

# Exhibit No. 65

Exhibit No.:  
Issue: Fuel Adjustment Clause, Misc.  
Accounting Adjustments;  
Surveillance Reporting  
Witness: Linda J. Nunn  
Type of Exhibit: Rebuttal Testimony  
Sponsoring Party: Evergy Missouri Metro and Evergy  
Missouri West  
Case No.: ER-2022-0129 / 0130  
Date Testimony Prepared: July 13, 2022

**MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO.: ER-2022-0129 / 0130**

**REBUTTAL TESTIMONY**

**OF**

**LINDA J. NUNN**

**ON BEHALF OF**

**EVERGY MISSOURI METRO and EVERGY MISSOURI WEST**

**Kansas City, Missouri  
July 2022**

## Table of Contents

I.	Introduction .....	1
II.	Prepayments.....	2
III.	Bad Debts/Uncollectible Accounts .....	3
IV.	Annualized Property Insurance Premiums.....	6
V.	Injuries and Damages (EMM) .....	7
VI.	Income Eligible Weatherization .....	8
VII.	Accounts Receivable Bank Fees .....	9
VIII.	Rate Case Expense.....	9
	Staff Testimony.....	9
	OPC Testimony.....	11
	Company's Response.....	11
IX.	Prospective Tracking Amortization (EMM).....	15
X.	Changes to Fuel Adjustment Clause .....	15
	Staff Revenue Requirement Direct .....	15
	Staff Rate Design Direct .....	18
	Revenue Requirement Testimony - OPC Mantle .....	19
	OPC - Impact of Additional Rate Schedules and Customer Programs.....	24
XI.	Nucor Imputed Revenue .....	30
XII.	Surveillance Reports .....	33

**REBUTTAL TESTIMONY**

**OF**

**LINDA J. NUNN**

**Case No. ER-2022-0129 / 0130**

1

**I. Introduction**

2 **Q: Please state your name and business address.**

3 A: My name is Linda J. Nunn. My business address is 1200 Main, Kansas City,  
4 Missouri 64105.

5 **Q: Are you the same Linda J. Nunn who submitted direct testimony in these**  
6 **dockets on January 7, 2022?**

7 A: Yes.

8 **Q: On whose behalf are you testifying?**

9 A: I am testifying on behalf of Evergy Metro, Inc. d/b/a Evergy Missouri Metro  
10 (“EMM”) and Evergy Missouri West, Inc. d/b/a Evergy Missouri West (“EMW”)  
11 (collectively, the “Company”).

12 **Q: What is the purpose of your rebuttal testimony?**

13 A: The purpose of my rebuttal testimony is to respond to various Missouri Public  
14 Service Commission Staff (“Staff”) witnesses and the Office of Public Counsel  
15 (“OPC”) witnesses. Specifically, I respond to the following:

<b>Topic</b>	<b>Witness</b>
Prepayments	Staff – Antonija Nieto
Uncollectible Accounts	Staff – Keith Majors
Annualized Property Insurance Premiums	Staff – Antonija Nieto
Injuries and Damages	Staff – Antonija Nieto
Income Eligible Weatherization	Staff – Antonija Nieto
Accounts Receivable Bank Fees	Staff – Antonija Nieto
Rate Case Expense	Staff – Jared Giacone OPC – Cassidey Weathers
Amortization Prospective Tracking	Staff – Matthew Young
Changes to Fuel Adjustment Clause (“FAC”)	Staff – Amanda Connor Staff – Brad Fortson OPC – Lena Mantle
Nucor Imputed Revenues	Staff – J Luebbert
Surveillance Reports	Staff – Karen Lyons

1  
2 Please note that the Company has attempted to address all substantive issues raised  
3 by Staff and OPC and other parties which the Company contests. Certain parties,  
4 however, submitted testimony that is inaccurate, not supported, and/or simply  
5 sensational accusations or hyperbole with no factual or analytical basis. Such  
6 testimony is not addressed at all or not fully addressed by the Company because  
7 doing so would be an administrative burden and would have made it impossible for  
8 the Company to file its rebuttal case in a timely manner. If the Company  
9 inadvertently failed to address an issue raised by any party, the absence of a  
10 response does not constitute agreement by the Company with the party.

## 11 **II. Prepayments**

12 **Q: Please summarize Staff witness Antonija Nieto’s proposal with regard to**  
13 **prepayments.**

14 **A:** Ms. Nieto proposes to use the 13-month average ending December 31, 2021 for  
15 “accounts where there was no discernable upward or downward trend in the  
16 monthly balances”. For the remaining accounts, Staff used the December 31, 2021

1 account balances. Staff removed EEI dues and KCC Assessment fees entirely  
2 (EMM only), and removed Commission Assessment fees but included them in  
3 Staff's Cash Working Capital schedule. Please see the discussion in Company  
4 witness Jason Klindt's testimony for why EEI dues recorded above the line should  
5 be included in the rates set by the Commission. As for the KCC Assessment fees  
6 (EMM only), Ms. Nieto removed the fees at 100% then allocated the remaining  
7 prepayments between Missouri and Kansas thus eliminating a portion of those fees  
8 twice.

### 9 III. Bad Debts/Uncollectible Accounts

10 **Q: Please summarize Staff's position on uncollectibles.**

11 A: Staff witness Keith Majors proposes to examine bad debts in true-up. Mr. Majors  
12 indicates that bad debt expense was uniquely impacted by the pandemic and was a  
13 part of the deferred expenses in the Accounting Authority Order in Case No. EU-  
14 2020-0350.

15 **Q: What is your response to Staff?**

16 A: Even though Mr. Majors acknowledges the impacts of Covid on bad debt levels,  
17 Staff still used December 2021 write offs with revenues of June 2021. Write offs  
18 continue to be artificially low due to the lingering impacts of the many measures  
19 taken during Covid that reduced bad debts during the pandemic. The Company uses  
20 twelve months ended December 2019 write offs and twelve months ended June  
21 2021 revenues to calculate a pre-Covid level ratio that is then applied to rate case  
22 revenues. This produces expense that is more representative of a normal level of

1 uncollectibles. These higher levels are expected to return as we move forward.  
 2 Staff's artificially low write-off ratio may be seen in the following comparison:

	Staff	Company	Difference
EMM	0.480%	1.080%	\$5.4 million
EMW	0.347%	0.769%	\$3.6 million

3 If Staff's write-off ratio is adopted, a typical true-up calculation would indicate  
 4 the following ratios: EMM 0.584% and EMW 0.388%. These are exceptionally  
 5 low and not consistent with historic ratios.

