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Exhibit No. 271

Staff – Exhibit 271
Kim Cox
True-Up Rebuttal
File No. ER-2024-0189

Exhibit No.:
Issue(s): Revenue,
Other Revenue Issues
Witness: Kim Cox
Sponsoring Party: MoPSC Staff
Type of Exhibit: True-Up Rebuttal Testimony
Case No.: ER-2024-0189
Date Testimony Prepared: September 18, 2024

MISSOURI PUBLIC SERVICE COMMISSION

INDUSTRY ANALYSIS DIVISION

TARIFF/RATE DESIGN DEPARTMENT

TRUE-UP REBUTTAL TESTIMONY

OF

KIM COX

EVERGY MISSOURI WEST, INC.,

d/b/a Evergy Missouri West

CASE NO. ER-2024-0189

Jefferson City, Missouri
September 18, 2024

1 **TRUE-UP REBUTTAL TESTIMONY**

2 **OF**

3 **KIM COX**

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

6 **CASE NO. ER-2024-0189**

7 Q. Please state your name and business address.

8 A. My name is Kim Cox, 200 Madison Street, Jefferson City, MO 65101.

9 Q. Are you the same Kim Cox who has filed direct, rebuttal, surrebuttal and
10 true-up direct testimony in this case?

11 A. Yes.

12 Q. What is the purpose of your true-up rebuttal testimony?

13 A. The purpose of my true-up rebuttal testimony is to address
14 Evergy Missouri West, Inc., d/b/a Evergy Missouri West (“EMW”) witness, Marisol E. Miller’s
15 true-up direct testimony and her true-up direct workpapers and EMW witness,
16 Albert R Bass, Jr.’s true-up direct workpapers. Specifically, I will address Ms. Miller’s
17 approach and timing of calculating new revenue adjustments and new billing determinants
18 using the 12 months ending December 31, 2023 (“recomputed revenues”), with further
19 adjustment for true-up, and Mr. Bass’ true-up customer growth method.

20 **RECOMPUTED REVENUES**

21 Q. What revenues did Ms. Miller recompute?

22 A. Ms. Miller’s workpapers¹ show that she now is using actual customer data for
23 the period January 1, 2023 – December 31, 2023, reflecting residential placement on rate plans

¹ CONFIDENTIAL-Billed Revenue-Mo West-TYE202406.

1 as occurred during that time.² She maintained her direct-proposed time-based rate residential
2 revenue adjustment of \$3.1M for the period November of 2022 – October of 2023.

3 Q. Did she true-up these recomputed revenues?

4 A. Yes. She subsequently adjusted these results for growth and for the
5 Missouri Energy Efficiency Investment Act (“MEEIA”) through the true-up cut-off date,
6 June 30, 2024.

7 Q. Is it typical to redo test-period (test year and/or updated test year) adjustments
8 as part of true-up?

9 A. It is not. Ms. Miller does not provide an explanation for this approach in her
10 testimony or that each adjustment was recalculated as part of EMW’s true-up direct case.
11 Ms. Miller states on page 17,³ “The true-up adjustments for Retail Revenues reflects customer
12 growth and accounts for the customer switching rate classes where applicable through
13 June 2024. In addition, as discussed in Company witness, Albert Bass’s surrebuttal testimony
14 the Company adjusted the weather normalization period to January through December 2023
15 which aligned with MPSC Staff’s direct case.”

16 Q. Has Staff had ample time to review all of the new adjustments including the
17 actual revenues?

18 A. No.⁴ Generally, the adjustments at true-up are MEEIA, customer growth, and
19 rate switching; however, in this case, every single adjustment that was made in direct by

² For the residential class, it includes new rate codes that began during the 12 months and rate codes that no longer exist.

³ Surrebuttal testimony of Marisol E. Miller, page 17, lines 13-17.

⁴ In addition to recomputing all of the adjustments, the workpaper was provided on September 13, 2024, a day late. ER-2024-0189 Order Granting Intervention and Order Setting Schedule stated workpapers were to be submitted within 2 business days. Surrebuttal and True-Up Direct was filed on September 10, 2024. After reaching out to EMW, Staff was advised by EMW counsel that Ms. Miller did not have any workpapers; however, Aaron Branson with EMW emailed them to Staff.

