculated using
22 all the variables that are used in the ATRR that Transource Missouri uses to bill transmission
23 owners in SPP, including Evergy Missouri Metro and Evergy Missouri West. This ATRR

1 includes FERC incentives, which I explain later in this testimony. The portion that is billed to
2 Evergy Missouri Metro and Evergy Missouri West is based on their SPP load ratio share.
3 These amounts are billed to Evergy and included in revenue requirement in
4 FERC Account 565.

5 The second step is to take the ATRR calculated as described above and make specific
6 changes to the calculation to remove the impact of FERC incentives. These changes in total
7 will produce a different ATRR, and a different amount billed to Evergy Missouri Metro and
8 Evergy Missouri West based on their SPP load ratio share.

9 Lastly, the difference between the two ATRR calculations is added, or subtracted, from
10 Evergy Missouri West's revenue requirement in FERC Account 565.

11 Q. Why is this adjustment made?

12 A. This adjustment is made to comply with the provisions of the Commission's
13 Report and Order in Case No. EA-2013-0098.¹⁰ Ordered item "5" states "Ordered
14 paragraphs 1, 2, 3 and 4 are subject to the provisions of Appendix 3 and Appendix 4."
15 "Appendix 4: Consent Order" starts on page 27 of the Report and Order, and on pages 27-28
16 under paragraph 2.A.1. the following language appears:

17 2.A.1. With respect to transmission facilities located in KCP&L
18 certificated territory that are constructed by Transource Missouri
19 that are part of the Iatan-Nashua and Sibley-Nebraska City Projects,
20 KCP&L agrees that for ratemaking purposes in Missouri the costs
21 allocated to KCP&L by SPP will be adjusted by an amount equal to
22 the difference between: (a) the SPP load ratio share of the annual
23 revenue requirement for such facilities that would have resulted if
24 KCP&L's authorized ROE and capital structure had been applied
25 and there had been no Construction Work in Progress ("CWIP")
26 (if applicable) or other FERC Transmission Rate Incentives,
27 including but not limited to Abandoned Plant Recovery, recovery on

¹⁰ In the Matter of the Application of Transource Missouri, LLC for a Certificate of Convenience and Necessity Authorizing It to Construct, Finance, Own, Operate, and Maintain the Iatan-Nashua and Sibley-Nebraska City Electric Transmission Projects.

1 a current basis instead of capitalizing pre-commercial operations
2 expenses and accelerated depreciation, applied to such facilities;
3 and (b) the SPP load ratio share of the annual FERC-authorized
4 revenue requirement for such facilities. KCP&L will make this
5 adjustment in all rate cases so long as these transmission facilities
6 are in service.

7 This paragraph is identical to Paragraph II A. 1. on pages 4-5 of the Non-Unanimous Stipulation
8 and Agreement filed in Case Nos. EA-2013-0098 and EO-2012-0367¹¹.

9 Similar language is included in the “Appendix 4: Consent Order” applicable to Evergy
10 Missouri West:

11 2.A.2. With respect to transmission facilities located in GMO
12 certificated territory that are constructed by Transource Missouri
13 that are part of the Iatan-Nashua and Sibley-Nebraska City Projects,
14 GMO agrees that for ratemaking purposes in Missouri the costs
15 allocated to GMO by SPP will be adjusted by an amount equal to
16 the difference between: (a) the SPP load ratio share of the annual
17 revenue requirement for such facilities that would have resulted if
18 GMO’s authorized ROE and capital structure had been applied and
19 there had been no CWIP (if applicable) or other FERC Transmission
20 Rate Incentives, including but not limited to Abandoned Plant
21 Recovery, recovery on a current basis instead of capitalizing
22 pre-commercial operations expenses and accelerated depreciation,
23 applied to such facilities; and (b) the SPP load ratio share of the
24 annual FERC-authorized revenue requirement for such facilities.
25 GMO will make this adjustment in all rate cases so long as these
26 transmission facilities are in service.

