

Exhibit No. 229

Staff – Exhibit 229
Kim Cox
Rebuttal
File No. ER-2024-0189

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Issue(s): Revenue,
Other Revenue Issues
Witness: Kim Cox
Sponsoring Party: MoPSC Staff
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MISSOURI PUBLIC SERVICE COMMISSION

INDUSTRY ANALYSIS DIVISION

TARIFF/RATE DESIGN DEPARTMENT

REBUTTAL TESTIMONY

OF

KIM COX

EVERGY MISSOURI WEST, INC.,

d/b/a Evergy Missouri West

CASE NO. ER-2024-0189

Jefferson City, Missouri
August 6, 2024

**** Denotes Confidential Information ****

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KIM COX
EVERGY MISSOURI WEST, INC.,
d/b/a Evergy Missouri West
CASE NO. ER-2024-0189**

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1 5. Address EMW witness Albert R. Bass, JR.'s kilowatt-hours ("kWh") growth
2 adjustment and EMW witness Marisol E Miller's application of the kWh
3 growth adjustment.

4 6. Address EMW witness Marisol E. Miller applying a weather normalization
5 factor to net metering and parallel generation customers.

6 **MANUAL ADJUSTMENTS TO TEST YEAR ACTUAL CUSTOMER/BILL COUNTS**

7 Q. Did EMW make any manual adjustments prior to reporting test year actual
8 billing determinants?

9 A. Yes. Staff asked data request ("DR") number 0149.1:

10 Did Evergy make any manual adjustments prior to "actual units" as titled within
11 each rate code sheet in workpaper, CONFIDENTIAL – Billed Revenue – MO
12 West – TYE202306? If the answer is yes,

13 a) Please explain in detail, Evergy's process for manual adjustments prior to
14 actual units. Please describe the steps from beginning to end, starting with
15 pulling the data and ending with the actual units.

16 b) Please explain Evergy's process when pulling the test year, update period
17 and true-up billing determinants and the adjustments made prior to actual units.
18 For example, if a residential customer did not receive a June statement and their
19 July statement included June and July, how would Evergy account for this with
20 a test year ending June 2023 and an update of December 2023?

21 c) Please provide the manual adjustments that were made prior to actual units
22 performed by Evergy, by month and rate code for the 12 months ending June
23 2023. For all manual adjustments made prior to actual units please explain why
24 the adjustment was necessary.

25 EMW's response to DR 0149.1 stated:

26
27 a. The only manual adjustment for the rate code level units was to set
28 Customer/Bill Count equal to Customer Charge units for each rate code
29 where a customer charge currently existed. This adjustment was
30 introduced in the current case to align our methodology to Staff's.

1 b. Adjustment explained in part a.
2

3 c. Adjustment explained in part a.
4

5 Q. Did Staff receive the customer/bill counts?

6 A. No. As discussed in my direct testimony, Staff made several attempts to obtain
7 the customer/bill counts. EMW manually adjusted the customer/bill count yet did not provide
8 them as requested in DR 0149.1. It is not clear why EMW states that such an adjustment was
9 introduced to align with Staff's methodology. Staff and EMW used the customer/bill count to
10 calculate the normal use per customer in previous rate cases. The impact to billing determinants
11 and revenues is unknown due to the customer/bill counts not being provided. Staff recommends
12 the Commission order EMW to provide the customer/bill counts in future rate cases.

13 **TOU REVENUE ADJUSTMENT**

14 Q. What are EMW TOU rate codes?

15 1. "MORT" is the current rate code designation of the legacy time-based rate
16 plan, tariff name "Residential Time of Use," rate schedule "RTOU",
17 currently marketed as "Nights & Weekends Saver."

18 2. "MORT2" is the current rate code designation of the rate plan which was the
19 default-ordered residential rate plan from December, 2022 – September,
20 2023, tariff name "Residential Time of Use Two Period, rate schedule
21 "RTOU-2", currently marketed as "Summer Peak Time Based Plan."

22 3. "MORT3" is the current rate code designation of the rate plan with the tariff
23 name "Residential Time of Use Three Period, rate schedule "RTOU-3",
24 currently marketed as "Nights & Weekends Max Saver."