True-up Rebuttal Testimony of
Kim Cox

1 Ms. Miller⁵ was adjusted in her true-up workpaper and reflected in the true-up R20 accounting
2 schedule. Staff will attempt to address the larger issues and would like to add that if an issue is
3 not addressed in this testimony, it does not constitute an agreement by Staff and may be
4 responded to at the hearing. ⁶

5 Below are EMW adjustments at direct and true-up.

Direct										
Classification	Actual Revenue	Billing Adjust-ment	LPS Annualiza-tion*	Miscellan-eous 1	Weather Norm	365 Day	Rate Switcher	Energy Efficiency	Customer Growth	Current Rates
Residential	\$ 448,798,193	\$ (391,864)	\$ -	\$ -	\$ (5,160,352)	\$ 2,835,213	\$ -	\$ (2,460,491)	\$ 8,264,338	\$ 14,133,833
Small General Service	\$ 148,820,813	\$ (87,352)	\$ -	\$ -	\$ (727,814)	\$ 789,813	\$ (404,749)	\$ (945,228)	\$ (2,890,406)	\$ 2,172,137
Large General Service	\$ 112,847,510	\$ (51,772)	\$ -	\$ -	\$ (413,234)	\$ 281,833	\$ (348,906)	\$ (827,620)	\$ (74,243)	\$ 1,630,614
Large Power Service	\$ 134,226,706	\$ 0	\$ 663,736	\$ -	\$ (324,021)	\$ 204,999		\$ (60,359)		\$ 1,325,928
Electric Vehicle Service	\$ 85,123	\$ (21)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185
Special Contract Service	\$ 8,893,162	\$ (0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Time of Day	\$ 11,431	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Thermal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Non-Lighting Total	\$ 853,682,939	\$ (531,009)	\$ 663,736	\$ -	\$ (6,625,422)	\$ 4,111,857	\$ (753,655)	\$ (4,293,699)	\$ 5,299,689	\$ 19,262,697
Metered Lighting	\$ 128,632	\$ (66)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,716
Unmetered Lighting	\$ 13,645,592	\$ (20,833)	\$ -							\$ 327,539
Lighting Total	\$ 13,774,225	\$ (20,899)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,256
Revenue Total	\$ 867,457,164	\$ (551,908)	\$ 663,736	\$ -	\$ (6,625,422)	\$ 4,111,857	\$ (753,655)	\$ (4,293,699)	\$ 5,299,689	\$ 19,592,953

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⁵ Ms. Miller calculated the actuals, billing adjustment, LPS annualization, weather normalization, 365 day, rate switcher, energy efficiency, customer growth, and current rates.

True-up Rebuttal Testimony of
Kim Cox

True-Up										
Classification	Actual Revenue	Billing Adjustment	LPS Annualization*	Miscellaneous 1	Weather Norm	365 Day	Rate Switcher	Energy Efficiency	Customer Growth	Current Rates
Residential	\$ 451,633,513	\$ (431,249)	\$ -	\$ -	\$ 2,865,385	\$ 2,296,338	\$ 0	\$ (886,115)	\$ 6,138,813	\$ 1,994,562
Small General Service	\$ 151,825,721	\$ (100,033)	\$ -	\$ -	\$ 397,334	\$ 1,131,993	\$ (383,965)	\$ (424,241)	\$ 1,401,173	\$ 304,677
Large General Service	\$ 112,715,418	\$ (54,276)	\$ -	\$ -	\$ (10,663)	\$ 577,080	\$ (327,246)	\$ (357,781)	\$ (796,478)	\$ 208,491
Large Power Service	\$ 135,908,797	\$ (0)	\$ 2,935,349	\$ -	\$ (215,891)	\$ 446,002		\$ (110,395)		\$ 93,024
Electric Vehicle Service	\$ 135,063	\$ 4,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320
Special Contract Service	\$ 8,883,195	\$ (0)	\$ -	\$ -	\$ -	\$ (22,881)	\$ -	\$ -	\$ -	\$ -
Non-Lighting Total	\$ 861,101,706	\$ (580,875)	\$ 2,935,349	\$ -	\$ 3,036,165	\$ 4,428,531	\$ (711,212)	\$ (1,778,532)	\$ 6,743,508	\$ 2,601,075
Metered Lighting	\$ 166,233	\$ (66)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 399
Unmetered Lighting	\$ 13,861,014	\$ (31,601)	\$ -							\$ 46,798
Lighting Total	\$ 14,027,247	\$ (31,666)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,197
Revenue Total	\$ 875,128,953	\$ (612,541)	\$ 2,935,349	\$ -	\$ 3,036,165	\$ 4,428,531	\$ (711,212)	\$ (1,778,532)	\$ 6,743,508	\$ 2,648,271

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Q. What are the larger issues you will discuss?

A. I will discuss EMW’s growth adjustment to rate codes that no longer existed as of December 31, 2023, EMW’s ending residential billing determinants, and EMW’s ending residential retail revenues.

EMW growth adjustment to rate codes that no longer existed as of December 31, 2023.