27 Q. Please describe Case Nos. EA-2013-0098 and EO-2012-0367.

28 A. These applications were filed by Transource Missouri, and Evergy Missouri
29 Metro and Evergy Missouri West, known at that time as KCPL and GMO.

30 Case No. EO-2012-0367 was an application for authority to transfer certain
31 transmission property and for other related determinations regarding the construction of

¹¹ In the Matter of the Application of Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company for Approval To Transfer Certain Transmission Property to Transource Missouri, LLC and for Other Related Determinations.

1 two regional, high-voltage, wholesale transmission projects approved by SPP known as the
2 Iatan-Nashua 345kV transmission project (“Iatan-Nashua Project”) and the Sibley-Nebraska
3 City 345kV transmission project (“Sibley-Nebraska City Project;” collectively, the “Projects”).

4 Case No. EA-2013-0098 was an application for line Certificates of Convenience and
5 Necessity (“CCNs”) to construct, finance, own, operate, and maintain the regional Projects
6 (“CCN Application”) for Transource Missouri.

7 The *Report and Order* in Case No. EA-2013-0098 approved both the transfer of assets
8 to Transource Missouri and the CCNs for Transource Missouri, with certain provisions, one of
9 which is the aforementioned paragraph describing the adjustment at issue.

10 Q. What incentives did Transource Missouri request from FERC in formulation of
11 its ATRR?

12 A. According to the direct testimony of Darrin R. Ives in Case No. EO-2012-0367,
13 page 15, Transource Missouri requested the following incentives:

- 14 • 100 basis point ROE Risk Adder for the Sibley-Nebraska City
15 Project to address the financial risks and regional benefits associated
16 with the project;
- 17 • inclusion of 100% of CWIP in rate base during the development and
18 construction periods for each of the Projects;
- 19 • deferral of all prudently-incurred costs that are not capitalized prior
20 to the rates going into effect for recovery in future rates;
- 21 • use of a hypothetical capital structure consisting of 40% debt and
22 60% equity during construction until long-term financing is in place
23 for both Projects; and
- 24 • recovery of prudently-incurred costs in the event either of the
25 Projects must be abandoned for reasons outside the reasonable
26 control of Transource Missouri.

27 Q. What adjustments to the incentive calculations does Staff recommend?

28 A. Staff used the Transource Missouri ROE for the first step of the calculation,
29 11.3% for the Sibley Nebraska City line and 10.3% for the Iatan Nashua line. For the second

1 step to remove the impact of the incentives, Staff used the Staff recommended ROE.

2 Should the Commission order a different ROE, this calculation must be updated.

3 Staff also corrected the income tax rate used for years 2018 and after for the impact of
4 the Tax Cuts and Jobs Act of 2017, and for the excess deferred income taxes that resulted from
5 the act.

6 Q. Did Staff make adjustments to the long term debt rates?

7 A. No. For the initial calculation for the actual ATRR on the Transource Missouri
8 projects Staff used the actual cost of long term debt applicable to Transource Missouri.
9 As described earlier, the second step to calculate the adjustment is to remove the impact of
10 FERC incentives from the ATRR calculation by changing the variables for these incentives to
11 rates and amounts applicable to Missouri ratemaking without the incentives.

12 **WHOLESALE TRANSMISSION REVENUE CREDIT**

13 Q. Please explain the wholesale transmission revenue credit.

14 A. In its direct case, Evergy Missouri West proposed an adjustment to reduce
15 transmission revenue for the difference between Evergy Missouri West's authorized
16 FERC ROE of 11.1% and Evergy Missouri West's proposed ROE in this case of 10.5%.
17 As transmission owners, Evergy Missouri Metro and Evergy Missouri West receive
18 transmission revenues from SPP for regional and zonal transmission upgrades. The wholesale
19 transmission revenue adjustment is calculated using the Annual Transmission Revenue
20 Requirement ("ATRR") and using Evergy Missouri West's authorized FERC ROE of 11.1%.