1 4. “RPKA” is the tariff designation of the current default residential plan,
2 “Residential Peak Adjustment Service,” which has been marketed as
3 “Peak Reward Saver,” and is now marketed as “Default Time Based Plan.”
4 This rate plan has three rate codes, depending on whether or not a customer
5 is net-metered or participates in a subscriber solar program.
6 Those designations are variations of the rate code “MORPA.”

7 Q. Please explain the TOU revenue adjustment made by EMW.

8 A. As an outcome of Case No. ER-2022-0129, the implementation of TOU rates
9 began in October 2023 and was to be completed by December 2023. The test year¹ in this case
10 did not capture the movement of customers. EMW had Oracle develop a Batch Rate Analysis
11 Tool (“BRAT”).² The tool was used to estimate the annual impact of the TOU rates.³
12 EMW witness Ms. Marisol E. Miller provides the limitations and inclusion/exclusion used in
13 the tool⁴ that resulted in a negative \$3.1M adjustment to EMW’s test year revenues.
14 Ms. Miller states in her direct testimony:⁵

15 The Company acknowledges that the estimated revenue impact of \$3.1M is inexact. It
16 is fully expected that actual revenue impacts will be different. The Company did not
17 attempt to precisely estimate an annual or seasonal revenue amount nor did it attempt to
18 modify existing TOU pricing with that goal because it would have required that the
19 Company attempt to predict not only which TOU rate a customer would select based on
20 the many options available to them, but also how each customer would modify their
21 usage and behavior in response to those price signals. There is no data that currently
22 exists to reliably predict or estimate that outcome.

23 EMW’s modeling of customer rate choices assumes that the majority of customers
24 would take service on MORT3, which is the high differential rate plan. This is not consistent

¹ The test year is 12 months ending June 30, 2023.

² EMW witness Marisol E. Miller direct testimony, page 7.

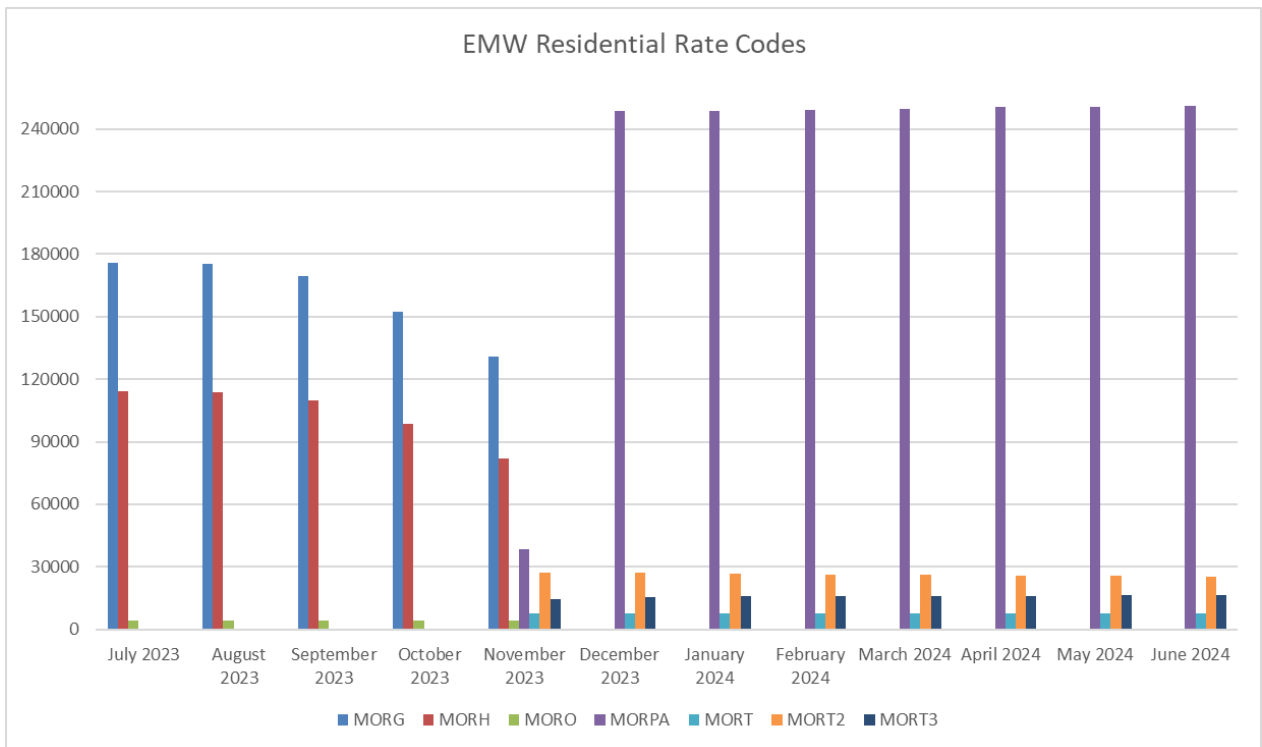
³ The tool was also used to allow customers to explore different TOU rate options.