Q. EMW updated its case to 12 months ending December 2023 in its true-up direct filing. Can you please provide the rate codes that no longer existed as of December 2023?

A. Yes. The rate codes, MORH, MORO, MORHS, MORNO, and MORN.

True-up Rebuttal Testimony of
Kim Cox

1 Q. For purposes of explaining EMW customer growth adjustments for these rate
2 codes, please provide EMW's customer growth adjustment for MORO.

3 A. Below are the billing determinants for MORO. In January 2023, there
4 were 4,383 customers and in December 2023 there were 2 customers. For true-up direct, EMW
5 applied the monthly class level growth factor to each month, adding 262,200 kWh.
6 EMW increased the kWh for a rate code that no longer existed at the end of the 12 months.

MORO	Jan-2023	Feb-2023	Mar-2023	Apr-2023	May-2023	Jun-2023	Jul-2023	Aug-2023	Sep-2023	Oct-2023	Nov-2023	Dec-2023
Customer Charge/ Other Meter	4,383	4,377	4,374	4,376	4,384	4,404	4,415	4,375	4,363	4,304	4,189	2
Energy Charge - Blk 1/ On-Peak	2,389,287	2,105,767	1,528,241	1,131,167	861,191	933,040	1,417,409	1,321,081	1,347,633	1,839,627	1,561,613	535
Growth in kWh Sa	48,254	36,778	25,839	20,210	16,405	23,112	26,690	14,504	16,663	22,412	11,735	0
Energy Total	2,437,540	2,142,545	1,554,080	1,151,377	877,596	956,151	1,444,099	1,335,585	1,364,296	1,862,039	1,573,347	535

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8 Q. How did EMW apply the growth adjustment to the new rate codes?

9 A. EMW applied the growth adjustment to the new rate codes the same as they did
10 for the rate codes that no longer exist. As an example, for the rate code MORPA
11 (the default plan) the customer charge counts for December were 246,508 and in
12 July, 45. EMW did not apply any growth adjustment to the months of January 2023 through
13 June 2023. And for the months of July 2023 through December 2023, EMW applied the class
14 level growth factor to each month.

MORPA	Jan-2023	Feb-2023	Mar-2023	Apr-2023	May-2023	Jun-2023	Jul-2023	Aug-2023	Sep-2023	Oct-2023	Nov-2023	Dec-2023
Customer Charge/ Other Meter	-	-	-	-	-	-	45	584	7,656	22,005	37,734	246,718
Energy							59,590	855,894	9,700,780	19,398,977	28,726,708	251,502,175
Growth in kWh Sales	-	-	-	-	-	-	1,122	9,397	119,946	236,339	215,864	214,079
Energy Total (KWH)	-	-	-	-	-	-	60,713	865,292	9,820,726	19,635,316	28,942,572	251,716,254

True-up Rebuttal Testimony of
Kim Cox

EMW ending residential billing determinants

Q. What are EMW’s ending residential billing determinants after accounting for the company true-up adjustments?

A.

Residential Class	Jan-2023	Feb-2023	Mar-2023	Apr-2023	May-2023	Jun-2023	Jul-2023	Aug-2023	Sep-2023	Oct-2023	Nov-2023	Dec-2023
Customer Charge/ Other Meter	302,538	302,217	301,895	301,767	301,828	300,423	305,265	301,033	302,500	301,500	303,836	302,119
Energy Charge - Blk 1/ On-Peak	162,261,116	161,731,920	149,776,432	141,475,743	142,567,788	152,750,392	164,662,869	163,189,892	151,741,494	120,376,636	100,795,349	115,989
Energy Charge - Blk 2/ Off-Peak	75,114,466	69,603,311	55,668,678	45,704,863	43,804,880	66,014,462	85,331,224	86,957,266	75,199,004	41,705,644	27,684,545	32,349
Energy Charge - Blk 3/ Shoulder /Super Off-Peak	181,364,138	157,473,887	89,339,149	47,788,307	27,545,459	60,724,110	124,139,070	131,037,464	102,501,466	28,546,268	19,473,146	46,869
Energy Charge - Blk 1/ On-Peak - Summer	-	-	-	-	-	-	1,024,431	1,619,246	7,287,271	9,389,385	650,938	82
Energy Charge - Blk 2/ Off-Peak - Summer	-	-	-	-	-	-	4,172,034	5,829,410	15,732,074	15,158,723	1,086,046	395
Energy Charge - Blk 3/ Shoulder /Super Off-Peak - Summer	-	-	-	-	-	-	1,160,839	1,738,845	5,183,696	4,026,280	434,390	12
Energy Charge - Blk 1/ On-Peak - Winter	-	-	-	-	-	-	2,542	-	557	5,716,603	20,264,715	132,081,022
Energy Charge - Blk 2/ Off-Peak - Winter	-	-	-	-	-	-	6,923	-	1,346	8,591,209	28,987,427	83,795,663
Energy Charge - Blk 3/ Shoulder /Super Off-Peak - Winter	-	-	-	-	-	-	2,451	-	332	2,610,350	10,719,220	88,142,669
Seasonal Energy Charge	-	-	-	-	-	-	-	-	-	-	-	-
Peak Adjustment Charge	-	-	393	(15)	151	491	-	-	-	-	-	-
Peak Adjustment Credit	-	-	1,066	1,113	981	900	-	-	-	-	-	-
Peak Adjustment Charge - Summer	-	-	-	-	-	-	16,740	232,174	2,398,704	2,765,545	263,581	-
Peak Adjustment Credit - Summer	-	-	-	-	-	-	11,427	153,444	1,390,270	1,492,802	136,919	-
Peak Adjustment Charge - Winter	-	-	-	-	-	-	7	-	151	1,472,582	5,261,084	52,701,026
Peak Adjustment Credit - Winter	-	-	-	-	-	-	5	-	109	1,059,849	5,120,950	64,327,569

