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Witness: *Sarah L.K. Lange*
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MISSOURI PUBLIC SERVICE COMMISSION

INDUSTRY ANALYSIS DIVISION

TARIFF / RATE DESIGN DEPARTMENT

**DIRECT TESTIMONY
REVENUE REQUIREMENT**

OF

SARAH L.K. LANGE

EVERGY METRO, INC., d/b/a Evergy MISSOURI METRO

CASE NO. ER-2026-0143

*Jefferson City, Missouri
June 2026*

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SARAH L.K. LANGE
EVERGY METRO, INC., d/b/a EVERGY MISSOURI METRO
CASE NO. ER-2026-0143**

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1 **DIRECT TESTIMONY**

2 **OF**

3 **SARAH L.K. LANGE**

4 **EVERGY METRO, INC., d/b/a EVERGY MISSOURI METRO**

5 **CASE NO. ER-2026-0143**

6 Q. Please state your name and business address.

7 A. My name is Sarah L.K. Lange, Economist in the Tariff/Rate Design
8 Department of the Industry Analysis Division, Staff of the Missouri Public Service
9 Commission, 200 Madison St., Jefferson City, Missouri 65101.

10 Q. Have you previously filed testimony before this Commission?

11 A. Yes. My case experience and credentials are attached to this testimony as
12 Schedule SLKL-d1.

13 **SUMMARY**

14 Q. What is the purpose of this revenue requirement direct testimony?

15 A. In this testimony, I will:

- 16 • Provide an explanation of the status of Evergy Missouri Metro’s
17 (EMM) large load customers.
- 18 • Explain the calculation of Staff’s “true-up” plug for net revenues
19 from large customers, annualized for the expected conditions as of
20 June 2026, including the assumptions used for the calculation of
21 gross revenues and expenses.
- 22 • Explain the calculations and terms used in this case. Specifically,
23 I will:
 - 24 ○ Explain annualizations in general and clarify what was included
25 in this case.

Direct Testimony of
Sarah L.K. Lange

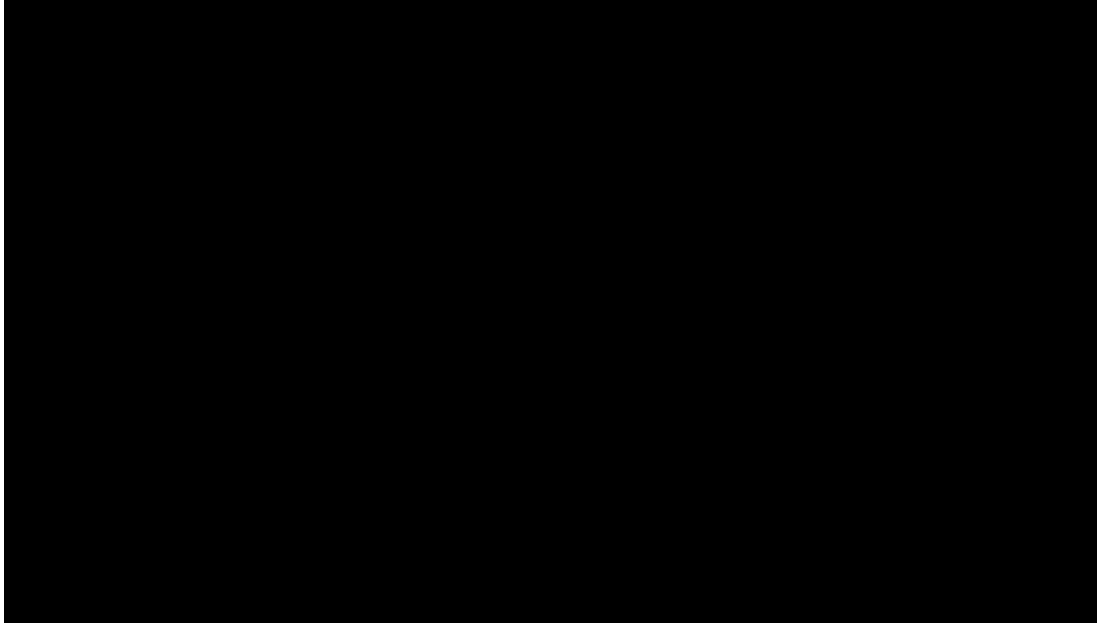
- 1 ○ Provide additional explanation on how these customers were
2 addressed in Staff's weather normalization and net system input
3 in this case.
- 4 ○ Explain the limitations on the extent to which Staff was able to
5 implement annualizations related to large loads in specific case
6 issues such as production cost modeling and jurisdictional
7 allocators.
- 8 ○ Explain how current and adjusted revenues for these customers
9 are incorporated into Staff's overall revenue increase
10 recommendation.
- 11 ● Identify areas of concern with EMM's tariff management related to
12 large customers.
- 13 ● Set out amounts necessary for Staff expert Brooke Mastrogiannis to
14 develop an estimated Fuel Adjustment Clause (FAC) base factor at
15 true-up,
- 16 ● Explain the expected future FAC impact of large customers and set
17 out an option to mitigate harm to non-LLPS rate payers.

18 Q. Could you summarize the calculation of Staff's true-up plug for large
19 customer revenue?

20 A. Yes. Annualizing the conditions expected during June of 2026 to a 12 month
21 period will increase both EMM's revenues and its expenses. The net revenue associated
22 with this annualization should be used to reduce the amount of EMM's revenue
23 requirement which would otherwise be recoverable from other customers. However,
24 because Staff recommends that all customers receive an increase in this case, the bills
25 paid by large load customers will also be increasing. Therefore, it is appropriate to adjust
26 the revenue requirement which is otherwise recoverable from other customers by the net
27 revenue that the large load customers will be providing under the increased rates, which

1 is \$51,026,843,¹ at Staff’s midpoint rate of return, for an overall increase of
2 approximately 3.64%.² These steps and the relevant amounts are set out in the Highly
3 Confidential table, below.

4 ***



5

6 ***

7 These calculations and amounts are detailed later within this testimony in the
8 section, “How current and adjusted revenues for these customers are incorporated into
9 Staff’s overall revenue increase recommendation in this case.”

10 Q. Are additional Staff witnesses providing testimony on this topic?

11 A. Yes. Claire M. Eubanks, PE, addresses policy concerning large load
12 customers, and makes recommendations concerning reporting requirements; J Luebbert

¹ This is separate from the “Allowances for Known and Measurable Changes / True-Up Estimate” of \$28,000,000 reflected in the Staff Accounting Schedules.