⁴ EMW witness Marisol E. Miller direct testimony, pages 8-10.

⁵ EMW witness Marisol E. Miller direct testimony, page 10 and 11.

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1 with EMW's reporting of actual customer rate selections. Actual customer rate selections,
2 by rate code, from DR 02.1 in Case No. ET-2024-0061 are set out in the graph below,
3 which shows very few customers decided to take service on MORT3, the high differential
4 rate plan:⁶



5
6 According to the graph above, the rate code customer counts have remained somewhat steady
7 since the conclusion of the transition of TOU rates in December 2023. In Case No.
8 EW-2023-0199, EMW indicated that they would provide an updated BRAT analyses by
9 August 4, 2024. The updated analyses⁷ will still not include a full twelve months of customers
10 on the TOU rates at true-up direct and will notably lack TOU information during the
11 summer months.

⁶ The DR includes all residential rate codes. The net metering and solar rate codes are not displayed in this chart.

⁷ Staff witness Sarah Lange states on page 9 of her direct testimony that the Oracle modeling requested by EMW relies on a calculation that 59% of customer would have taken service on MORT3 and 19% on MORPA.

1 Q. Did Staff make an adjustment for the movement of customers to TOU rates?

2 A. As noted in my direct testimony,⁸ Staff made a residential intraclass rate switch
3 adjustment.⁹ Based on the most current data,¹⁰ Staff's approach for the implementation of
4 TOU rates is more reasonable than EMW's and therefore Staff recommends the adjustment
5 of -\$380,818 as filed in Staff's direct revenue requirement. Staff will review the data that is to
6 be provided in Case no. EO-2024-0002 on July 24, 2024 and August 2, 2024 and make any
7 adjustments in true-up direct.

8 **NORMALIZED TOU PRICING PERIOD PERCENTAGES**

9 Q. What are pricing periods?

10 A. Pricing periods are different times of the day that have an applicable kWh energy
11 charge. The periods are designated as on-peak, off-peak, and super off-peak. The pricing
12 periods for each TOU rate are as follows:

13 MORT (Three Period)
14 On-Peak: 4pm-8pm, Monday through Friday, excluding holidays
15 Super Off-Peak: 12am-6am every day
16 Off-Peak: All other hours

17 MORT2 (RTOU-2)¹¹
18 Summer On-Peak: 4pm-8pm, Monday through Friday, excluding holidays
19 Summer Off-Peak: All other hours
20 Winter Super Off-Peak: 12am-6am, everyday
21 Winter Off-Peak: All other hours

22 MORT3 (High Differential)
23 On-Peak: 4pm-8pm, Monday through Fridays, excluding holidays
24 Super Off-Peak: 12am-6am, everyday
25 Off-Peak: All other hours

⁸ Direct Testimony of Kim Cox, page 11 and 12.

⁹ Staff's residential intraclass rate switch adjustment is -\$380,818.

¹⁰ Case no. ET-2024-0061, DR 02.1 response.

¹¹ Summer months are June through September. Winter months are October through May.

1 RPKA (MORPA, MORPANM, MORPAPG)

2 On-Peak: 4pm-8pm

3 Super Off-Peak: 12am-6am

4 Q. How did EMW apply the weather normalization adjustment to the periods?

5 A. EMW applied the weather factor to each pricing period of the TOU
6 (three period) rate.¹² For all other rate codes, EMW applied the weather factor and adjusted the
7 percent in each block. Below are the actual and normal blocks¹³ for the rate codes MORT¹⁴
8 and MORG.¹⁵ The normal blocks are the same as the actual block for MORT while the rate
9 code MORG blocks are adjusted:

MORT		Jul-2022	MORG		Jul-2022
Usage per Customer (kwh)		1,413	Usage per Customer (kwh)		1,384
Block 1 %		15.16%	Block 1 %		40.36%
Block 2 %		65.66%	Block 2 %		22.58%
Block 3 %		19.19%	Block 3 %		37.06%
Normal Usage per Customer		1,346	Normal Usage per Customer		1,319
Block 1 Rep		42.5%	Block 1 Rep		43.3%
Block 2 Rep		70.8%	Block 2 Rep		72.2%
Block 1 Norm Diff		2.11%	Block 1 Norm Diff		2.16%
Block 2,1 Diff		28.3%	Block 2,1 Diff		28.9%
Norm Rep Diff		0.0%	Norm Rep Diff		7.5%
Norm Block 1		15.16%	Norm Block 1		42.0%
Norm Block 2		65.66%	Norm Block 2		22.6%
Norm Block 3		19.19%	Norm Block 3		35.4%

10
11 Q. Why are the normal blocks the same as the actual block for the rate code MORT?

12 A. Staff asked for the following in DR 0266:

13 In detail, please describe the steps taken to allocate the weather normalized
14 usage adjustments for peak, off-peak, and super off-peak for rate code MORT
15 in workpaper CONFIDENTIAL – Billed Revenue – MO West. Please explain
16 why the peak, off-peak, super off-peak actual % of usage is the same as normal
17 % of usage.

¹² The test year billing determinants only include the schedule TOU (three period).

¹³ The blocks are referencing the pricing periods.

¹⁴ The rate code MORT is the TOU three period.

¹⁵ The rate code MORG is the general use rate with seasonal and block energy charges.

1 Example:
2 Sheet MORT, cells C257-C259, July 2022:
3 Block 1 % 15.16%
4 Block 2 % 65.66%
5 Block 3 % 19.19%

6
7 Sheet MORT, Cells C268-C270
8 Norm Block 1 15.16%
9 Norm Block 2 65.7%
10 Norm Block 3 19.2%

11 EMW's response to DR 0266 states:

12 The weather normalized usage for each TOU block was calculated by
13 multiplying the actual usage for each block by the corresponding weather
14 normalization factor. For the rate code MORT and month July 2022 shown in
15 the example, the weather normalization factor was 0.9526 (D14 on the
16 "Factors" tab).

17 The blocking percentage for the actual blocks and the weather normalized blocks
18 are the same because MORT is a TOU rate. The same residential weather
19 adjustment factor for July 2022 was applied to each of the three TOU energy
20 charge blocks resulting in the same blocking percentage for the
21 adjusted determinants.

22 Q. Does Staff agree that the normalized blocking percentages¹⁶ should be the same
23 as the actual blocking percentages?

24 A. No. Customers consume energy differently depending on weather and it impacts
25 on-peak and off-peak hours differently. Staff witness Michael Stahlman discusses the estimates
26 of energy use for TOU blocks¹⁷ in his revenue requirement direct¹⁸ and rebuttal¹⁹ testimonies.

27 **WINTER AND SUMMER SEASONS BILLING DETERMINANTS**

28 Q. What are EMW winter and summer seasons?

¹⁶ Normalized blocking percentages are the normalized pricing periods.

¹⁷ Blocks are referring to pricing periods.

¹⁸ COS Direct Testimony of Michael Stahlman, page 7-8.

¹⁹ Rebuttal Testimony of Michael Stahlman, page 2, lines 9-22.

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1 A. The summer season is the four monthly billing periods of June through
2 September. The winter season is the eight monthly billing periods of October through May.

3 Q. Please provide an example of the winter and summer season billing determinants
4 for rate code MORT (TOU three period).

5 A. Below are the rate code MORT billing determinants for October through
6 December test year and update period:

October '22-December '22				October '23-December '23			
	Oct-22	Nov-22	Dec-22		Oct-23	Nov-23	Dec-23
Customer/Bill Count	4,436	4,523	4,539	Customer/Bill Count	6,251	7,616	7,826
Customer Charge	4,464	4,564	4,573	Customer Charge	6,251	7,616	7,826
Summer kWh				Summer kWh			
Peak				Peak	580,325	26,560	
Off-Peak				Off-Peak	2,406,286	114,693	
Super-Off Peak				Super-Off Peak	666,300	29,174	
Winter kWh				Winter kWh			
Peak	556,840	404,283	500,494	Peak	240,395	657,396	816,155
Off-Peak	2,441,980	2,102,173	2,672,062	Off-Peak	1,156,803	3,416,325	4,601,650
Super-Off Peak	743,823	724,366	954,956	Super-Off Peak	352,946	1,151,045	1,637,090
Total kWh	3,742,644	3,230,821	4,127,512	Total kWh	5,403,055	5,395,194	7,054,895

7
8 Q. Why is there usage in summer for the months of October and November 2023?

