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Witness: Kavita Maini  
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Sponsoring Parties: MEEG  
Case No.: ER-2024-0319  
Date Testimony Prepared: January 17, 2025

**BEFORE THE PUBLIC SERVICE  
COMMISSION OF THE STATE OF MISSOURI**

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**In the Matter of Union Electric Company** )  
**d/b/a Ameren Missouri's Tariffs to Adjust** ) **File No. ER-2024-0319**  
**its Revenues for Electric Service** )  
)

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Rebuttal Testimony and Schedules of

**Kavita Maini**

On behalf of

**MIDWEST ENERGY CONSUMERS GROUP**

January 17, 2025



*Protecting Your Bottom Line*

**KM ENERGY CONSULTING, LLC**

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

In the Matter of Union Electric Company d/b/a )  
Ameren Missouri's Tariffs to adjust its )  
Revenues for Electric Service )

Case No. ER-2024-0319

STATE OF WISCONSIN )  
 ) SS  
COUNTY OF WAUKESHA )

**AFFIDAVIT OF KAVITA MAINI**

Kavita Maini, being first duly sworn, on her oath states:

1. My name is Kavita Maini. I am a consultant with KM Energy Consulting, LLC. having its principal place of business at 961 North Lost Woods Road, Oconomowoc, WI 53066. I have been retained by the Midwest Energy Consumers Group ("MECG") in this proceeding on its behalf.
2. Attached hereto and made a part hereof for all purposes are my rebuttal testimony and schedules which were prepared in written form for introduction into evidence in Missouri Public Service Commission Case No. ER-2024-0319.
3. I hereby swear and affirm that the testimony and schedules are true and correct and that they show the matters and things that they purport to show.

Kavita Maini 1/16/2025  
Kavita Maini

**Marc Barbeau  
Notary Public  
State of Wisconsin**

WAUKESHA County  
Marc Barbeau 1/16/2025  
COM EXP: 4/13/2026

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**TABLE OF CONTENTS**

	<b>Page</b>
<b>I. INTRODUCTION</b>	<b>2</b>
<b>II. CLASS COST OF STUDY</b>	<b>3</b>
<b>A. Staff's Production Function</b>	<b>3</b>
<b>B. Staff's Distribution Plant Related Classification Allocation</b>	<b>11</b>
<b>C. Consumer Council of Missouri's Classification of         Distribution System Costs Related to Minimum System</b>	<b>12</b>
<b>D. Staff's Allocation of Administration and Overhead Function</b>	<b>13</b>
<b>III. REVENUE ALLOCATION</b>	
<b>A. Staff's Revenue Allocation Recommendation</b>	<b>14</b>
<b>B. Consumer Council of Missouri's Revenue Allocation         Recommendation</b>	<b>14</b>

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**Rebuttal Testimony of Kavita Maini**

1      **I. INTRODUCTION**

2      **Q. Please state your name and occupation.**

3      A. My name is Kavita Maini. I am the principal and sole owner of KM Energy Consulting,  
4      LLC.

5      **Q. Please state your business address.**

6      A. My office is located at 961 North Lost Woods Road, Oconomowoc, WI 53066.

7      **Q. Are you the same Kavita Maini that filed previously Direct Testimony in this case?**

8      A. Yes, I filed direct testimony on behalf of the Midwest Energy Consumers Group  
9      (“MECG”). My direct testimony provided recommendations regarding Union Electric  
10      d/b/a Ameren Missouri’s (“Ameren Missouri” or “Company”) class cost of service  
11      study (“COSS”), revenue allocation to classes and rate design for the Large General  
12      Service (“LGS”), Small Primary Service (“SPS”) and Large Primary Service (“LPS”)  
13      rate schedules.

14      **Q. What is the purpose of your rebuttal testimony?**

15      A. The purpose of my rebuttal testimony is to address Staff’s (Ms. Sarah Lange) and  
16      Consumer Council of Missouri’s (Ms. Caroline Palmer) COSS methodology and  
17      revenue allocation recommendations. The fact that I do not address any particular issue

1 should not be interpreted as my implicit approval of any position taken by Staff or other  
2 intervening parties on that issue.