² This includes the “Allowances for Known and Measurable Changes / True-Up Estimate” of \$28,000,000 reflected in the Staff Accounting Schedules.

1 addresses quantification of SPP-related expenses; Brooke Mastrogiannis addresses
2 the FAC base factor calculations for the level of load discussed above, and
3 Matthew R. Young discusses adjustments related to customer-specific infrastructure
4 to serve large loads.

5 **STATUS OF EMM'S LARGE LOAD CUSTOMERS**

6 Q. How many large load customers does EMM serve?

7 A. *** [REDACTED]

8 [REDACTED] *** For purposes of Staff testimony, this
9 customer is referred to as Customer A. *** [REDACTED]

10 [REDACTED] *** For
11 purposes of Staff testimony, this customer is referred to as Customer B. Based on
12 information received to date from EMM, *** [REDACTED]

13 [REDACTED]
14 [REDACTED] *** Staff's Data Request (DR) No. 0226.1, seeking clarification of customers
15 and locations referenced by EMM, is attached as Highly Confidential Schedule SLKL-d2.

16 **Customer A**

17 Q. Who is Customer A?

18 A. Customer A is *** [REDACTED]

19 [REDACTED]. ***
20 Per its Electric Service Agreement (ESA) it will operate *** [REDACTED] *** when it

1 concludes its ramp.³ Customer A *** [REDACTED]

2 [REDACTED]

3 [REDACTED]. *** Contract capacity is used for the purposes of
4 calculating several charges under schedule LLPS.

5 Q. Has Staff reviewed the hourly usage of Customer A or information
6 concerning how it will use energy in various seasons or times of day, or other factors
7 which may change the amount of energy it requires?

8 A. No. EMM has not provided that information in response to Staff’s requests.
9 EMM’s response to Staff DR No. 0390⁴ was that “ *** [REDACTED]

10 [REDACTED]

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 [REDACTED] *** ”

15 Q. What is Staff’s understanding of the ramp schedule for Customer A?

16 *** [REDACTED]

17 [REDACTED]

18 [REDACTED]

³ EMM’s response to DR No. 0232 stated that Evergy Missouri Metro and Evergy Missouri West are combined as a single Load Responsible Entity under SPP. The combined net peak summer demand for 2025 was 5,444 MW. The full contract capacity of Customer A is *** [REDACTED] *** of the current net peak demand of the combined Missouri Evergy jurisdictions.

⁴ Staff DR No. 090 requested, “ *** [REDACTED]
[REDACTED]
[REDACTED] *** ”

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] *** Additional discussion of this issue

is provided by Staff expert, Claire M. Eubanks, PE.

[REDACTED]

Q. Do you have any first-hand knowledge of the status of Customer A in its ramping?

A. Yes. *** [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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[REDACTED]

[REDACTED] ***

19 Q. What is the status of the transmission, substation, and other
20 interconnection infrastructure to serve Customer A?

1 A. *** [REDACTED]

2 [REDACTED]

3 [REDACTED] *** Additional discussion is provided by Staff expert Matthew R. Young.

4 **Customer B**

5 Q. Who is Customer B?

6 A. Customer B is *** [REDACTED]

7 [REDACTED], *** taking service on the LPS rate schedule as of the time of this filing.

8 *** [REDACTED]

9 [REDACTED] *** EMM bills the
10 customer on the LPS rate schedule, with no minimum demand charges or security
11 requirements. A complication for this case is EMM has requested restructuring of the LPS
12 rate schedule, and that the gross revenue Customer B provides under current rates and
13 restructured rates is not the same. For Staff’s revenue annualization as of the update cut
14 off, current LPS rates are used. For Staff’s revenue annualization for the true-up plug,
15 EMM’s revenue-neutral restructured rates were used.⁵

16 Q. Is Customer B’s usage annualized as of the end of the update period in
17 Staff’s direct case?

18 A. Yes, Customer B revenues, annualized as of the update cut off of
19 December 31, 2025, were calculated by Amanda Rucker and reflected in the Net System
20 Input (“NSI”) used for Staff’s production cost modeling and jurisdictional allocations and

⁵ In its workpapers, EMM included LPS rates as restructured, but designed to collect essentially the same revenue as current rates on a class basis.

1 elsewhere in Staff's direct filing, at a level of gross revenues of *** [REDACTED]

2 [REDACTED]. ***

3 **CALCULATION OF TRUE-UP PLUG FOR NET LARGE LOAD REVENUE**

4 Q. In general, what is the true-up plug and why is it used?

5 A. A true-up plug is a temporary adjustment to the revenue requirement
6 calculation to essentially estimate conditions that will be in place as of the true-up cut
7 off. A familiar example would be when a new power plant is being built, with an in-service
8 date between the end of the update period and the true-up cut off. In that example, if
9 including the plant increases the revenue requirement by an additional 10%, Staff would
10 include a true-up plug to allow for meaningful local public hearings, useful class cost
11 of service and rate design work, and to generally apprise the Commission of Staff's
12 expectation of the overall increase that will be in rates taking effect at the end of the case.

13 Q. Why has Staff used a true-up plug in this case?

14 A. Staff's true-up plug in this case is related to new data center customers.
15 Staff is aware of the Commission's interest in the issues related to large load customers,
16 and the impact of large load customers on rates applicable to other customers. Just as
17 Staff has historically used a true-up plug to estimate the impact of adding a new power
18 plant for context during the case in chief of a rate case, Staff uses a true-up plug in this
19 case to inform the Commission of the expected net impact of these customers on rates
20 for all customers, to provide meaningful estimated rate impacts to the public for
21 consideration during local public hearings and preparations for bill impacts, and to
22 provide meaningful hearing opportunity to the Commission on these issues during the

1 main portion of the hearing, in addition to necessary refinements during the true-up
2 phase of the case.

3 Q. Does the Staff true-up plug reflect revenues, expenses, or both, associated
4 with large customers?

5 A. The plug is calculated by annualizing revenues from Customer A and
6 Customer B based on the conditions expected to be in place at the end of the true-up, as
7 well as annualizing incremental cost of service increases expected to serve the
8 customers at the level of usage used to calculate revenues. The plug is provided as the
9 net revenues.