6 **Q: Do you have any additional support that the use of December 2019 write offs**  
 7 **is reasonable and appropriate?**

8 A: Yes. Looking at write offs over time pre-Covid through May 2022, it is apparent  
 9 that net write offs continue to be significantly lower than pre-Covid levels.

Year	EMM	EMW
2018	\$9.0 million	\$3.7 million
2019	\$9.9 million	\$5.7 million
2021	\$4.0 million	\$2.6 million
True-Up	\$4.9 million	\$3.0 million

10 **Q: Please explain why bad debt write offs continue to be low.**

11 A: There are a number of reasons why bad debt write offs continue to be low.

12 2018-2022:

- 13 ▪ Bad debts for 2018 were below normal levels in addition to Covid and after.  
 14 The Company stopped doing customer cut offs in April 2018. Because the  
 15 weather was still very cold in early April, we effectively did not process  
 16 residential cutoffs in 2018.
- 17 ▪ Following the cold weather moratorium, we went directly into One CIS  
 18 implementation. One CIS delayed cutoffs for residential customers for 45

1 days until all the processes associated with the One CIS implementation  
2 were processing again. Pre-One CIS trigger amounts for residential  
3 customers were \$150. The triggers for disconnects were raised at that time  
4 to \$250. One CIS go live was May 8, 2018.

5 ■ Due to the heat, there were very few cutoffs processed in July 2018. May  
6 was abnormally hot and significantly impacted budget billing when  
7 accounts recalculated in July. By September of 2018 we announced a  
8 moratorium on cut offs for all residential customers and offered some  
9 special payment arrangements to allow customers an opportunity to get  
10 back on track. That allowed balances to continue to grow into October and  
11 into the cold weather season of 2018/19.

12 ■ 2019 started to return to some degree of normalcy but in 2020 – we had the  
13 pandemic moratorium (March 13- July 2020) and special Covid  
14 arrangements including credits to customer accounts. The Company did  
15 perform cutoffs for a few months (July - Nov 2020) but stopped cutoffs  
16 again ahead of go live for Customer Forward, the last phase of the  
17 Company's overhaul of its customer information systems. Cut-offs were  
18 suspended because of the system implementation. At go live, the threshold  
19 for disconnects was increased to \$500. In January 2021 Customer Forward  
20 achieved go live and we maintained the no collections moratoriums in place  
21 through May. This included cold weather and pandemic considerations  
22 before starting customer cut offs again. The threshold level remained at  
23 \$500 throughout 2021.



- 1           ▪       Mid-December 2021 a significant storm impacted the service territory, so  
2                    cut offs were suspended through year-end.
- 3           ▪       As of January 2022, collections thresholds returned to normal pre-CIS and  
4                    pre-pandemic levels (\$150).

5           These facts make clear that bad debt write offs have been artificially suppressed.

6           In order for the Company to have a reasonable opportunity to recover its costs of  
7           serving its customers and earning the return established by the Commission in this  
8           case, bad debt expense must be set at a reasonable level reflective of pre-Covid  
9           experience.

10   **Q:    If rates are set at current write off levels, how will the Company be allowed**  
11   **to adequately recover for the costs of doing business?**

12   A:    Please see the discussion in the Rebuttal Testimony of Company witness Darrin  
13           Ives related to a tracking solution to this problem. Without a tracking option and  
14           bad debts set at more normal levels, the Company will lose millions of dollars of  
15           expenses that are legitimate costs of providing electric service.

#### 16                           **IV.    Annualized Property Insurance Premiums**

17   **Q:    Please summarize Staff's proposal with regard to Property Insurance**  
18   **Premiums Expense.**

19   A:    Staff witness Nieto proposes to include an annualized level of insurance expense  
20           based on current insurance premiums in each company's cost of service, using a  
21           jurisdictional allocator to allocate the expense to EMW and EMM. However, in  
22           Staff's direct filing Ms. Nieto included actual expense for the twelve months ended  
23           December 31, 2021. The Company proposes an annualized expense based upon

1 insurance premiums in place at the May 31, 2022 true-up date times twelve months.  
2 The Company believes it is important to set an annualized level of insurance  
3 expense based on current insurance premiums in place at the time of the true-up  
4 and not just simple 12-month actual costs that are based on past premium levels.

5 **V. Injuries and Damages (EMM)**

6 **Q: Please summarize Staff witness Nieto's proposal with regard to Injuries and**  
7 **Damages.**

8 A: Staff proposes to use a four-year average of actual cash payments made by the  
9 Companies as opposed to the Companies' proposed three-year averages. Staff also  
10 removed an insurance reimbursement received by EMM in 2019 of \$2.6 million  
11 from its four-year average.

12 **Q: Do you agree with Staff's proposal?**

13 A: No. This annualization should be based upon cash payments made. Removing the  
14 insurance reimbursement from the cash payments tends to resemble a tracker  
15 mechanism. This level of recovery is not based upon a tracker. Looking at the  
16 history of recoveries under this adjustment as compared to expenses paid out, the  
17 Company has paid more than the amounts collected in rates even when considering  
18 the settlement payments received. The total Metro amount used to set rates in  
19 EMM's last rate case is estimated to be around \$1.6M. That annual amount times  
20 the four years since rates last changed equals \$6.4M. Actual cash payments for  
21 injuries and damages paid over the last four years, total Metro, amounted to \$14.6M  
22 or \$11.9M net of insurance reimbursements. EMM has far under recovered costs  
23 for injuries and damages and should not be penalized for reimbursements collected

1 from insurance sources that are over 3 years old. The Company's three-year  
2 average without the impact of insurance reimbursements amounts to \$4.2M plus  
3 \$200k paid directly to expense for total Metro. The Company's proposed three-year  
4 averages is an appropriate level to set rates for EMM.

## 5 VI. Income Eligible Weatherization

6 **Q: How has the under spend of Income Eligible Weatherization funds been**  
7 **handled in past rate cases?**

8 A: The Company has recovered a certain amount in rates for the Income Eligible  
9 Weatherization program over time. However, it has often been difficult to spend  
10 those funds leaving a regulatory liability for unused or roll-over funds. The roll-  
11 over liability has been included in the Company's rate base as a reduction.