The billing determinants are not annualized for known conditions at the end of the update period or through true-up. It is known that several of the rate codes are no longer available.⁷

⁷ Given the timing of the rate plan transitions relative to this rate case, for compliance rate calculations it will be necessary to calculate the RPKA rates using the blocked determinants for all available rate plans, and all other rate plan rates will be adjusted proportionately to those RPKA rates.

True-up Rebuttal Testimony of
Kim Cox

1 EMW ending residential retail revenues

2 Q. What are EMW ending residential retail revenues?

3 A.

Residential Class	Jan-2023	Feb-2023	Mar-2023	Apr-2023	May-2023	Jun-2023	Jul-2023	Aug-2023	Sep-2023	Oct-2023	Nov-2023	Dec-2023
Customer Charge/ Other Meter	\$ 3,630,462	\$ 3,626,607	\$ 3,622,734	\$ 3,621,202	\$ 3,621,942	\$ 3,605,074	\$ 3,663,177	\$ 3,612,402	\$ 3,630,000	\$ 3,618,003	\$ 3,646,037	\$ 3,625,428
Energy Charge - Blk 1/ On-Peak	\$ 17,089,128	\$ 17,022,646	\$ 15,747,537	\$ 14,866,024	\$ 14,981,742	\$ 18,464,669	\$ 19,795,179	\$ 19,614,473	\$ 18,245,456	\$ 12,619,286	\$ 10,566,743	\$ 12,145
Energy Charge - Blk 2/ Off-Peak	\$ 5,517,894	\$ 5,073,514	\$ 4,044,165	\$ 3,327,785	\$ 3,240,270	\$ 7,853,482	\$ 10,228,055	\$ 10,419,798	\$ 9,015,596	\$ 3,104,886	\$ 2,004,400	\$ 2,287
Energy Charge - Blk 3/ Shoulder /Super Off-Peak	\$ 11,117,936	\$ 9,608,582	\$ 5,445,909	\$ 2,919,438	\$ 1,757,163	\$ 7,600,639	\$ 15,670,075	\$ 16,540,859	\$ 12,938,760	\$ 1,924,705	\$ 1,226,711	\$ 2,821
Energy Charge - Blk 1/ On-Peak Summer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 284,239	\$ 403,629	\$ 1,361,484	\$ 1,607,559	\$ 110,844	\$ 26
Energy Charge - Blk 2/ Off-Peak -Summer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 390,542	\$ 545,284	\$ 1,489,952	\$ 1,440,895	\$ 104,252	\$ 34
Energy Charge - Blk 3/ Shoulder /Super Off-Peak - Summer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,304	\$ 103,629	\$ 470,680	\$ 375,191	\$ 47,094	\$ 0
Energy Charge - Blk 1/ On-Peak Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 579	\$ -	\$ 62	\$ 627,056	\$ 2,196,609	\$ 13,232,758
Energy Charge - Blk 2/ Off-Peak -Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 639	\$ -	\$ 121	\$ 758,612	\$ 2,545,414	\$ 6,906,173
Energy Charge - Blk 3/ Shoulder /Super Off-Peak - Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95	\$ -	\$ 15	\$ 130,112	\$ 548,802	\$ 6,345,051
Seasonal Energy Charge	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Peak Adjustment Charge	\$ -	\$ -	\$ 1	\$ (0)	\$ 0	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Peak Adjustment Credit	\$ -	\$ -	\$ (11)	\$ (11)	\$ (10)	\$ (9)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Peak Adjustment Charge - Summer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167	\$ 2,322	\$ 23,987	\$ 27,655	\$ 2,636	\$ -
Peak Adjustment Credit - Summer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (114)	\$ (1,534)	\$ (13,903)	\$ (14,928)	\$ (1,369)	\$ -
Peak Adjustment Charge - Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ 0	\$ 3,681	\$ 13,153	\$ 131,753
Peak Adjustment Credit - Winter	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ (1)	\$ (10,598)	\$ (51,209)	\$ (643,276)
Reactive Demand Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Metering Credit	\$ (316)	\$ (1,686)	\$ (5,052)	\$ (19,307)	\$ (34,947)	\$ (28,087)	\$ (19,159)	\$ (9,245)	\$ (15,166)	\$ (18,478)	\$ (7,231)	\$ (1,644)