10 Q. How should the plug be understood by the Commission?

11 A. This case should not include any increases in rate base associated with
12 Customer A or Customer B. Staff auditors will make adjustments to remove assets which
13 should be entirely paid for by the relevant customer, such as transmission lines and
14 substations. EMM has not disclosed any new power plants or capacity deals associated
15 with these customers during the test period and through true-up. Therefore, the only
16 additional cost of service EMM will incur to serve these customers under the conditions
17 expected at the end of the true-up period are wholesale energy expenses – the cost of
18 market energy, and the cost of SPP services and fees. Therefore, Staff provides the plug
19 as the net revenue expected under the conditions anticipated at the true-up cut off, and
20 the Commission can consider the value of the plug to be the amount that the net
21 revenues from Customer A and Customer B will reduce the revenue requirement that
22 would otherwise be applicable to all other ratepayers.

1 While Staff will provide additional revenue scenarios for Commission information
2 and context, in recognition of the historic test year method relied upon in Missouri, Staff
3 has not recommended reaching beyond the true-up cut off to capture additional revenue
4 growth, as opposed to basing the plug on the conditions expected to be in place during
5 the period rates will be in effect, roughly January of 2027 – January of 2031.

6 **Customer A**

7 Q. Have you calculated the bill for Customer A under current LLPS rates at the
8 various demands included in the ESA, as amended?

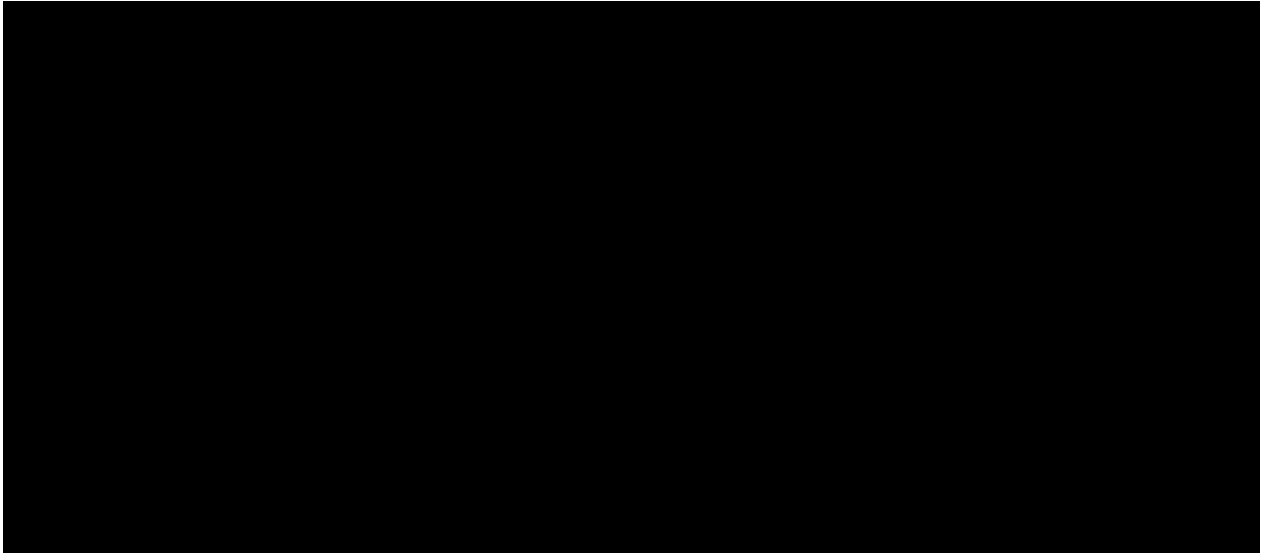
9 A. Yes. In addition to various demands, based on EMM’s responses to Staff
10 DR No. 0226, *** [REDACTED]. ***

11 While this will be further discussed in section “Limitations on Incorporation of the
12 True-up Plug”, for purposes of estimating net revenues, Staff also calculated the bills for
13 Customer A using *** [REDACTED]

14 [REDACTED]
15 [REDACTED]
16 [REDACTED] ***

17 *continued on next page*

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These calculations are prior to any adjustment for Staff's recommended increase in

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this case.

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Q. In section "Incremental Expense," you explain how energy expenses and

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other expenses were estimated. Please provide the expenses and net amounts

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associated with each of the capacity and load factor scenarios provided above.

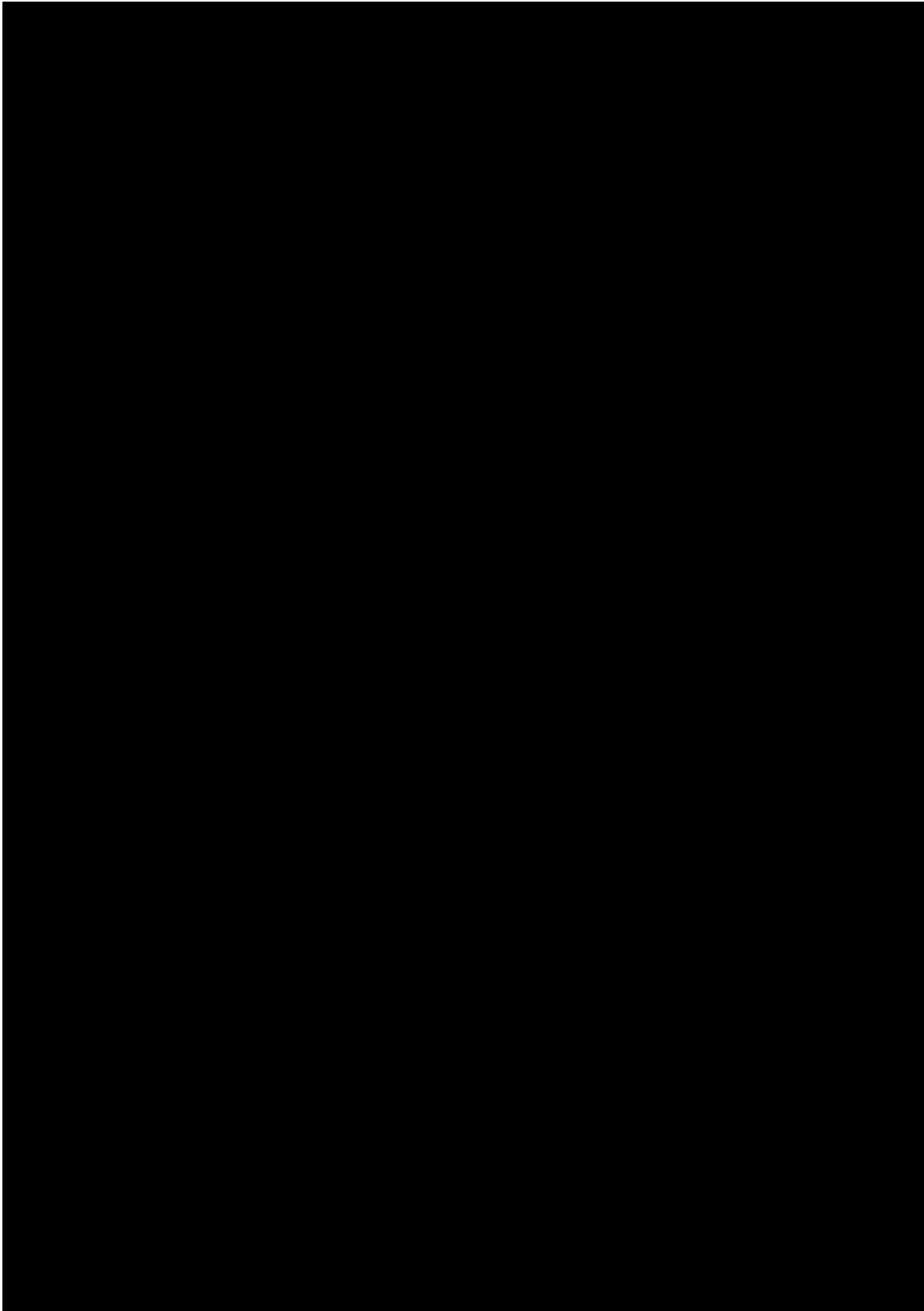
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A. Those amounts are provided on the following page:

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Customer B

Q. Have you calculated the bill for Customer B under current LPS rates and under the requested EMM restructured LPS rates, on a revenue neutral basis?

A. Yes. EMM's responses to Staff DR Nos. 0226 and 0227.1 concerning Customer B indicate an expected peak demand of ***

*** In the table below, highlighted in green, is Customer B's annualized gross revenue calculation, before incorporation of the recommended increase, ***

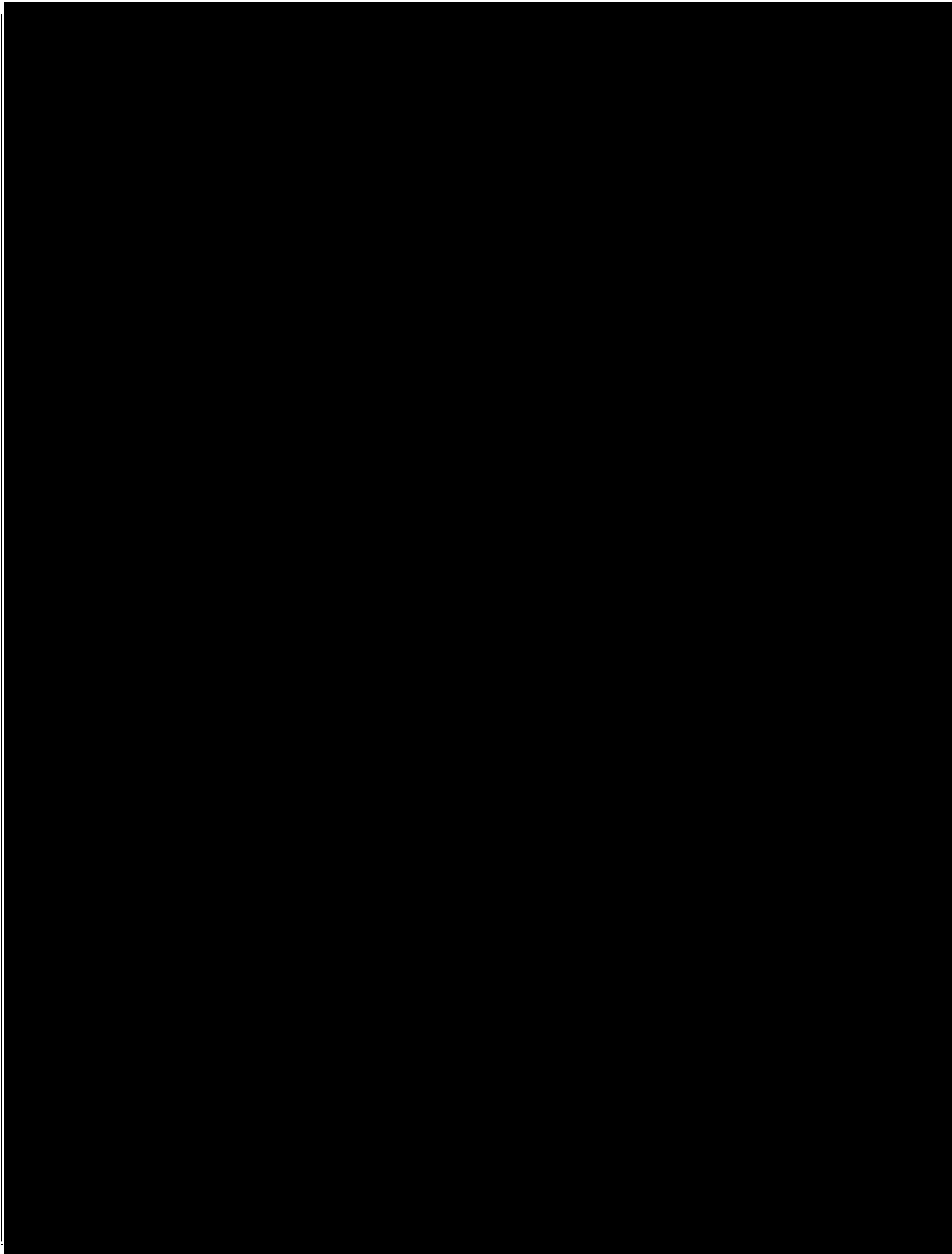
, *** which is used for the true-up plug calculation, and for the ***

***. This table also includes calculated gross revenues under the indicated circumstances on the current LLPS rates. Calculating the bills for this customer on the LLPS rate schedule incorporates minimum billing demand charges:

Q. Please provide the expenses and net amounts associated with each of the capacity and load factor scenarios provided above.