12 **Q: Does the Company have a new proposal for these roll-over funds?**

13 A: Yes. Please see the direct and rebuttal testimonies of Company witness Kimberly  
14 Winslow for an explanation of the proposal relating to transferring these funds to  
15 the Company's Dollar Aide program.

16 **Q: If the Company's proposal is adopted, how will this impact revenue**  
17 **requirement.**

18 A: If the roll-over funds are transferred to be used for Dollar-Aide, the regulatory  
19 liability will be paid out and will then be removed as a rate base offset and the  
20 amortization level in the Company's cost of service will be removed.

1 **Q: Is the Company suggesting to discontinue funding the Income Eligible**  
2 **Weatherization program?**

3 A: No, the Company is proposing to continue the same level of funding for the  
4 program for both EMM and EMW going forward. This change would only  
5 accelerate and improve disbursement of past unspent funds.

6 **VII. Accounts Receivable Bank Fees**

7 **Q: Does the Company agree with Staff’s position regarding Accounts Receivable**  
8 **Bank Fees?**

9 A: No. The Company does not agree with Staff’s method of annualizing accounts  
10 receivable bank fees based on actual twelve-month period as of December 2021.  
11 The Company annualizes the most recent month of the filing period.

12 **Q: Does the Company believe this annualization should be the appropriate**  
13 **method for calculating these fees at True-Up?**

14 A: Yes, because the Company recognizes the upward trend of these fees. The upward  
15 trend is expected to continue throughout 2022 as the commercial paper interest rates  
16 continue to drastically rise every month. This method is consistent with Staff’s  
17 method in the 2018 rate case filing.

18 **VIII. Rate Case Expense**

19 **Staff Testimony**

20 **Q: Please provide an overview of Staff witness Jared Giacone’s testimony related**  
21 **to the recovery of rate case expense.**

22 A: Staff recommends full recovery of the expenses incurred by the Company for a  
23 depreciation study and line loss study that are required to be performed on a

1 periodic basis, every five years (depreciation) and four years (line loss study)  
2 according to statute. Staff characterizes the remaining rate case expenses as  
3 “discretionary” and recommends assigning them to both ratepayers and  
4 shareholders based upon a 50/50 split. Staff asserts the following:

- 5 1) Rate case expense sharing creates an incentive on the utility’s part  
6 to control rate case expenses and not spend excessively on rate case  
7 expenses since 50% of the costs incurred would be borne by  
8 shareholders;
- 9 2) Generally, both ratepayers and shareholders benefit from the rate  
10 case process. The process ensures ratepayers are receiving safe and  
11 adequate service at a just and reasonable rate and the process ensures  
12 shareholders receive an opportunity to receive an adequate return on  
13 investment;
- 14 3) It is reasonable for shareholders to contribute to at least some of the  
15 expenses since ratepayers pay for all regulatory and legal internal  
16 payroll costs regardless of the sharing mechanism; and
- 17 4) It is probable that some recommendations advocated by utilities in  
18 the rate case process will ultimately be found by the Commission to  
19 not be in the public interest

1 **OPC Testimony**

2 **Q: Please provide an overview of OPC witness Cassidy Weathers’ testimony**  
3 **related to the recovery of rate case expense.**

4 A: Ms. Weathers argues that rate case expense should be shared between  
5 customers and shareholders similar to Staff’s position. However, OPC  
6 recommends disallowance of \$4,837.50 of The Brattle Group’s invoice on April  
7 29th, 2021 which totaled \$6,450.00. This invoice was incorrectly coded 100% to  
8 EMM and should have been split equally between EMM, EMW, KS Metro and  
9 KS Central.

10 **Company’s Response**

11 **Q: What is the Company’s position regarding the treatment of rate case expense**  
12 **in this proceeding?**

13 A: The cost of processing a rate case is a normal and essential cost of business of any  
14 public utility. As the Commission acknowledged in its Order in the investigatory  
15 docket on rate case expense treatment (Case No. AW-2011-0330), the  
16 Commission’s “current rules and practice” at that time were such that “regulated  
17 utilities generally recover all costs they incur in presenting a rate case before the  
18 Commission.” More precisely, regulated utilities have generally recovered in rates  
19 reasonable and prudently incurred expenses that they incur in presenting rate cases  
20 to the Commission for resolution. Often, the reasonable and prudently incurred rate  
21 case expenses have been converted to an annualized level to be recovered over a  
22 number of years and included in base rates without a tracker mechanism

1 recognizing that rate cases are not filed annually. The Company believes that this  
2 approach to rate case expense should be utilized in this case.

3 Additionally, the Company is required to file a rate case every four years  
4 according to statute in order to retain its fuel adjustment clause. This requirement a  
5 primary reason that the Company has filed a case at this time. Staffing levels at the  
6 Company are not set to include all forms of expertise needed to file and support a  
7 complete, compelling and accurate case. Therefore, outside expertise and support  
8 are necessary. These costs are rightfully included in the Company's cost of service.

9 **Q: Do you agree with the reasons presented by Staff and OPC as the basis for a**  
10 **disallowance of a portion of the rate case expenses in this case?**

11 A: No. As Staff points out, customers benefit from a rate case process that ensures  
12 customers are receiving safe and adequate service at a just and reasonable rate.  
13 While the rate case process is intended to give the Company a meaningful  
14 opportunity to earn a reasonable return on shareholders' investments in plant  
15 dedicated to the public use, customers are the primary beneficiary of the Company's  
16 ability to continue providing safe, adequate and reliable service. Rate case expenses  
17 are no different from other costs of service (i.e., generation, transmission and  
18 delivery costs) because while customers primarily benefit from the Company's  
19 continued provision of safe, adequate and reliable service, shareholders also have  
20 an interest in the Company's continued operation. It would make no sense to  
21 automatically disallow – in the absence of any evidence or allegation of imprudence  
22 – any of the other costs which benefit both the shareholder and the customer.

1           For example, shareholders benefit from the construction of new power  
2 plants because the construction generally increases the shareholders' earnings  
3 levels, while customers benefit from the additional capacity used to serve them.  
4 Following the logic of Staff and OPC, a portion of those power plant costs would  
5 be disallowed since both the shareholders and customers benefit from those costs.  
6 Such a regulatory practice with power plant costs would quickly drive the public  
7 utility into dire financial straits, and adversely impact its ability to provide safe and  
8 adequate service to its customers.