21 Q. Please explain the ATTR in more detail.

22 A. The ATRR is used by SPP to allocate revenues and expenses to all transmission
23 owners and transmission customers of SPP. The transmission owners receive allocated

1 revenues based on the ATRR and the transmission customers are charged for allocated costs
2 based on the ATRR. The ATRR may include incentives such as allowing CWIP in the revenue
3 requirement, ROE adders, etc. Evergy Missouri West's authorized FERC ROE of 11.1%
4 includes a ROE adder for being a member of a RTO of 50 basis points.

5 Q. Does Evergy Missouri West incur costs that includes the incentives described
6 above?

7 A. Yes. Other SPP transmission owners submit the ATRR that may include the
8 previously discussed incentives. Evergy Missouri West will then receive its allocated share of the
9 transmission costs that include these incentives.

10 Q. What is Staff's recommendation regarding Evergy Missouri West's proposal for
11 the wholesale revenue credit?

12 A. Since no adjustment was made to its transmission expense for the incentives that
13 are included in the costs Evergy Missouri West receives from SPP and charges to its customers,
14 for consistency Staff did not reduce transmission revenues for the difference in
15 Evergy Missouri West's authorized FERC ROE of 11.1% and its proposed ROE of 10.5% in
16 this case. Staff did reflect the full financial impact of both transmission revenue and
17 transmission expense. It is Staff's recommendation that Evergy Missouri West's participation
18 in SPP encompasses both the financial impact of Evergy Missouri West's ownership of
19 transmission assets and the financial impacts of the use of other SPP members' transmission
20 assets. Consequently, Evergy Missouri West customers are entitled to all transmission revenues
21 that offset a part of transmission expense.

22 **IATAN 1 AND IATAN 2 REGULATORY ASSETS**

23 Q. What are the Iatan Regulatory Assets?

1 A. During the construction of the pollution control equipment for Iatan 1 and the
2 construction of Iatan 2, Evergy Missouri West was authorized to establish regulatory asset
3 accounts for the depreciation expense, carrying costs, and O&M for the period between
4 completion of construction and inclusion in rates. These deferrals are commonly referred to as
5 “construction accounting” and are similar to the PISA deferrals.

6 Q. Did the Commission approve recovery of the deferred costs in rates?

7 A. Yes. Below is a table that identifies the Iatan generating units, the type of costs
8 associated with that generating unit the Commission authorized Evergy Missouri West to
9 include in regulatory asset accounts, and the time period over which the costs were collected in
10 the regulatory asset account:

Owner	Generating Unit	Expense Type	Accumulation Period	Authorization
Evergy Missouri West (GMO – MPS and L&P)	Iatan 1 and Common	Depreciation, Carrying Cost, No Operations & Maintenance Expense	May 1, 2009 – June 25, 2011	ER-2009-0090 Stipulation
Evergy Missouri West (GMO – MPS and L&P)	Iatan 2 and Common	Depreciation, Carrying Cost, Operations & Maintenance Expense	August 26, 2010 – June 25, 2011	Accounting Authority Order EU-2011-0034

11 Q. What ratemaking treatment was authorized for the regulatory assets?

12 A. The assets were to be amortized over the remaining lives of the Iatan 1 and
13 Iatan 2 generating units with the unamortized amount included in rate base. Staff has reflected
14 these adjustments in the cost of service.

15 **HEDGING GAINS AND LOSSES**

16 Q. What are hedging gains and losses?

17 A. Hedging encompasses an overall program of mitigating volatility of natural gas
18 and purchased power expenses through forward derivative contracts and financial instruments

1 and arrangements. Hedging gains result when the actual expense is more than the value of the
2 hedged position; hedging losses result when the actual expense is less than the value of the
3 hedged position.