4

1 Each rate code has different rates. The TOU pricing periods⁸ vary depending on the
2 rate code. EMW did not move the rate codes that no longer exist causing the revenue to
3 be impacted.

4 Staff has done a quick review of Ms. Miller's workpaper and it appears that the methods
5 and calculations that Staff raised in rebuttal still exist in EMW's true-up direct case.⁹

6 **TRUE-UP GROWTH METHOD**

7 Q. What method did Mr. Bass use to calculate the EMW's true-up
8 growth adjustment?

9 A. Mr. Bass did not provide true-up testimony on this issue; however, Mr. Bass did
10 provide true-up workpapers.¹⁰ Mr. Bass used the class level customer charge counts to calculate
11 a class level two-month average for each month through the true-up period ending June 2024.
12 Mr. Bass also used the class level average of April 2024 and May 2024 to determine the growth
13 factor that was then applied to each month. For example, the growth adjustment for June 2024
14 was calculated by:

- 15 1. Changing the class level actual number of customer charge counts for June 2024
16 to the class level average of May 2024 and June 2024.
- 17 2. Then dividing the "new" June 2024 class level customer charge counts by the
18 class average of April 2024 and May 2024.
- 19 3. The calculated monthly class factor was then applied to each rate code to
20 determine the growth adjustment.

⁸ Pricing periods are different times of the day that have an applicable kWh energy charge.

⁹ The issues in Kim Cox rebuttal are: TOU revenue adjustment, normalized TOU pricing period percentage, winter and summer seasons billing determinants, and net metering and parallel generation customers.

¹⁰ Mr. Bass workpapers, CONFIDENTIAL_WeatherNormSales_YE202312_Trueup202406 and Customer_2MonthAverage.

1 Q. Does Staff agree with Mr. Bass' method for customer growth?

2 A. No. Staff does not agree that the rate codes should be adjusted at the rate class
3 level. Furthermore, Staff does not agree that the actual customer charge counts should
4 be replaced by the two-month average when calculating the growth factor.

5 Staff maintains its growth adjustment as filed in true-up direct.

- 6 • Staff used the monthly actual rate code customer charge counts, not a
7 two-month rate class monthly average.
- 8 • Staff used June 2024 rate code charge counts as stated in my true-up
9 testimony to determine the growth factor not a class average of May 2024
10 and June 2024.
- 11 • Staff's growth factors were calculated at the rate code level not the class
12 level.

13 Q. Why did Staff use actual rate code customer charge counts and develop the
14 growth factors at the rate code level?

15 A. Staff calculated the growth adjustment by utilizing the customer charge counts
16 at the rate code level because as noted in my rebuttal testimony,¹¹ a rate class as a whole does
17 not align with individual rate codes. A rate code may show an increase over time however the
18 total class may show a decrease. For instance, rate code MOLGSW customer count was 8 each
19 month and EMW applied a negative growth adjustment. By applying the class level growth
20 factor, the kWh was reduced when it should have remained as is. The rate codes within a rate
21 class do not always follow the growth trend of the class as a whole.

22 Q. Does this conclude your True-up Rebuttal testimony?

¹¹Rebuttal testimony of Kim Cox, page 11, lines 18 and 19.

True-up Rebuttal Testimony of
Kim Cox

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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 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 *True-Up Rebuttal Testimony of Kim Cox*; and that the same is true and correct according to her best knowledge and belief.

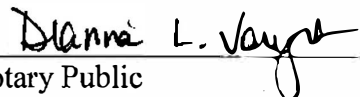
Further the Affiant sayeth not.


_____)
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 13th day of September 2024.

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: July 18, 2027
Commission Number: 15207377


_____)
Notary Public