9           Rate cases and the regulatory mechanisms approved in rate cases are  
10 necessary and provide a benefit to the customer by keeping the public utility  
11 financially healthy and in a position to provide the customers with safe and  
12 adequate service at just and reasonable rates. Under long-standing regulatory  
13 precedent, shareholders are expected to have a reasonable opportunity to earn  
14 returns authorized by the Commission. An arbitrary disallowance of rate case  
15 expenses (i.e., charging shareholders for the regulatory costs to in fact establish  
16 rates that are to provide them that reasonable opportunity) is indeed an ironic and  
17 perverse start in providing the shareholders the opportunity that they are supposed  
18 to be afforded.

19 **Q: Do you believe that the proposed allocation creates an incentive, and**  
20 **eliminates a disincentive, on the utility's part to control rate case expense to**  
21 **reasonable levels?**

22 A: No. An arbitrary disallowance of 50% of rate case expenses does not create an  
23 incentive to control rate case expenses. This approach merely makes it more



1 difficult for the Company to earn its authorized rate of return. It is fully appropriate  
2 and reasonable for the Commission to review rate case expenses as to  
3 reasonableness and prudence. The Commission has disallowed rate case expense  
4 costs in the past on grounds of imprudence, and this serves as ample incentive for  
5 the Company to make certain that its rate case expenses are reasonable. However,  
6 an arbitrary disallowance of a portion of all rate case expenses that is not supported  
7 by evidence, or even an allegation of imprudence, is not reasonable.

8 **Q: Does the approach advocated by Staff and OPC raise other concerns?**

9 A: Yes. Another fundamental problem with an arbitrary disallowance of rate case  
10 expense unsupported by evidence of imprudence is that it effectively restricts the  
11 Company's ability to direct the presentation of its case, and to choose its legal and  
12 regulatory strategy before the Commission in rate case litigation that is required to  
13 obtain adequate rate levels.

14 **Q: Does the Company have an incentive to control its rate case expenses?**

15 A: Yes. We strive to balance cost control measures with providing the best level of  
16 service possible. Rate case expense is a normal part of doing business within a  
17 regulated system.

18 The Company strives to be as efficient as possible in the presentation of its  
19 case while attempting to clearly explain its position on the issues to the  
20 Commission. The Company would fully expect that its rate case expenditures will  
21 be carefully and thoroughly reviewed by the Staff and other parties to determine  
22 their reasonableness and prudence. The Company has an incentive to be efficient

1 in the presentation of its rate cases as well as with the purchase of other services  
2 necessary to provide safe and adequate electric service to our customers.

3 **IX. Prospective Tracking Amortization (EMM)**

4 **Q: What point in time does the Company select to measure the prospective**  
5 **tracked regulatory assets and liabilities?**

6 A: The Company included the amortization balances tracked through November 2022  
7 assuming new rates of the current rate cases will take effect in early December  
8 2022.

9 **Q: Why is it appropriate to include the balance beyond May 2022?**

10 A: These amortizations are known as they have no new charges altering the balances.  
11 Including balances to November will allow for a return to customers on a timelier  
12 basis, and will greatly simplify the accounting necessary for this extensive list of  
13 prospectively tracked assets and liabilities. Note that the net amount is a regulatory  
14 liability and is proposed to be returned to customers over four years.

15 **X. Changes to Fuel Adjustment Clause**

16 **Staff Revenue Requirement Direct**

17 **Q: Staff witness Amanda Conner makes several recommendations to the**  
18 **Company's FAC. Please highlight these recommendations and the Company's**  
19 **response.**

20 A: Staff's first recommendation is to continue EMW's and EMM's FAC with  
21 modifications – The Company agrees to continue the FAC. Staff's proposed  
22 modifications are addressed below.

1           Second, Staff proposes to continue to include one Base Factor in the FAC  
2 tariff sheets for EMM and one Base Factor in the FAC tariff sheets for EMW,  
3 calculated from the Net Base Energy Cost (“NBEC”) that the Commission includes  
4 in the revenue requirement upon which it sets EMW’s and EMM’s general rates.  
5 The Company agrees, the FAC should be based on Commission approved costs.

6           Third, Staff proposes to clarify that the only transmission costs that are  
7 included in EMM’s FAC and EMW’s FAC are those that EMM and EMW incur  
8 for purchased power and off system sales (“OSS”). Staff did not provide a proposed  
9 tariff sheet so it is unclear what Ms. Conner seeks to clarify. The Company’s intent  
10 is for the transmission language in the tariff sheet to remain the same.

11           Fourth, Staff recommends that the Commission order EMM to continue to  
12 provide the additional information as part of its monthly reports, as EMM was  
13 ordered to do in Case No. ER-2016-0285, was ordered to continue to do in Case  
14 No. ER-2018-0145 and has continued to provide in its FAC monthly reports. The  
15 Company agrees to continue to provide the monthly information as ordered in prior  
16 cases or as required within the Missouri Code of State Regulations. However, one  
17 concern is that Ms. Conner proposes that the Company continue to provide this  
18 monthly information but then describes a portion of that information differently  
19 than what the Company currently provides, or requests the information for one  
20 jurisdiction but not the other.

21           As I state above, the Company agrees to continue to provide what it  
22 currently provides in its monthly submissions

1           Finally, Staff recommends that the Commission order EMW to continue to  
2 provide the additional information as part of its monthly reports as EMW was  
3 ordered to do in Case No. ER-2016-0156, was ordered to continue to do in Case  
4 No. ER-2018-0146 and has continued to provide in its FAC monthly reports. The  
5 Company agrees to continue to provide the monthly information as ordered in prior  
6 cases or as required within the Missouri Code of State Regulations.

7 **Q: On page 13 of Ms. Connors direct revenue requirement testimony, she states**  
8 **that the tariff sheets and the base factor calculation for EMW should be**  
9 **modified to take into consideration the Company’s proposed industrial steam**  
10 **auxiliary power calculation. How do you respond?**

11 A: Neither of these modifications is appropriate, as costs associated with auxiliary  
12 power will be moved from an account included in the FAC calculation to an account  
13 not included in the FAC calculation. As for the calculation of the FAC base rate,  
14 the fuel runs used to establish base rates in the EMW electric case includes electric  
15 usage only and does not include costs associated with EMW’s industrial steam  
16 production.