A. Those amounts are provided on the next page:

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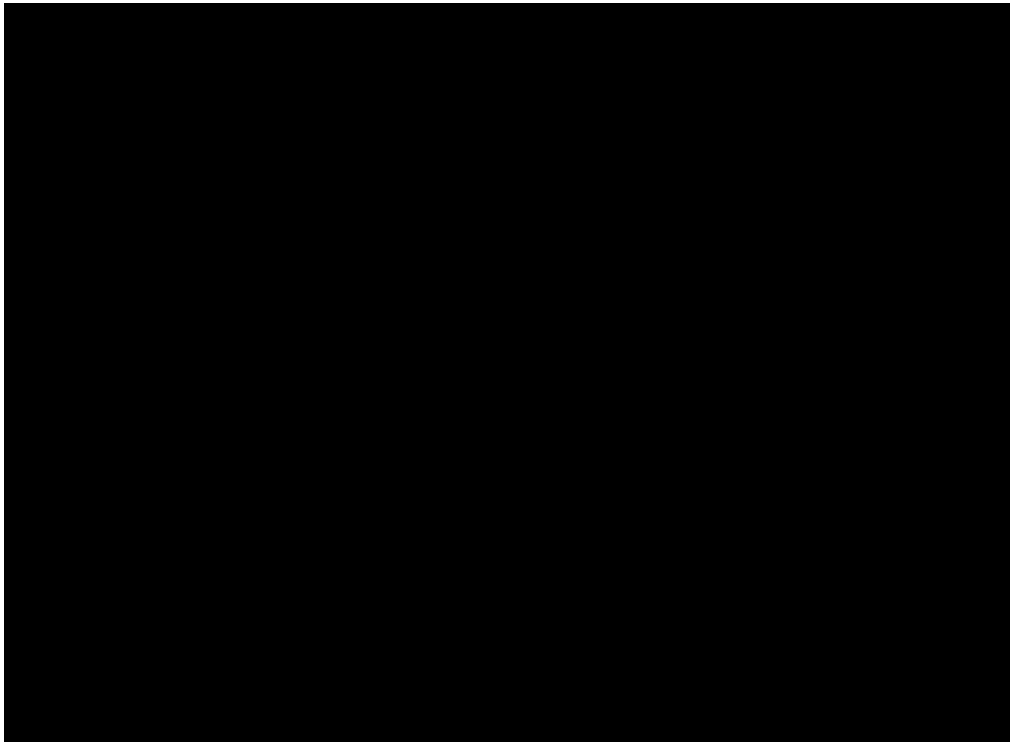
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1 Q. Do the restructured rates produce higher or lower revenues than the
2 current rates?

3 A. It depends on the demand and usage assumptions used. The revenues
4 under current rates, and the revenues under the restructured rates at the current overall
5 rate level are illustrated below:

6 ***



7 ***
8

9 Q. What scenario did Staff use for calculation of the true-up plug?

10 A. *** [redacted]

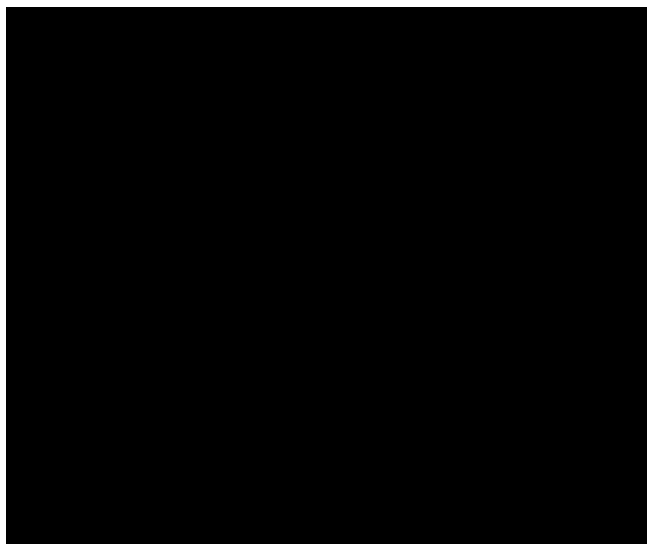
11 [redacted] ***

12 Q. What further adjustment is necessary to calculate the true-up plug for
13 Customer B?

1 A. It is necessary to remove the annualized energy and revenue calculated by
2 Amanda Rucker. The level of revenues calculated as of the end of the update period,
3 already reflected in the cost of service as calculated by Amanda Rucker is subtracted out
4 of the true-up plug.

5 Q. What are the net of these amounts based on Staff's calculation of
6 Customer B net revenue on LPS rates?

7 A. As detailed in the table below, the net revenue difference prior to gross-up
8 for the increase in this case, is *** [REDACTED] ***. The annualized energy usage at the
9 update is about *** [REDACTED] *** of the true-up annual energy usage, and the difference
10 between demand annualized at update and demand annualized at true-up is about
11 *** [REDACTED] .



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14 ***

1 **INTERACTION WITH OTHER ELEMENTS OF THIS CASE**

2 **The Annualization Process**

3 Q. Can you explain what annualization means?

4 A. Yes. Annualization refers to an adjustment that is made to reflect known
5 conditions at the end of the test period. For example, if mailing a bill costs \$0.50 cents
6 per bill for 100 bills each month, the mailing expense is \$50 per month. If at the end of
7 the test period, mailing expense increases to \$0.75 per bill, then the earlier months would
8 be annualized to \$75 per month rather than left at the actual level of \$50 per month.