## 3 **II. COST OF SERVICE**

### 4 *A. Staff's Production Function*

5 **Q. What is Staff's approach for functionalizing and allocating production costs?**

6 A. I understand Staff's approach as described in Ms. Sarah Lange's direct testimony to be  
7 as follows:

8 1. Staff first sub functionalizes generation resources as either Type 1 or Type 2:

- 9 • Type 1 resources are those assets which have significant variable costs of operations;
- 10 • Type 2 resources are those assets with no or minimal variable costs of operations,  
11 where asset dispatch is often limited by weather conditions or other factors.

12 2. Once the generation resources are sub functionalized into Type 1 and Type 2 resources,  
13 Staff uses different allocators to allocate the revenue requirements of Type 1 and Type  
14 2 resources to the classes:

- 15 • Type 1 resources are allocated based on class contribution to four seasonal peaks  
16 less generation contribution from Type 2 resources for each of the four seasonal  
17 peak hours. The generation contribution is calculated by taking the generation MW  
18 at the time of each of the four seasonal peak hours multiplied by the class average  
19 energy allocator.

- 20 • Type 2 resources are allocated to classes on the basis of the energy allocator.

21 **Q. How does Staff calculate the revenue requirement for the Type 1 and Type 2**  
22 **resources?**

23

1 A. Staff nets out hourly generator revenues received from the Mid Continent System  
 2 Operator (“MISO”) day ahead market and off system capacity revenues from the gross  
 3 revenue requirements consisting of the rate of return and fixed expenses (such as  
 4 depreciation, operations and maintenance and taxes). For instance, as noted in Table 1,  
 5 from the gross revenue requirement of \$2,064,448,885 for Type 1 resources, Staff nets  
 6 out \$1,670,899,191 of capacity sales and day ahead market generator revenues resulting  
 7 in a net revenue requirement of roughly \$394 million.

8 **Table 1: Staff’s Calculation of Net Revenue Requirements**  
 9 **for Type 1 and Type 2 Generation Assets**  
 10

	<b>Type 1 Assets</b>	<b>Type 2 Assets</b>
Staff Return	\$268,020,682	\$127,835,099
Depreciation Expense, Labor and Non-Labor expense, Taxes	\$1,796,428,204	\$106,248,558
Gross Revenue Requirements	\$2,064,448,885	\$234,083,657
Staff Estimated Revenues		
Capacity Sales	\$666,233,965	\$69,537,933
Generator Revenues from Day Ahead Energy Market	\$1,004,665,227	\$120,648,033
	\$1,670,899,191	\$190,185,966
Net Revenue Requirements	<b>\$393,549,694</b>	<b>\$43,897,691</b>

11  
 12 The net revenue requirement of approximately \$394 million for Type 1 resources is  
 13 allocated on the basis of the class contribution to four seasonal peaks less generation  
 14 contribution from Type 2 resources for each of the four seasonal peak hours. Staff  
 15 defines this allocator as the Type 1 Resource Allocator. The net requirement of

1 approximately \$44 million for Type 2 resources is based on the simple energy  
 2 allocator. Staff calls this allocator the Type 2 Resource Allocator.

3 **Q. Does Table 1 consist of all the revenue requirement associated with Type 1 and**  
 4 **Type 2 resources?**

5  
 6 A. No. Staff also adds the hourly costs associated with procuring energy for the native  
 7 load in the day ahead market.<sup>1</sup> The total cost of \$1,001,326,330 is allocated to classes  
 8 using the load weighted energy allocator.

9 **Q. In summary, what are the three allocators used by Staff to allocate production**  
 10 **function related costs?**

11  
 12 A. Table 2 shows the allocation and allocation factors used by Staff.