17 **Q: Do you agree with the voltage levels identified for the FAC and the voltage**  
18 **levels set by Staff in their testimony?**

19 A: Not completely. Both Staff witnesses Alan Bax and Amanda Conner (in rate design  
20 direct) set voltage levels from the Company’s study for only transmission, primary  
21 and secondary levels. The current FAC tariffs also include a voltage adjustment  
22 for the substation level. In addition, a couple of the voltage factors were copied

1 from the study incorrectly. Following are the loss factors included in Staff's  
2 testimony.

EMM:

VAF-Transmission - 1.0300

VAF-Primary - 1.0493

VAF-Secondary – 1.0686

EMW:

VAF-Transmission – 1.0300

VAF-Primary – 1.0503

VAF-Secondary – 1.0766

3 Based upon the line loss study provided in the Company's direct filing, the  
4 following loss factors should be used.

5 EMM:

6 VAF - Transmission - 1.0300

7 VAP – Substation – 1.0378

8 VAF – Primary – 1.0497

9 VAF – Secondary – 1.0690

10 EMW:

11 VAF – Transmission – 1.0300

12 VAF – Substation – 1.0388

13 VAF – Primary – 1.0503

14 VAF – Secondary – 1.0766

15 **Staff Rate Design Direct**

16 **Q: Staff witness Brad Fortson proposes to add language to the FAC that would**  
17 **require the Company to absorb any costs in excess of revenues for any**  
18 **purchased power agreement effective after May of 2019. How do you**  
19 **respond?**  
20

21 **A:** There are number of issues with this proposal, many of which are discussed in the  
22 rebuttal testimony of Company witness Kayla Messamore. As Ms. Messamore  
23 discusses, Staff's proposal simply makes no sense. There are inherent costs  
24 associated with producing/procuring electricity to serve our customers. From a

1 regulatory and ratemaking policy perspective, Staff's proposal contradicts the  
2 foundational regulatory principles including that the Company is entitled to recover  
3 its prudently-incurred costs. If Staff's proposal were adopted, the Company would  
4 never enter into a PPA again because it would be at significant risk of receiving  
5 proper cost recovery. Additionally, the accounting for Staff's proposal would be  
6 overly burdensome resulting in increases in labor costs. The net costs of producing  
7 electricity, which is what we are talking about here, are the exact types of costs that  
8 should be included in the FAC. The Company strongly disagrees with the proposed  
9 change in language to its FAC tariff to incorporate this suggestion, which is  
10 essentially a disallowance of prudently incurred costs without any demonstration.

11 **Q: Do you have any comment on Staff's FAC base rate calculations?**

12 A: Yes. There were a number of errors in staff's FAC base rate calculations. These  
13 errors have been communicated to Staff. The Company intends to work with  
14 Staff and other parties to accurately calculate the FAC base rates based upon true-  
15 up inputs

16 **Revenue Requirement Testimony - OPC Mantle**

17 **Q. On page three of her testimony, Ms. Mantle recommends that the Company**  
18 **update the base factors, the voltage levels and the transmission percentages**  
19 **to current levels. How do you respond?**

20 A. These items were updated in the Company's direct filing and will be further  
21 updated to true-up amounts as applicable.

22 **Q: Does OPC propose any additions to the FACs?**

23 A: Yes. Ms. Mantle recommends six additions to the FACs.

1 **Q: Do you agree with Ms. Mantle’s recommended addition 1. Transmission**  
2 **revenues from the Southwest Power Pool (“SPP”) that are provided under**  
3 **the same transmission cost schedules included in the FACs?**

4 A: Absolutely not. Those revenues are based on the transmission formula rates and  
5 are paid by wholesale customers. These revenues have nothing to do with the  
6 costs associated with producing and transporting electricity to our retail  
7 customers.

8 **Q: Do you agree with Ms. Mantle’s recommended addition 2. Changes to SPP**  
9 **energy market charge types currently provided that have been filed with the**  
10 **Commission since Evergy’s last general rate cases?**

11 A: No. On page 9 of her testimony, Ms. Mantle indicates that there was a vagueness  
12 to Evergy’s testimony regarding SPP charge types. For clarification, SPP charge  
13 types for both off-system sale (account 447) and purchased power (account 555),  
14 are assigned and managed by SPP. Evergy has no control over the volume, nature,  
15 level or change related to these charge types. Evergy has included all charge types  
16 where SPP has indicated the costs/revenues should be charged to either 447 or 555.

17 **Q: Do you agree with Ms. Mantle’s recommended addition 3. Language that**  
18 **explicitly prohibits recovery of retirement and/or decommissioning costs**  
19 **related to the retirement of a generation plant?**

20 A: No. Ms. Mantle’s reasoning for suggesting additional FAC language be added  
21 prohibiting the inclusion of retirement and/or decommissioning costs is to provide  
22 “clarity”. This new language is not necessary as the Company’s FAC tariff(s) as

1 written today, along with the Missouri Code makes clear that the fuel costs to be  
2 included for recovery through the FAC are the “fuel costs to support sales”.

3 **Q: Please explain.**

4 A: Both EMW and EMM experienced a plant retirement during 2018, both of which  
5 had very unique circumstances and fact patterns leading up to their retirement. Ms.  
6 Mantle states that the Company “included for recovery through the FAC the very  
7 last inventory adjustment of a coal plant that had ceased operating”. This is not  
8 accurate. In the case of EMM, the plant burned through all remaining coal inventory  
9 incurring fuel expense and further generating electricity up to the time it incurred a  
10 forced outage, during the same month the plant was later retired. These fuel costs,  
11 MWhs generated and other fuel statistics can be found in the Company’s monthly  
12 Section 5 FAC reporting requirements that were reported to the Commission.  
13 Inventory adjustments are a normal part of the process for recording coal levels as  
14 recorded on the books and are recovered through the fuel adjustment clause on a  
15 regular basis. Just because the final adjustment happens after the closing of the  
16 plant, makes it no less appropriate cost. It should also be noted that there was no  
17 alternative mechanism in place to move the amounts to at that time, nor would it  
18 have been appropriate to record these costs against the depreciation reserve  
19 Account 108 as these costs do not fall within the guidelines of depreciable plant per  
20 the Code of Federal Regulations (“CFR”). The Company consistently records the  
21 appropriate costs to the accounts included in the FAC according to the FERC  
22 Uniform System of Accounts. Those costs are then included in the FAC.