9 A. Staff asked EMW and received an email on April 12, 2024 with the following
10 explanation:

11 ** [REDACTED] ?

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

18 [REDACTED]

19 [REDACTED]

20 [REDACTED]

21 [REDACTED]

22 [REDACTED]

23 [REDACTED]

24 [REDACTED]

25 [REDACTED] **

1 Staff's review discovered that there is no overlapping season usage in any month in any
2 residential rate code for the test year which included MORT.²⁰ The only residential rate codes
3 that have seasonal overlap usage for the update period are the TOU rates. The seasons are
4 billed at peak rates with the winter season being less than the summer season. It is unclear why
5 the TOU rates for the update period would be the only rates and months to have both seasons.
6 It is imperative that the billing determinants are accurate and Staff requests that EMW not only
7 verify that the test year revenues tie with books/records in future rate cases but that also the
8 update period billing determinants do as well. Staff recommends the Commission order EMW
9 to review 20% of individual bills for the TOU rate codes for the months of October and
10 November going forward and provide the results to Staff by January 1st of each year.

11 **KWH GROWTH ADJUSTMENT AND ITS APPLICATION**

12 Q. Did Staff make a growth adjustment?

13 A. Yes. As stated in my direct testimony,²¹ Staff made a customer growth
14 adjustment to EMW to reflect the impact in change of customer levels on the update period
15 kWh sales, kW demand, and rate revenue.

16 Q. Did EMW make a growth adjustment?

17 A. Yes. Mr. Albert R. Bass, Jr. calculated a two-month class average for each month
18 of the test year. He then performed a trend analysis (with the new monthly class average
19 number of bills) to get a projected class number of bills as of June 2024. The growth factor that
20 was applied was the new monthly class average divided by the projected number of class bills

²⁰ The rate code MORT is a TOU rate and has 12 months of billing determinants for the test year. None of which had winter and summer usage in a given month.

²¹ Direct Testimony of Kim Cox, page 13, lines 9-15.

1 as of June 2024. Mr. Bass states that he will use the actual number of customers when the
2 numbers become available.²²

3 Q. How did EMW apply the class level growth adjustment calculated by Mr. Bass?

4 A. The class level kWh growth adjustment developed by Mr. Bass was applied by
5 the monthly ratio of each rate code to the class level.

6 Q. Can you please provide an example for one of the rate codes in the
7 Small General Service (“SGS”) class?

8 A. Yes. In August 2022, the MOSDS²³ rate code accounted for 80% of the total
9 class usage for that month. EMW applied 80%²⁴ of the class level kWh growth adjustment to
10 MOSDS for August 2022.

11 In addition, EMW applied the growth adjustment to only the months that had billing
12 determinants. For example, the rate code MOSGSS²⁵ started in April 2023 and EMW reduced
13 usage for April 2023 through June 2023 based on the class level customer growth. EMW did
14 not apply a growth adjustment for the months of July 2022 through March 2023.
15 Going forward, this rate code will have customers and usage and therefore
16 should be annualized.