13 **Table 2: Staff’s Production Function Related Allocators**

Allocator	Amount	Residential	SGS	LGS & SPS	LPS	Lighting
Type 1 Net Revenue Req.	\$393,549,694	\$208,253,977	\$40,507,185	\$115,322,131	\$28,932,218	\$534,183
Allocator %		52.92%	10.29%	29.30%	7.35%	0.14%
Type 2 Net Revenue Req.	\$43,897,691	\$18,925,072	\$4,636,079	\$15,172,975	\$5,110,653	\$52,911
Allocator %		43.11%	10.56%	34.56%	11.64%	0.12%
Cost of Procuring Energy	\$1,001,326,330	\$446,467,025	\$106,911,033	\$339,041,015	\$105,562,596	\$3,344,660
		44.59%	10.68%	33.86%	10.54%	0.33%

14  
 15 **Q. Do you have any concerns regarding Ms. Lange’s approach to allocating**  
 16 **production function related costs?**

17  
 18 A. Yes. I do. As I discuss in detail below, I am concerned about inconsistencies in the  
 19 application of her recommended approach and found that her methodology is highly  
 20 complicated without commensurate benefit of cost causation. Her method ultimately  
 21 results in allocating costs inconsistent with cost causation. Overall, I have substantive  
 22 concerns regarding Staff’s method to allocate production function related costs.

23 **Q. Please describe your concerns.**

---

<sup>1</sup> See Ms. Sarah Lange’s direct testimony on page 19 where she testifies that wholesale cost of energy for Ameren Missouri, as normalized and annualized, is approximately \$1 billion and provides related class responsibility.

- 1 A. I have the following concerns:
- 2 1. **Type 1 Resource Allocator and Type 2 Resource Allocator Issues.** Staff did not  
3 provide adequate justification of why it was relevant from a cost causation perspective  
4 to divide the resource types into two different categories. Specifically, Staff did not  
5 explain why participation in the MISO market necessitated sub functionalization.  
6 Further, Staff used data at the transmission level instead of the generator level to  
7 calculate Type 1 and Type 2 Resource Allocators to allocate generation resource  
8 related costs thereby failing to consider losses.
- 9 2. **Capacity Value of Type 2 Resource.** Staff determination of the capacity value of  
10 Type 2 resources consisted of identifying the generation produced at each of the four  
11 seasonal peak hours. MISO does not use this method.<sup>2</sup> Staff did not provide  
12 justification for use of this method.
- 13 3. **Inconsistency between allocating day ahead generator revenues and day ahead  
14 load costs to classes.** Assume for argument's sake that Staff's approach for netting  
15 out day ahead generator revenues to calculate the revenue requirement is reasonable,  
16 Staff inherently utilizes the seasonal demand based allocator to allocate the energy  
17 based generator revenues while allocating the costs of purchasing energy for native  
18 load from the day ahead market using a load weighted energy allocator. Since both  
19 transactions are from the day ahead energy market, the allocation should be consistent,  
20 and energy based. In order to identify the impact of this inconsistency, I used Staff's  
21 load weighted energy allocator (same allocator used for assigning class responsibility

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<sup>2</sup> See MISO's Business Practice Manual 11, Sections 4.2.1.5 and 4.2.1.6 for calculating wind and solar capacity credit.



of procuring wholesale energy for native load) to demonstrate that Staff’s approach results in over allocating day ahead generator revenues to the residential class by over \$82 million while under allocating to all other classes (see Table 3 below).

**Table 3: Class Impacts of Reallocating Generator Revenues Based on Load Weighted Day Ahead Energy Allocator**

	Day Ahead Gen Revenues for Type 1	Residential	SGS	LGS & SPS	LPS	Lighting
Staff Method: Type 1 Resource Allocator (based on seasonal peaks)	\$1,004,665,227	\$531,636,874	\$103,407,932	\$294,397,727	\$73,859,016	\$1,363,677
Load Weighted Day Ahead Energy Allocator	\$1,004,665,227	\$449,449,455	\$107,625,206	\$341,305,831	\$106,267,761	\$3,367,003
	Over/(Under) allocation of revenues	\$82,187,419	(\$4,217,274)	(\$46,908,104)	(\$32,408,745)	(\$2,003,326)

4. **Incorrect netting of day ahead energy market related generator revenues.** Staff incorrectly nets out the day ahead energy market related generator revenues from the fixed production plant related revenue requirements. While this approach may provide some information regarding the economics of running the generation plants on a short term basis, it does not inform cost causation. Staff has not provided evidence that the Company’s decision to build or acquire capacity was based on the level of profitability in the MISO energy market.