1 **Q: What is the Company’s proposal?**

2 A: The Company proposes leaving the FAC language as it’s currently written. While  
3 the Company ended up withdrawing the requests for recovery through the FAC as  
4 Ms. Mantle stated through a stipulation and agreement reached with parties, both  
5 EMW and EMM believe that the adjustments were properly recorded based on  
6 information known at the time. Plant retirements are infrequent occurrences;  
7 therefore, future facts and circumstances, once fully reviewed and vetted, should  
8 dictate whether or not costs associated with the ending of a plant should or should  
9 not be recorded to accounts rightfully included in the FAC. In addition, the  
10 Commission’s rules provide for periodic prudence reviews which serves as a check  
11 to ensure customers only pay for prudently incurred, actual costs of fuel and  
12 purchased power used to provide electric service.

13 **Q: Do you agree with Ms. Mantle’s recommended addition 4. Language that**  
14 **would allow the mitigation of the impact of extraordinary net fuel and**  
15 **purchase power costs.**

16 A: No. This additional language is unnecessary because Rule 20 CSR 4240-2  
17 0.090(8)(A)2.A.(XI) already states: “Extraordinary costs not to be passed through,  
18 if any, due to such costs being an insured loss, or subject to reduction due to  
19 litigation or for any other reason...” The code already provides for the type of  
20 mitigation Ms. Mantle is proposing.

1 **Q: Do you agree with Ms. Mantle’s recommended addition 5. Language that**  
2 **explicitly prohibits recovery of fuel and purchased power costs for research**  
3 **and development?**

4 A: No. This proposed language is not necessary as the Company has not experienced  
5 these types of costs. Because, they are not actual costs incurred, it is premature to  
6 assume those costs are not prudently spent nor appropriately includable for  
7 recovery through the FAC. As the company exists in an ever-changing world, the  
8 language proposed is too broad and non-descriptive. It is better to know the types  
9 of costs incurred before making a blanket exclusion of potentially appropriately  
10 included costs.

11 **Q: Do you agree with Ms. Mantle’s recommended addition 6. Language in**  
12 **EMW’s FAC tariff sheets to incorporate the provision in EMW’s Special**  
13 **High-Load Factor tariff (“Scheduled MKT”) ordered by the Commission in**  
14 **Case No. EO-2022-00611 relating to the interaction of taking service under**  
15 **the MKT rate and EMW’s FAC?**

16 A: Yes. The Company agrees that the language described below should be added to  
17 the purchased power definition in the FAC.

18 On page 16 of her testimony, Ms. Mantle proposes a change to the definition  
19 of PP (Purchased Power) for EMW. Including the MKT language, the definition  
20 under sub account 555000 would change from:

21 ...excluding the amounts associated with purchased power  
22 agreement associated with the Renewable Energy Rider tariff.

23 to:

24 ...excluding the amounts associated with purchased power  
25 agreement associated with the Renewable Energy Rider tariff and

1 amounts associated with the purchase of power for customers  
2 served under the MKT Schedule.

3 This change will also require inclusion of similar exclusionary language in the  
4 definition of S<sub>RP</sub> so that the forecasted recovery period NSI does not include the  
5 kWh associated with these MKT Schedule participants.

6 The Company proposes to include this same language in the EMM tariffs  
7 as well. The Company anticipates the need for this language in both jurisdictions  
8 in the future.

9 **OPC - Impact of Additional Rate Schedules and Customer Programs**

10 **Q: Did OPC question or propose any other changes to the FAC tariffs to**  
11 **address the impact of additional rate schedules and customer programs**  
12 **proposed by the Company?**

13 A: Yes. In response to the questions posed by Ms. Mantle regarding Company  
14 proposed new customer programs, we intend to alter the FAC tariffs for a number  
15 of items.

16 ■ For the low-income solar subscription project, the green pricing Renewable  
17 Energy Credit (“REC”) program, and the Business EV Charging Service  
18 Carbon Free Energy Option, the Company will isolate those revenues  
19 related to the programs and flow those back through the FAC.

20 ■ This will require the addition of a Rev definition of Rev = Retail revenues  
21 in accounts 440 – 442, identified by resource codes associated with the low-  
22 income solar subscription project, the Green Pricing REC program, and the  
23 Business EV Charging Service Carbon Free Energy Option, less the costs  
24 recorded to FERC account 509000 necessary to purchase RECs to meet

1 these programs and net of the costs incurred to retire the RECs for these  
2 programs. This will move a portion of the proposed additions in  $R =$  from  
3 my direct testimony to this new component.

- 4     ▪ The ANEC will need to change to  $(FC + E + PP + TC - OSSR - R - Rev)$ .
- 5     ▪  $R =$  would then say, “Renewable Energy Credit Revenue: Revenues  
6 reflected in FERC account 509 and gains or losses recorded in FERC  
7 accounts 411800 and 411900 from the sale of Renewable Energy Credits  
8 that are not needed to meet the Renewable Energy Standards, less the cost  
9 associated with making the sale.
- 10    ▪ I inadvertently removed wording that should remain in the definition of  
11 OSSR. The wording, “Additional revenue will be added at an imputed 75%  
12 of the unsubscribed portion associated with the Solar Subscription Rider  
13 valued at market price” needs to be added for both EMM and EMW. In  
14 addition, the following language must also be added: “For future solar  
15 subscription projects, additional revenue will be added at an imputed 100%  
16 of the unsubscribed portion up to 50%.”

17 **Q: Please summarize Ms. Mantel’s testimony regarding REC programs and the**  
18 **FAC.**

19 **A:** Ms. Mantle suggests that for owned RECs obtained through the ownership of  
20 Spearville 1 and 2, the revenues from these programs should reduce investment in  
21 those two plants instead of flowing those revenues through the FAC.

1 **Q: Do you agree with Ms. Mantle?**

2 A: No. The Company disagrees with this method for a number of reasons. First, the  
3 RECs obtained from this ownership are based on energy produced from these  
4 farms, not from the initial investment associated with the build. Second, flowing  
5 the revenues through the FAC provides reduction in customer rates on a more  
6 timely basis. Finally, all RECs should be treated equally since the Company is  
7 proposing a number of programs that are REC related in addition to our renewable  
8 energy standard requirements.