9 Q. How does Staff annualize for customer growth?

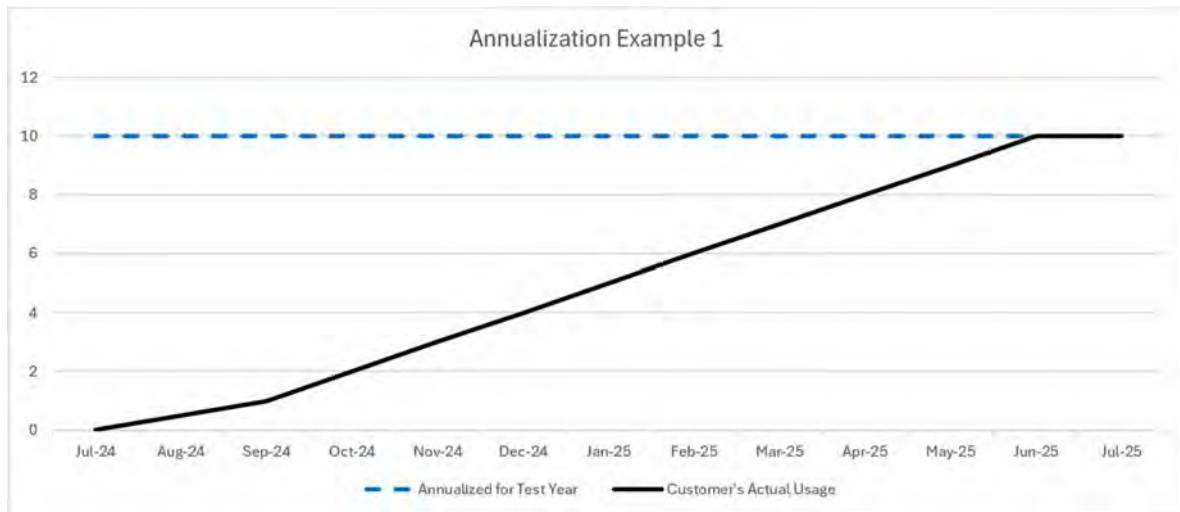
10 A. For classes like residential, small general service, medium general service,
11 large general service, and lighting, Staff performs a rate code-level customer growth
12 adjustment and rate switching adjustment, which accounts for the impact in change of
13 customer levels through the test period, and adjusts the total class usage based on the
14 average usage per customer by rate code within that class.

15 For the large power service class and for special tariffs for very large customers,
16 Staff reviews each customer's data and performs single customer annualizations if
17 warranted in its judgment and discretion.

18 Q. Can you provide an example of a large customer growth annualization?

19 A. Yes. Using the periods in place in this case, a customer begins taking
20 service in August of 2024, and increases its load through July of 2025, at which point it is
21 at a demand of 10 MW, as shown below:

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Staff would conduct discovery from EMM to learn EMM's expectations for this customer. For example, hypothetically, this customer might be in some sort of seasonal business where demand increases from the fall to the summer, and then drops back off, with that pattern repeating in a cycle. If so, it would not be necessary or appropriate to annualize the customer's demand to a constant level. However, if the customer is simply ramping up, as is the case in this example, for this test period, the appropriate annualization would be 10 MW. Meaning, Staff would recalculate this customer's bills as though they had used 10 MW of demand in every month, concurrent with a reasonably annualized energy usage level.

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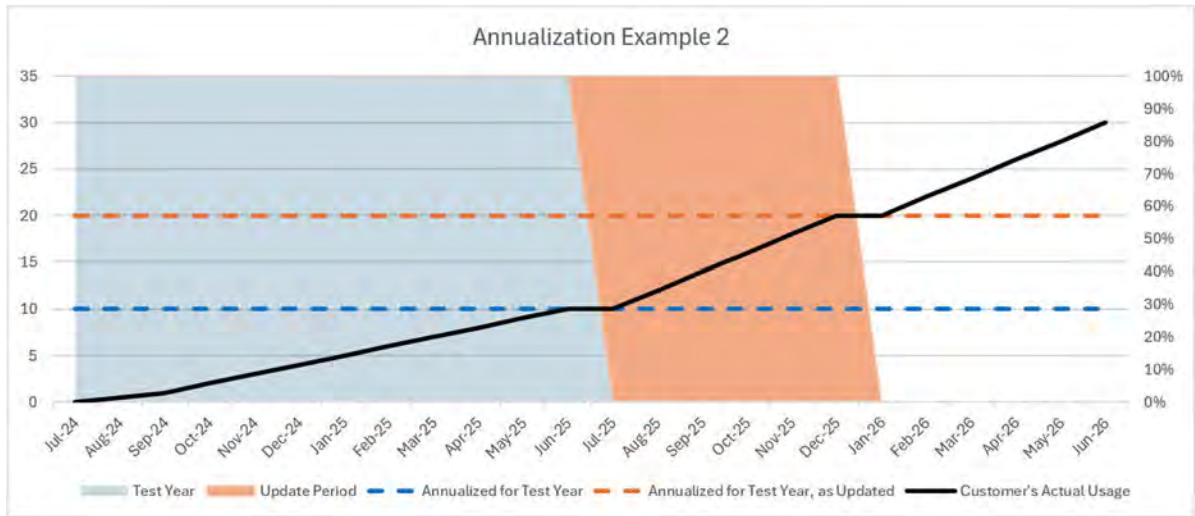
If an update period is in place, Staff would review additional demand and usage data for the months after the test year ends, up until the end of the update. Annualization Example 2, below, shows the customer continuing to increase its usage and demand, and is at 20 MW at the end of the update period. In this case, it would be reasonable to

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Direct Testimony of
Sarah L.K. Lange

1 annualize for 12 months of usage at a demand level of 20 MW, concurrent with a
2 reasonably annualized usage level.

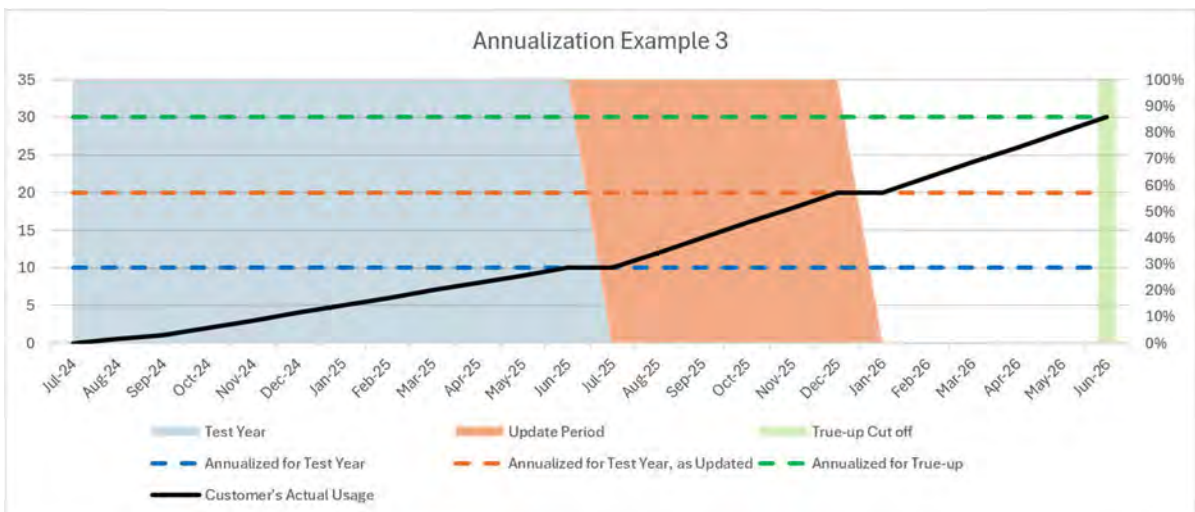
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5 Finally, in cases where a true-up adjustment for individual customer growth is
6 warranted, another review would occur when true-up data becomes available. In the
7 case of our example customer, as shown in Annualization Example 3, a further
8 annualization is warranted, this time reflective of the demand of 30 MW with concurrently
9 adjusted usage:

10



11

1 Q. Which of these annualizations is “right?”

2 A. Each is appropriate as of the particular point in time. At the end of the
3 case, the annualization based on the true-up cut-off demand would be the appropriate
4 one to use, but at the time of the utility’s direct filing, the Test Year annualization
5 was appropriate and at the time of Staff’s direct filing, the Update Period annualization
6 was appropriate.