If transactions associated with buying all energy requirements and selling generator energy output in the day ahead market are to be considered at all, the more consistent and proper netting from Staff’s calculations is of day ahead energy market generator revenues with the costs to serve energy requirements from the day ahead energy market.<sup>3</sup> From an accounting perspective, the netting of generator revenues

<sup>3</sup> In general, utilities buy all their load requirements from the MISO market and sell all their generators’ energy output in the MISO market. Instead of decoupling the “buy all” from the “sell all” as Staff did, it is conventional for utilities in regulated states to net them out.

1 with the market based cost to serve the energy requirements, results in the Company's  
2 embedded costs that need to be allocated. For instance, as noted in Table 1, the day  
3 ahead generator revenue associated with Type 1 resources is \$1,004,665,227. Staff  
4 calculated the day ahead energy market cost as \$1,001,326,330, which basically means  
5 that generator revenues net out the costs to serve load. The costs that still need to be  
6 allocated are the fixed costs associated with the generator resources, which need to be  
7 allocated in a manner commensurate with cost causation –i.e., capacity requirement or  
8 demand based allocation. Given that the netting out of generator revenues and costs to  
9 serve load end up with the same embedded costs we started with, adding another layer  
10 of day ahead generator revenues and load weighted costs only makes the methodology  
11 more complex and does not aid in determining cost causation.

12 5. **Staff's production allocation deviates further from cost causation.** Since Staff  
13 nets out the day ahead generator revenues to calculate the net revenue requirements,  
14 the ultimate result is that \$1,001,326,330 in fixed expenses is allocated on the basis of  
15 the load weighted energy allocator instead of being allocated on the basis of Staff's  
16 capacity based Type 1 Resource Allocator. Table 4 shows that Staff's method results  
17 in under allocating costs to the residential class while over allocating fixed expenses to  
18 other classes. As shown in Table 4, Staff under allocated \$83.4 million in fixed  
19 expenses to the residential class while over allocating such expenses to other classes.

20  
21  
22 **Table 4: Class Impact Using Staff's Type 1 Resource**  
23 **Allocation to Allocated Fixed Expenses**  
24

	<b>Fixed Expense<sup>a</sup></b>	<b>Residential</b>	<b>SGS</b>	<b>LGS &amp; SPS</b>	<b>LPS</b>	<b>Lighting</b>
Load Weighted Day Ahead Energy Allocator	\$1,001,326,330	\$446,467,025	\$106,911,033	\$339,041,015	\$105,562,596	\$3,344,660
Type 1 Resource Allocator (based on seasonal peaks)	\$1,001,326,330	\$529,870,036	\$103,064,267	\$293,419,328	\$73,613,554	\$1,359,145
	Over/(Under) allocation of expenses	(\$83,403,010)	\$3,846,766	\$45,621,687	\$31,949,042	\$1,985,515

Overall, Staff's approach consists of allocating 73% of the costs based on the basis of an average or load weighted day ahead energy allocator.<sup>4</sup> Staff's flawed allocation approach therefore, results in deviating further away from assigning costs to cost causation.

**Q. What is Staff's basis for its recommended approach?**

A. Based on footnote 24 in Ms. Lange's testimony, it is my understanding that Staff found it necessary to sub functionalize generation and allocate using a different approach because Staff does not consider the traditional demand and energy classification of production costs to be representative of cost causation of Ameren Missouri's production cost of service and revenues due to participation in the MISO market.

**Q. Do you agree that the long standing and established COSS method for classifying and allocating production costs no longer apply since Ameren is participating in the MISO market?**

A. No, I do not agree. Ameren Missouri's participation in the MISO market does not invalidate the fact that the primary reasons it built or acquired generation capacity is sized to meet system peak demands and the type of capacity that was built is primarily a function of the load characteristics of the system.

<sup>4</sup> See Table 2: \$1,001,326,330 fixed expense +\$43,897,691 Type 2 revenue requirement=\$1,045,224,021/total of \$1,438,773,715=73%.

1 Further, as discussed above, the netting of the generator revenues and costs to  
2 serve load in the energy market ultimately results in embedded expenses that the  
3 Company recovers from its ratepayers. It does not seem to make logical sense to shift  
4 the focus to the profitability level of generation resources and class contribution to it.  
5 Nor did Ameren acquire or construct generation with the primary intent to earn a  
6 profit at MISO.