9 **Q: Ms. Mantle also testifies that the FAC should not be used as a quick way to get**  
10 **revenue back to the customers or recover expenses from the customer. Do you**  
11 **agree?**

12 A: The REC programs intended to impact the FAC are all energy related programs  
13 with costs and revenues associated with the production or purchase of electricity.  
14 Flowing the costs and revenues through to the customer ensures timely and accurate  
15 handling of energy related items. The revenues from the sale of RECs already flow  
16 through the FAC. These programs impact the sale of RECs as well as the potential  
17 need to purchase RECs for these programs. The appropriate place to treat these  
18 revenues and expenses are through the FAC.

19 **Q: Ms. Mantle indicated that the Company added accounts to the FAC**  
20 **calculation without justification. How do you respond?**

21 A: Account 555070 is used to record the administrative service fees charged by the  
22 SPP for transactions in the SPP marketplace. The IM Clearing and the IM  
23 Facilitation fees are a \$/MWh fee charged on all injections and withdrawals on the

1 system and the TCR Admin Service is a fee that is based on the TCR Quantity.  
2 These amounts are variable as the quantities on which they are charged vary each  
3 month.

4 **Q: Do you agree with Ms. Mantle's proposed change to the Purchased Power**  
5 **description on page 2 of her rate design testimony that eliminates these types**  
6 **of costs?**

7 A: No. As indicated above, the inclusion of these costs is in accordance with the  
8 guidance provided by SPP as well as the FERC uniform system of accounts, are  
9 completely outside the control of the Company, variable in nature and should not  
10 be removed from recovery in the FAC.

11 ▪ Account 547027 is used to record the gas pipeline reservation fees for the  
12 company's gas fired generation and this cost is a part of the overall pipeline  
13 transport costs which are a part of the fuel expenses for these generating  
14 units. These costs can change over time just like any other fuel or purchased  
15 power cost. The recovery of which should be included in the FAC. Natural  
16 gas pipeline capacity purchases are necessary to ensure adequate fuel supply  
17 availability to the natural gas generation fleet, which helps meet SPP  
18 resource adequacy requirements. The recovery of these costs is variable in  
19 nature as they are recovered on a per kWh basis.

20 ▪ Account 501420 is used to record fuel residual costs that were previously  
21 charged to account 502 and included in base rates. These costs were  
22 determined to be more appropriately charged to account 501, and 501420  
23 was used to separate these costs out so they could be excluded from the

1 FAC calculation since they were already included in base rates. These costs  
2 are for fuel residuals activity which is a fuel cost that is allowed to flow  
3 through the FAC and these costs were not included in the test year costs in  
4 account 502 and therefore not to be included for recovery in base rates. This  
5 is simply a cleanup of the tariffs for changes that happened since the last  
6 time rates were set for EMM and EMW.

7 ■ The current FAC tariff requires the sale of RECs to be recorded into account  
8 509000 in order to be includable in the FAC calculation. However, the  
9 Company desires to standardize the recording of the gains and losses into  
10 FERC accounts 411.8 and 411.9 in accordance with the FERC chart of  
11 accounts across the company's jurisdictions. The Company does incur  
12 costs in the selling of RECs and the revenues from those sales should be  
13 reduced by the costs that were incurred to make the sales. These costs  
14 include broker fees, NAR fees for creating and transferring the RECs that  
15 are sold and other costs that would be required to complete the sale of the  
16 RECs.

17 ■ The unit train property tax language is currently included in the FAC tariff  
18 language and has been in the past as well. Inadvertently, when using Staff's  
19 base calculation in the prior case, unit train taxes were not included in the  
20 base calculation. Since those costs were not included in the base, we felt  
21 that it would be inappropriate to flow those through the fuel clause until  
22 such a time that the base was correctly calculated including those costs.

- 1           ▪       Unit train maintenance, leases and depreciation have been included in the  
2                    EMM FAC from the beginning. This request to include these types of costs  
3                    in the EMW tariffs sheets will allow for consistency across the jurisdictions.  
4                    The justification for the inclusion of these costs is no different from the  
5                    justification for including these costs in EMM’s tariff language.

6   **Q:   Ms. Mantle, in her direct rate design testimony provides the FAC tariff sheets**  
7   **with proposed changes. Do you agree with the changes made by Ms. Mantle?**

8   A:   The changes proposed by Ms. Mantle that I disagree with I have addressed above.  
9       The proposed changes not impacted by my testimony above are as follows:

- 10          ▪       LMM-D-3 Page 1 – 4: all changes are either not necessary or are associated  
11                    with issues discussed above.
- 12          ▪       LMM-D-3 Page 8: the change to  $S_{AP}$  is discussed above and is not  
13                    appropriate. The Company will true-up the base rate calculation in the true-  
14                    up process as well as the allowed transmission expense percentage. All SPP  
15                    IM charge/revenue types to be included in the FAC are listed in my direct  
16                    testimony. Any changes in conflict made by Ms. Mantle are inappropriate.
- 17          ▪       LMM-D-3 Page 9:  $S_{RP}$  addressed above and not appropriate
- 18          ▪       LMM-D-4 Page 1: The only appropriate changes relate to the inclusion of  
19                    the Schedule MKT described above.
- 20          ▪       LMM-D-4 Page 2: These proposed changes are inappropriate as described  
21                    above.
- 22          ▪       LMM-D-4 Page 3 – 4: Changes are inappropriate as described above.



- 1           ▪       LMM-D-4 Page 7 – 8: All SPP IM charge/revenue types to be included in  
2           the FAC are listed in my Direct Testimony. Any changes in conflict made  
3           by Ms. Mantle are inappropriate.
- 4           ▪       Schedule LMM-D-4 Page 9 – 10: Other than the language to exclude the  
5           Schedule MKT impact from the FAC, all other changes are not appropriate  
6           as explained above.

7   **XI.    Nucor Imputed Revenue**

8   **Q:    Did Staff remove SPP administrative fees associated with Nucor from the**  
9   **Company’s proposed revenue requirement?**

10  A:    Yes.

11  **Q:    Do you agree with this adjustment?**

12  A:    No. This issue has been discussed with Staff, and the Company anticipates this  
13       issue will be eliminated in true-up. Per the stipulation and agreement no costs  
14       should be removed from cost of service for Nucor. If Nucor’s annualized and  
15       normalized costs are not covered by their revenue, then additional revenues are to  
16       be imputed.