7 Q. If the update period annualization would be appropriate for the time of
8 Staff’s direct filing, why have you provided information to annualize the large customers
9 as of true-up?

10 A. Staff provides true-up plugs to improve the relevance of its direct filing, and
11 for making this information available to Commission as soon as possible in the context
12 of the regular rate case testimony and hearing, as opposed to the accelerated true-up
13 portion of the case. This also provides more accurate information regarding Staff’s
14 overall rate increase recommendation provided through local public hearings and
15 outreach efforts.

16 **Weather Normalization and Net System Input**

17 Q. Please provide an explanation of the extent to which large customer usage
18 is included in weather normalization factors and how each large customer’s usage is
19 addressed in Staff’s Net System Input.

20 A In general, Staff needs hourly load by class to annualize class loads for
21 changes in the number of customers within the class, typically performed on the basis of
22 average usage within that class. Where customers who are unusual for a class are

1 located within a class and then leave that class, especially if they are atypically large for
2 that class, hourly usage for that customer is needed to remove that customer from the
3 class's hourly load prior to beginning the weather normalization process. When weather
4 normalization is complete, the hourly loads are compiled for Net System Input ("NSI"),
5 which is used in Staff's production modeling and for calculating jurisdictional allocators.

6 The same is also true for introducing a new large customer or annualizing
7 significant increases in usage related to a customer.

8 Q. For what issues did Staff review the NSI to determine if an annualization
9 was needed?

10 A. Staff reviewed 4 issues:

- 11 1. Construction power at *** [REDACTED] ***,
- 12 2. Load at Customer A annualized for true-up,
- 13 3. Load at Customer B annualized at update,
- 14 4. Load at Customer B annualized for true-up,

15 Q. Please explain the issue and treatment related to construction power.

16 A. During the test period, *** [REDACTED]

17 [REDACTED]

18 [REDACTED]

19 [REDACTED]

20 [REDACTED]

21 [REDACTED]

22 [REDACTED] *** Staff's NSI includes an annualized level as

1 of the update period, which is subject to true-up, which has been weather normalized
2 within that class.

3 Q. Please explain the issue and treatment related to the second issue, load at
4 Customer A annualized for true-up.

5 A.

6 [REDACTED]
7 [REDACTED]
8 [REDACTED]
9 [REDACTED]
10 [REDACTED]
11 [REDACTED]
12 [REDACTED]
13 [REDACTED], *** Staff's NSI does not include an annualized level due to lack
14 of detailed information on the timing and magnitude of usage. Instead, this load will be
15 addressed in Staff's true-up plug.

16 Q. Please explain the issue and treatment related to the third issue, load at
17 Customer B annualized at update.

18 A. As explained in the testimony of Staff expert Amanda Rucker, Staff
19 annualized the usage of *** [REDACTED]
20 [REDACTED]. *** Staff's NSI includes that annualized level as of the update
21 period, which is subject to true-up.

1 Q. Please explain the issue and treatment related to the fourth issue, load at
2 Customer B annualized for true-up.

3 A. *** [REDACTED]
4 [REDACTED]
5 [REDACTED], *** Staff's NSI does not include an
6 annualized level. Instead, this load will be addressed in Staff's true-up plug.

7 **Limitations on Incorporation of the True-up Plug**

8 Q. Are the kW and kWh associated with the true-up plug included in Staff's NSI
9 for performing production cost modeling or calculating jurisdictional allocation?

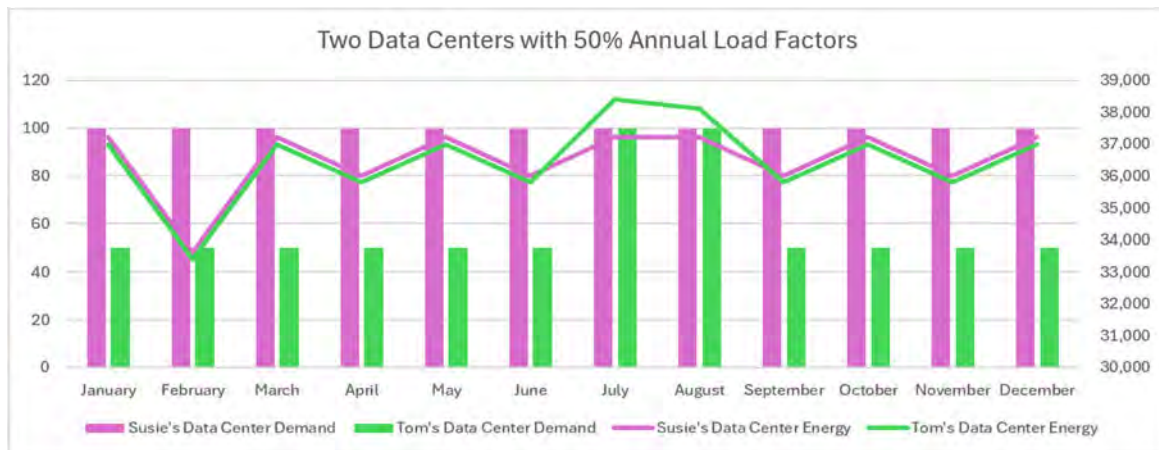
10 A. No. The kWh and kW associated with the true-up plug are not included in
11 Staff's production cost modeling or in Staff's calculation of the jurisdictional allocation
12 factors. Detailed information about usage patterns, the portion of load that is responsive
13 to weather, demands by month, and template hourly load information would be needed
14 to do the modeling and calculations in the production cost modeling, or to calculate the
15 peaks for jurisdictional allocation factors. Also, similarly detailed information about load
16 and load growth in other jurisdictions would also be necessary to calculate jurisdictional
17 allocation factors that take into account load and demand growth in the EMM jurisdiction.
18 While it may be reasonable in future cases to impute growth into historic load shapes for
19 some or all of these purposes, or to utilize information related to the actual energy
20 consumption for different processes at each customer's location, at this time there is
21 simply no reasonable basis to perform these calculations at the level of detail necessary.