7 **Q. Is it necessary to sub functionalize generation into Type 1 and Type 2 resources?**

8 A. No. Ultimately the allocation of production plant should be predicated on load  
9 characteristics on the Company's system, not the operating characteristics of any one  
10 or more generation resources. The Company's or MECG's A&E 4NCP allocator is  
11 such an allocator because it considers the load profile of customer classes by  
12 incorporating the maximum demands, load factor and average energy use.  
13 Consequently, the method inherently considers cost causative drivers (i.e., load factor,  
14 class contributions to energy consumptions and system peak demands) that result in  
15 constructing or acquiring a resource.

16 **Q. What do you conclude regarding Staff's method to allocate production function  
17 related costs?**

18 A. Given the above mentioned concerns, I conclude that Staff's allocation approach is  
19 unnecessarily complex, uses inconsistent approaches to allocating costs and deviates  
20 away from cost causation. Consequently, I am not supportive of Staff's method. In  
21 contrast, the A&E4NCP allocation methodology is a long standing and established  
22 approach that considers class contributions to the load profile, system peak demands  
23 and energy consumptions reasonably assigns costs to cost causation. Therefore, as

1 discussed in my direct testimony, I continue to recommend adoption of either  
2 MECG's or the Company's A&E4NCP allocator.

3  
4 ***B. Staff's Distribution Plant Related Classification and Allocation***

5 **Q. What is Staff's approach to classifying and allocating distribution plant related**  
6 **costs for FERC accounts 364-368?**

7 A. As indicated in the NARUC manual, equipment related costs booked in FERC accounts  
8 364-368 can be classified as customer and demand related. Generally speaking, I  
9 understand that Staff's approach is aimed at demonstrating that Ameren Missouri's  
10 minimum distribution system over classifies costs in these accounts as customer related.

11 Since Staff has made several assumptions regarding the minimum system related  
12 details in the class cost of service study based on the Company's feedback in data  
13 responses and working papers, it would make sense to review the Company's rebuttal  
14 to Staff's assertions before weighing in. For instance, I suspect that there are likely many  
15 assumptions that require context regarding why a particular equipment was chosen as a  
16 minimum size which Staff may not have considered. Issues such as current standard  
17 sizes, engineering issues, cost effectiveness, market availability and safety standards  
18 could be some of the reasons why the equipment may not be the absolute minimum but  
19 is used to make the grid ready to provide customers access to the distribution network.

20 From an initial perspective, the assumptions in Staff's analysis raised some red  
21 flags about the reliability of its recommendations. For instance, under the discussion  
22 related to Poles, Staff has concerns regarding the load carrying capability in the

1 minimum system.<sup>5</sup> Staff's solution was to assume and assign any load varying capability  
2 benefit to the residential and SGS classes only and not the other classes.

3 From an allocation perspective and using the Poles example again, Staff does  
4 not explain the cost causation basis for Secondary-voltage poles allocation using the 4-  
5 NCP Summer at secondary allocator while Primary-voltage poles were allocated using  
6 the 12-NCP at Primary allocator.

7 **Q. In your view, is the Company's classification and allocation of distribution plant**  
8 **related costs reasonable?**

9  
10 A. Yes. The Company's methodology is reasonable and consistent with guidance provided  
11 in Chapter six of the NARUC manual regarding classification and allocation of  
12 distribution plant including the minimum system approach.

13 ***C. Consumer Council of Missouri's Classification of Distribution System Costs***  
14 ***Related to Minimum System***

15 **Q. What approach does the Consumer Council of Missouri recommend in lieu of the**  
16 **minimum system?**

17 A. Ms. Caroline Palmer recommends the basic customer method where all costs in FERC  
18 accounts 364 through 368 are classified as demand related.

19 **Q. Do you support this approach?**

20 A. No. I do not support this approach as it fails to recognize the dual purpose of the  
21 distribution network and deviates from cost causation. Infrastructure is needed to  
22 provide access to the grid before electricity can flow into the distribution network.