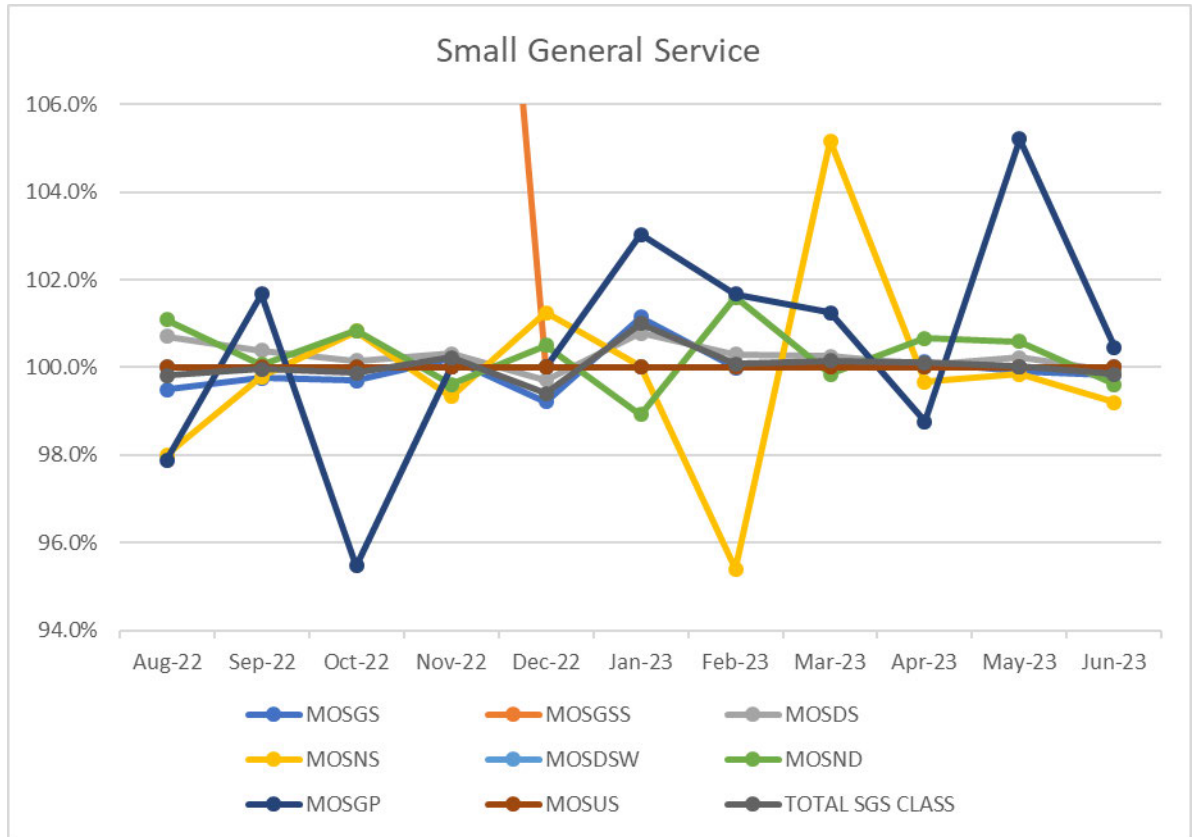
17 Below provides the percent of change month over month for the SGS class as a whole
18 and each rate code separately. The SGS class as a whole does not align with the
19 individual rate codes.

²² It is unknown how Mr. Bass will use the actual number of residential customers at true-up since the TOU rates (with the exception of the rate code MORT) will not include a full 12 months.

²³ The MOSDS rate code is small general service with demand at secondary voltage.

²⁴ 80% of the adjustment was -2,535,298.

²⁵ The MOSGSS rate code is small general service without demand and with behind the meter on-site parallel generation.



1

2 In the figure below, under section A, are the monthly MOSDS rate code customer charge counts
 3 and adjusted usage²⁶ for the test year as calculated by EMW. In Section B are the customer
 4 growth adjusted MOSDS customer charge counts and usage calculated by EMW. The customer
 5 charge counts increased during the test year, yet EMW applied a -23,646,582 kWh adjustment
 6 and reduced the customer count charges by -3,064. These reductions equal a -\$2,146,813
 7 revenue adjustment:

²⁶ The usage reflects EMS adjustments for weather normalization, 365 days, rate switchers, and MEEIA.

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	Jul-2022	Aug-2022	Sep-2022	Oct-2022	Nov-2022	Dec-2022	Jan-2023	Feb-2023	Mar-2023	Apr-2023	May-2023	Jun-2023
Customer Charge/ Other												
A. Meter	11,163	11,235	11,554	11,579	11,568	11,592	11,615	11,697	11,743	11,760	11,798	11,763
Energy Total (KWH)	99,390,870	98,552,848	93,828,501	81,436,302	77,191,722	86,704,675	100,219,190	95,431,237	84,229,128	77,072,994	76,563,411	90,904,173
Customer Charge/ Other												
B. Meter	10,788	10,946	11,303	11,276	11,281	11,327	11,365	11,471	11,529	11,556	11,587	11,574
Energy Total (KWH)	96,051,509	96,017,550	91,788,464	79,301,548	75,281,148	84,723,781	98,061,068	93,589,478	82,693,821	75,732,370	75,194,204	89,443,529