17  **Q:    Do you agree with Staff witness J Luebbert’s testimony where he proposes an**  
18   **imputed revenue adjustment related to the Nucor plant in the EMW service**  
19   **territory?**

20  A:    No. The Company has calculated the costs vs. revenues according to the Non-  
21       unanimous Stipulation and Agreement in Case No. EO-2019-0244  
22       (“Stipulation”).

- 1           ▪       Company witness John Carlson speaks to Mr. Luebbert’s analyses of  
2                   Nucor’s purchased power costs and customer event balancing.
- 3           ▪       Company witness Brad Lutz discusses the expectations of EMW  
4                   concerning Nucor’s operations, EMW’s monitoring of Nucor’s operations,  
5                   and EMW’s expectations for the Nucor operations going forward.
- 6           ▪       I would like to address the following:
  - 7                   ○       Importance of excluding the impact of winter storm Uri in the  
8                               purchased power costs annualization;
  - 9                   ○       The recovery of capacity costs; and
  - 10                  ○       Point out that corrected quarterly reports including capacity costs  
11                               have been provided to parties indicated in the Stipulation and that  
12                               the exclusion of those costs from the quarterly reports had no impact  
13                               on non-Nucor customers.

14   **Q:    Please describe what is provided for in the Stipulation.**

15   A:    The Stipulation provides for an agreed upon analysis in a rate case in order to  
16           determine if a revenue imputation to benefit customers is warranted. Staff witness  
17           Luebbert’s Schedule JL-d2 page 12 of 20 is an example of that analysis. A part of  
18           the costs associated with serving Nucor that are taken into consideration when  
19           ensuring that Nucor’s revenues cover their costs are the purchased power costs  
20           necessary to serve Nucor’s load. The purchased power costs included in Mr.  
21           Luebbert’s analysis include the impacts of winter storm URI on purchased power  
22           costs. All fuel and purchased power costs net of off system sales included for rate  
23           case purposes are annualized and normalized to eliminate unusual and infrequent

1 impacts that can happen during the year. It is important to understand that those  
2 increased purchased power costs identified as applying to Nucor have been  
3 eliminated in the Company's FAC filings. For each hour, the Company calculates  
4 a purchased power rate by adding the Day Ahead and Real Time energy charges  
5 together and divides by the total EMW load MWh to calculate an all-in hourly rate.  
6 This rate is then applied to the hourly Nucor meter values to determine the amount  
7 to remove from the FAC. Thus, purchased power costs to serve Nucor never impact  
8 the FAC. Mr. Luebbert's analysis requires the Company to pay for the Nucor  
9 purchased power costs twice. Staff's approach deviates from the normal regulatory  
10 principles used in rate making since the Company has already removed the  
11 purchased power costs attributed to Nucor in accordance with the Stipulation.

12 Second, Mr. Luebbert claims that the capacity costs that were inadvertently  
13 excluded from the quarterly reports required by the Stipulation caused harm to the  
14 customer. This is inaccurate. I agree that the costs were left off of the originally  
15 filed reports. However, corrected reports have been provided to all parties that were  
16 a part of the Nucor Stipulation. No harm has come to customers because capacity  
17 costs were missing from the reports as capacity costs for contracts one year or  
18 greater do not flow through the FAC. Mr. Luebbert is incorrect when he states that  
19 these costs have been flowed through the FAC to non-Nucor customers. They have  
20 not. During the rate case process, the Company took the most recent corrected  
21 quarterly report, adjusted purchased power to remove the impact of winter storm  
22 URI (which did not impact any non-Nucor customer in any way), and compared all

1 required costs to the revenues from that same period. No adjustment was warranted  
2 based upon this calculation.

3 **XII. Surveillance Reports**

4 **Q: Do you agree with Staff witness Karen Lyons recommendation to require**  
5 **EMM to continue to provide annual surveillance reports?**

6 A: No. The Company proposes to eliminate the annual surveillance report for EMM.  
7 The origin of the annual surveillance report requirement for EMM was based on  
8 the fact that at that time, Kansas City Power & Light Company (now EMM) had  
9 not had a rate case for many years. Because of this there was no way for the Staff  
10 to monitor earnings of the Company. Thus, the annual surveillance report with  
11 additional financial and operational information was required to be provided to  
12 Staff. Now, however, the Code of State Regulations (“CSR”) requires the  
13 Company to submit quarterly surveillance reports and file rate cases at least every  
14 four years. The Commission Staff has plenty of information to analyze EMM’s  
15 financial situation due to these quarterly reports and rate case filings. It is redundant  
16 and unnecessary to prepare two surveillance reports especially when in-depth  
17 information is obtained every time the Company files a general rate case or a  
18 quarterly report. The Company proposes to provide the year end quarterly  
19 surveillance report required in the CSR associated with the FAC and then provide  
20 the “additional” financial and operational information that has historically been  
21 provided in the annual surveillance reporting process along with this report.

1 **Q: Staff also recommends that the monthly surveillance report for EMW can be**  
2 **eliminated if the parties that entered into the Stipulation and Agreement in**  
3 **Case No. HR-2005-0450 are also in agreement. How do you respond?**

4 A: The Company agrees to suspend the presentation via email to Commission Staff  
5 providing the monthly electric surveillance report. The Company also agrees to  
6 discuss with the five industrial steam customers the agreed to quarterly steam  
7 management report.

8 **Q: Does this conclude your testimony?**

9 A: Yes, it does.

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

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

**AFFIDAVIT OF LINDA J. NUNN**


**STATE OF MISSOURI** )  
 ) ss  
**COUNTY OF JACKSON** )

Linda J. Nunn, being first duly sworn on his oath, states:

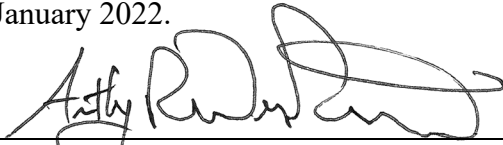
1. My name is Linda J. Nunn. I work in Kansas City, Missouri, and I am employed by Evergy Metro, Inc. as Manager – Regulatory Affairs.

2. Attached hereto and made a part hereof for all purposes is my Rebuttal Testimony on behalf of Evergy Missouri Metro and Evergy Missouri West consisting of thirty-four (34) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

  
\_\_\_\_\_  
Linda J. Nunn

Subscribed and sworn before me this 13<sup>th</sup> day of January 2022.

  
\_\_\_\_\_  
Notary Public

My commission expires: 4/26/2025