23  

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<sup>5</sup> See page 28 of Ms. Sarah Lange's testimony.

1 **D. Staff's Allocation of Administration and Overhead Function**

2 **Q. What is Staff's recommendation for administration and overhead expenses?**

3 A. Staff recommends administrative and overhead costs and expenses on the basis of  
4 energy.

5 **Q. Do you support this recommendation?**

6 A. No, administrative and overhead costs and expenses are not driven by energy  
7 consumption. On the other hand, Staff's alternative allocation of the administration and  
8 overhead expenses based on other net expenses and net ratebase elements on other net  
9 ratebase is reasonable and more consistent with cost causation. This alternative  
10 allocation shows that Staff's recommended approach under allocates expenses to the  
11 residential and lighting classes and over allocates them to SGS, LGS/SPS, and LPS  
12 classes. Regarding net ratebase associated with administration and overhead, Staff's  
13 recommended method under allocates to the residential, SGS and lighting classes and  
14 over allocates them to the LGS/SPS and LPS classes respectively.

15 **Table 5: Class Impact Associated with Staff's Recommended Administrative and**  
16 **Overhead Costs and Expenses**

	Total	Residential	SGS	LGS & SPS	LPS	Lighting
Staff Recommended: Energy Allocation	\$488,269,339	\$210,501,563	\$51,566,616	\$168,767,381	\$56,845,253	\$588,526
Staff Allocated on Other Net Expense	\$488,269,339	\$266,083,260	\$51,304,666	\$135,344,605	\$30,715,352	\$4,821,455
<b>Over (Under) Allocation</b>	<b>\$0</b>	<b>(\$55,581,697)</b>	<b>\$261,950</b>	<b>\$33,422,776</b>	<b>\$26,129,900</b>	<b>(\$4,232,929)</b>
Staff Recommended: Energy Allocation	\$1,849,155,217	\$797,203,577	\$195,291,142	\$639,149,458	\$215,282,196	\$2,228,843
Staff Allocated on Other Net Ratebase	\$1,849,155,217	\$966,905,484	\$195,956,940	\$536,329,338	\$125,256,773	\$24,706,681
<b>Over (Under) Allocation</b>	<b>\$0</b>	<b>(\$169,701,907)</b>	<b>(\$665,798)</b>	<b>\$102,820,120</b>	<b>\$90,025,423</b>	<b>(\$22,477,838)</b>

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**III. REVENUE ALLOCATION TO CLASSES**

**Q. What is Staff’s recommended revenue allocation to classes?**

A. Staff relies on its recommended class cost of service study results to guide the revenue requirement allocation to classes. As a result, under Staff’s recommendation, the residential, SGS and lighting classes would get a below system average increase while LGS, SGS and LPS classes would get an above average system increase.<sup>6</sup>

**Q. Do you support Staff’s recommendation?**

A. No. As discussed earlier, I have substantive concerns regarding Staff’s various classification and allocation methodologies used in the class cost of service study, which are not consistent with cost causation and in certain instances no basis is provided for using certain allocators. Since Staff’s revenue requirement allocation to classes is based on such a cost of service study, I do not support the resulting allocation. Instead, the Company’s or MECG’s cost of service study results are based on reasonable, conventional and cost causative methodologies and should be relied on, for revenue allocation to classes.

**Q. What is the Consumer Council of Missouri’s recommended revenue allocation?**

A. The Consumer Council of Missouri supports the Company’s revenue allocation to classes.

**Q. Do you support this recommendation?**

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<sup>6</sup> See page 45 of Ms. Sarah Lange’s direct testimony.



1 A, No. As indicated in my direct testimony, while the Company's cost of service  
2 methodology is reasonable, the Company's revenue allocation proposal places more  
3 emphasis on tempering the rate impacts while largely ignoring the cost causative equity  
4 aspect and cross subsidization by the LGS, SPS and LPS classes. I also indicated that  
5 more systematic and objective approach guided by the COSS results was needed to  
6 make the revenue neutral shifts across all classes instead of three select classes. My  
7 specific recommendation is described on pages 23 and 24 of my direct testimony.

8 **Q. Does this conclude your rebuttal testimony?**

9 A Yes.