At the time of Staff’s direct filing, Staff was able to incorporate the update period in its analysis. July 2023 through December 2023 also revealed that the MOSDS rate code customer charge counts were increasing:

Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
11,615	11,697	11,743	11,760	11,798	11,763	11,856	11,892	11,923	11,929	11,956	11,944

Q. Does Staff agree that the growth adjustment should be updated in true up direct?

A. Staff does agree that the customer charge counts should be reviewed in true-up direct. For the residential class, there still will not be a full twelve months of billing determinants for the new TOU rate codes. It is unknown at this time if the same methodology used in Staff’s direct revenue requirement will apply in true-up direct.

Staff does not agree that the SGS and Large General Service (“LGS”) rate classes should be adjusted at the rate class level. Furthermore, Staff does not agree that the MOSDS rate code should be adjusted by -\$2,146,813 when the trend of customer charge counts are clearly increasing for the rate code.

NET METERING AND PARALLEL GENERATION CUSTOMERS

Q. What is net metering and parallel generation?

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1 A. EMW’s tariff²⁷ states, “net metering means using metering equipment sufficient
2 to measure the difference between the electrical energy supplied to a Customer-Generator by
3 the Company and the electrical energy supplied by the Customer-Generator to the Company
4 over the applicable billing period.” EMW does not have a parallel generation definition in the
5 tariff; however, there is an applicability section that states, “Applicable to a
6 ‘Qualifying Facility’ who contracts for service supplied at one point of delivery where part or
7 all of the electrical requirements of the Customer are provided by the Customer on the premises,
8 and where the Customers source of electricity is connected for parallel operation of the
9 Customer's system with the system of the Company.”²⁸

10 Q. Please explain how the customer is billed.

11 A. The net meter reads delivered and received usage at the metering point.
12 If the electricity supplied by EMW is greater than the electricity generated by the customer,
13 the customer is billed for the usage. If the customer generates more electricity than supplied
14 by EMW, the customer will be credited based on the excess generation at the applicable rate
15 schedule. In addition, EMW’s tariff payment rate states:

16 \$0.0233 per kWh for all kWh received
17

18 Administration adjustment (not applicable to net metering): The payment amount
19 calculated above shall be reduced \$4.50 per month to compensate the Company for the
20 fixed charges on the meter measuring the kilowatt-hours delivered by the Customer to
21 the Company and for the engineering, administrative and accounting costs associated
22 with the delivery of energy by the Customer to the Company.²⁹
23

24 Q. Did EMW reduce the payment amount by \$4.50 for the MOSDS and MOLGS
25 rate codes?

²⁷ P.S.C. MO. No. 1, 8th Revised Sheet No. 110, Definitions, F.

²⁸ P.S.C. MO. No. 1, 10th Revised Sheet No. 102, Applicability.

²⁹ P.S.C. MO. No. 1, 4th Revised Sheet No. 102.1, Payment Rate.

1 A. Staff asked DR 0225³⁰ and EMW responded that the parallel generation
2 administrative adjustment is not being applied. Staff is unclear why EMW is not reducing the
3 amount paid to those customers. Staff will continue its investigation and address it further in
4 true-up direct.

5 Q. Does EMW know when the customer consumed the energy the
6 customer generated?

7 A. No. EMW only knows when the customer consumed the energy
8 EMW provided.

9 Q. Did Ms. Miller apply Mr. Bass' computed weather normalization factor to the
10 net metering and parallel generation customers?

11 A. Yes.

12 Q. Does Staff agree the weather normalization factor should be applied to
13 net metering or parallel generation customers?

14 A. No. The customer-generated solar is either reducing the load or feeding the
15 net energy back to the grid. The usage of these customers will have a different response to
16 weather.³¹

17 **CONCLUSION**

18 Q. Does this conclude your rebuttal testimony?

19 A. Yes.

³⁰ DR 0225 specifically asked for the number of customers per month for the SDS, LGS, and PGS rate classes that were charged \$4.50 for the parallel generation administration adjustment.

³¹ Staff witness, Michael Stahlman discusses the net metered customers and application of the weather factor in his rebuttal testimony, page 2, line 23 and page 3, lines 1-10.

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) Case No. ER-2024-0189
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 *Rebuttal 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 1st day of August 2024.

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