4 Q. What is the purpose of a hedging program?

5 A. The purpose of a hedging program for natural gas and purchased power expense
6 is to mitigate volatility and provide some protection from dramatic price swings. The purpose
7 of a hedging program is not to minimize costs of the item being hedged, although in some cases
8 some savings may be realized.

9 Q. How does Staff recommend the accumulated hedging gains and losses be
10 included in the cost of service?

11 A. In the 2022 Rate Case, Staff, Evergy Missouri West, and other various parties
12 reached a *Stipulation and Agreement*, which was approved by the Commission on
13 September 2, 2022. On page 5 of that agreement, the parties agreed, and the Commission
14 ordered that: “3. Hedging activity cost and gains will be deferred into the Company’s regulatory
15 asset/liability account for future rate treatment determination.” Pursuant to the agreement,
16 Evergy Missouri West deferred hedging gains and losses into FERC Account 182.913,
17 a regulatory asset account. The total accumulated balance through December 31, 2023
18 is \$12.6 million. Staff recommends amortizing this amount over four years with no inclusion
19 in rate base.

20 **ELECTRIFICATION PORTFOLIO**

21 Q. Briefly explain this adjustment.

22 A. Evergy Missouri West was authorized to defer the incremental expenses
23 incurred for the authorized electrification projects related to Case No. ET-2021-0151.

1 The Report and Order in that case was not effective until January 12, 2022. Staff has reflected
2 the amortization of the deferred costs through December 31, 2023.

3 **EXCESS MAINTENANCE RESERVE**

4 Q. What is the excess maintenance reserve?

5 A. The Company ratably accrues reserves for maintenance and reduces the reserve
6 as major maintenance activities are completed. Prior to the 2022 Rate Case, Evergy Missouri
7 West analyzed the accrued reserve for major turbine maintenance. It was determined that an
8 excess balance had been accrued and should be amortized as a reduction to the cost of service.
9 In the *Stipulation and Agreement* in the 2022 Rate Case, the parties agreed that the excess
10 reserve balance of \$30.7 million should be amortized over 4 years. Staff has included an annual
11 level of amortization in the cost of service.

12 Q. Does this conclude your direct testimony?

13 A. Yes it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI


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-2024-0189

AFFIDAVIT OF KEITH MAJORS

STATE OF MISSOURI)
)
COUNTY OF Jackson) ss.

COMES NOW KEITH MAJORS and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Direct Testimony of Keith Majors*; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

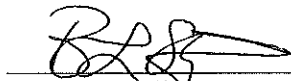


KEITH MAJORS

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Jackson, State of Missouri, at my office in Kansas City, on this 21st day of June 2024.

B. L. STIGGER
NOTARY PUBLIC - NOTARY SEAL
STATE OF MISSOURI
MY COMMISSION EXPIRES JANUARY 2, 2028
JACKSON COUNTY
COMMISSION #24332661



Notary Public

Keith Majors
Case Participation

Cases to which I have been assigned and have filed testimony, Staff report, or memorandum are shown in the following table:

Utility	Case Number	Issues	Exhibit
Spire Missouri	GA-2024-0257	CCN	Staff Memorandum
Ameren Missouri	EF-2024-0021	Policy, Retired Plant Securitization	Rebuttal, Surrebuttal Testimony
Confluence Rivers	WR-2023-0006 & SR-2023-0007	Policy, Revenue Requirement	Direct, Rebuttal, and Surrebuttal Testimony
Ameren Missouri - Electric	ER-2022-0337	Revenues, Allocations, Bad Debt, Rush Island	Direct, Rebuttal, and Surrebuttal Testimony
Spire Missouri	GO-2022-0171	ISRS	Staff Memorandum
Evergy Metro and Evergy West	ER-2022-0129 & ER-2022-0130	Revenues, Jurisdictional Allocations, Bad Debt, Sibley Retirement	Direct, Rebuttal, Surrebuttal Testimony
Ameren Missouri	ER-2021-0240 & GR-2021-0241	Facilities Transactions	Surrebuttal Testimony
Spire Missouri	GR-2021-0108	Corporate Allocations, Rate Case Expense	Staff Report, Rebuttal, Surrebuttal
MAWC	SA-2021-0074	CCN	Staff Memorandum
Evergy Metro and Evergy West	EO-2021-0032	Various	Staff Report
Spire Missouri	GO-2021-0030 & GO-2021-0031	ISRS	Staff Memorandum
Raytown Water	WR-2020-0264	Various	Staff Memorandum
Summit Natural Gas	GA-2020-0251	CCN	Staff Memorandum
Liberty Utilities	WM-2020-0174	CCN	Staff Memorandum
Missouri American Water Company (MAWC)	WA-2019-0366	CCN	Staff Memorandum
Ameren Missouri	ER-2019-0335	Allocations, Affiliation Transactions	Staff Report
MAWC CCN	SA-2019-0367	CCN	Staff Memorandum
United Services	SA-2019-0161	CCN	Staff Memorandum
KCP&L & KCP&L GMO	ER-2018-0145 & ER-2018-0146	Synergy and Transition Costs Analysis, Transmission Revenue and Expense	Staff Report
Laclede Gas and Missouri Gas Energy	GR-2017-0215 & GR-2017-0216	Synergy and Transition Costs Analysis, Corporate Allocations	Staff Report, Rebuttal, Surrebuttal

cont'd Keith Majors

Utility	Case Number	Issues	Exhibit
KCP&L & KCP&L GMO	ER-2016-0156 & ER-2016-0285	Income Taxes, Pension & OPEB	Staff Report, Rebuttal, Surrebuttal
KCP&L & KCP&L GMO	EO-2016-0124	Pensions, Rate Comparison	Staff Report
KCP&L & KCP&L GMO	EC-2015-0309	Affiliate Transactions, Allocations	Surrebuttal Testimony
KCP&L	ER-2014-0370	Income Taxes, Pension & OPEB, Revenues	Staff Report, Rebuttal, Surrebuttal
KCP&L	EU-2015-0094	DOE Nuclear Waste Fund Fees	Direct Testimony
KCP&L	EU-2014-0255	Construction Accounting	Rebuttal Testimony
Veolia Kansas City	HR-2014-0066	Income Taxes, Revenues, Corporate Allocations	Staff Report
Missouri Gas Energy	GR-2014-0007	Corporate Allocations, Pension & OPEB, Incentive Compensation, Income Taxes	Staff Report, Rebuttal, Surrebuttal
Missouri Gas Energy ISRS	GO-2013-0391	ISRS	Staff Memorandum
KCP&L & KCP&L GMO	ER-2012-0174 & ER-2012-0175	Acquisition Transition Costs, Fuel, Legal and Rate Case Expense	Staff Report, Rebuttal, Surrebuttal
Missouri Gas Energy ISRS	GO-2011-0269	ISRS	Staff Memorandum
Noel Water Sale Case	WO-2011-0328	Sale Case Evaluation	Staff Recommendation
KCP&L & KCP&L GMO	ER-2010-0355 & ER-2010-0356	Acquisition Transition Costs, Rate Case Expense	Staff Report, Rebuttal, Surrebuttal
KCP&L Construction Audit & Prudence Review	EO-2010-0259	AFUDC, Property Taxes	Staff Report
KCP&L, KCP&L GMO, & KCP&L GMO – Steam	ER-2009-0089, ER-2009-0090, & HR-2009-0092	Payroll, Employee Benefits, Incentive Compensation	Staff Report, Rebuttal, Surrebuttal
Trigen Kansas City	HR-2008-0300	Fuel Inventories, Rate Base Items, Rate Case Expense, Maintenance	Staff Report
Spokane Highlands Water Company	WR-2008-0314	Plant, CIAC	Staff Recommendation
Missouri Gas Energy ISRS	GO-2008-0113	ISRS	Staff Memorandum