1 Q. Can you provide an example of different load patterns producing the same
2 load factor?

3 A. Yes. In the example below, Susie and Tom each operate a data center.

4 Susie's data center is located in an area where the temperature is a
5 high of 60 degrees each day, with no seasonal temperature
6 variations. Sally's data center requires 10 MW to circulate cooling
7 water, and 90 MW to run processes. It is up and running client
8 requests about half the time, and it has an annual load factor of
9 exactly 50%.

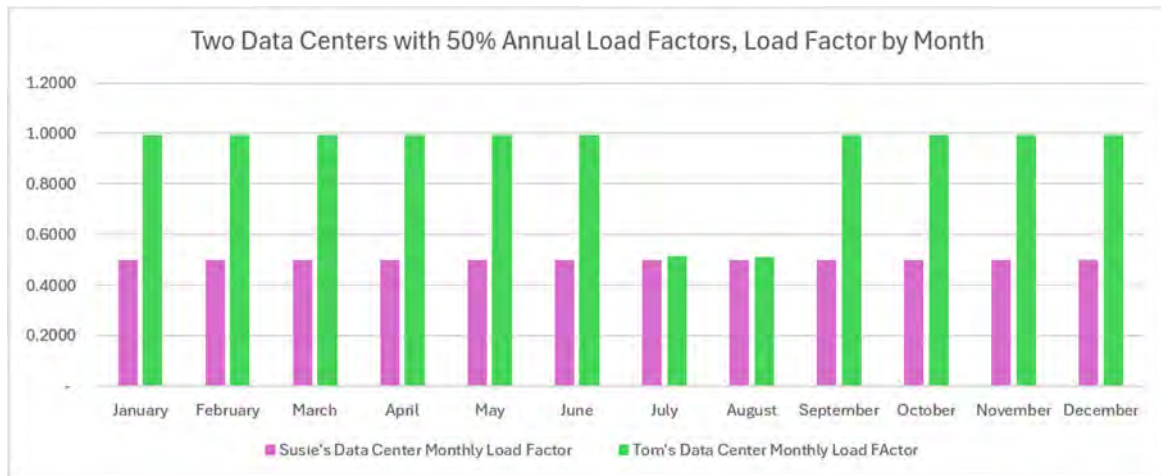
10 Tom's data center is located in an area with seasonal weather
11 variation, and in July and August there are three or four afternoons
12 in each month where the temperature is incredibly hot and humid
13 for a few hours. Tom's data center requires 50 MW to run chillers on
14 those hottest and most humid hours of the year. The rest of the year
15 Tom's data center requires 5 MW to circulate cooling water, and 45
16 MW to run processes. It runs those processes almost constantly,
17 and it has an annual load factor of exactly 50%.



19
20 Q. In this example, how do the monthly load factors of the two customers
21 compare?

22 A. The monthly load factors are very different. As shown in the graph below,
23 Susie's Data Center has a 50% load factor each and every month, and a 50% annual load

1 factor. However, when Tom's data center requires cooling, the load factor decreases
2 dramatically because the demand in those months are much higher. Tom's Data Center
3 has an annual load factor of 50%, but monthly load factors of 99.42% in months without
4 cooling, and 51.61% in months with cooling. Tom's Data Center operates with a relatively
5 low demand and a high load factor in months without cooling, and at a relatively high
6 demand and a low load factor in months with cooling.



8

9 Q. How does this example show the difficulty of incorporating data center
10 load into Staff's NSI used for production cost modeling and calculation of jurisdictional
11 allocators in this case?

12 A. At this time, the extent of the information EMM has provided in response to
13 Staff DRs is *** [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

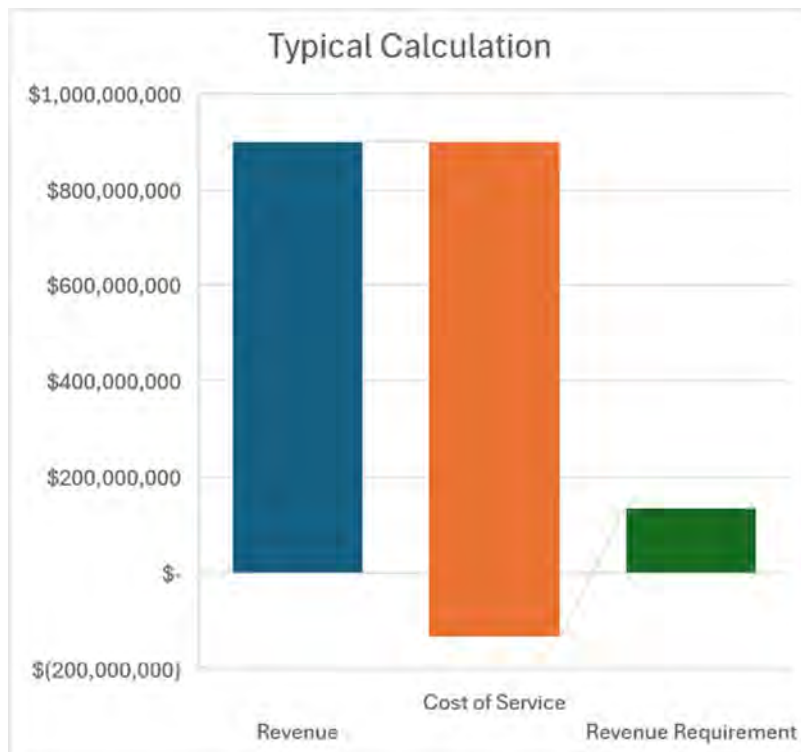
17 [REDACTED]

1 In [REDACTED]
2 [REDACTED]
3 [REDACTED] *** However, the
4 exact times of those peaks matter to demand-related calculations, and the relationship
5 of peaks by month and load factors by month matter for NSI imputation and jurisdictional
6 energy-related calculations.

7 **How current and adjusted revenues for these customers are incorporated into**
8 **Staff's overall revenue increase recommendation in this case.**

9 Q. In a typical rate case, how is the revenue requirement calculated?

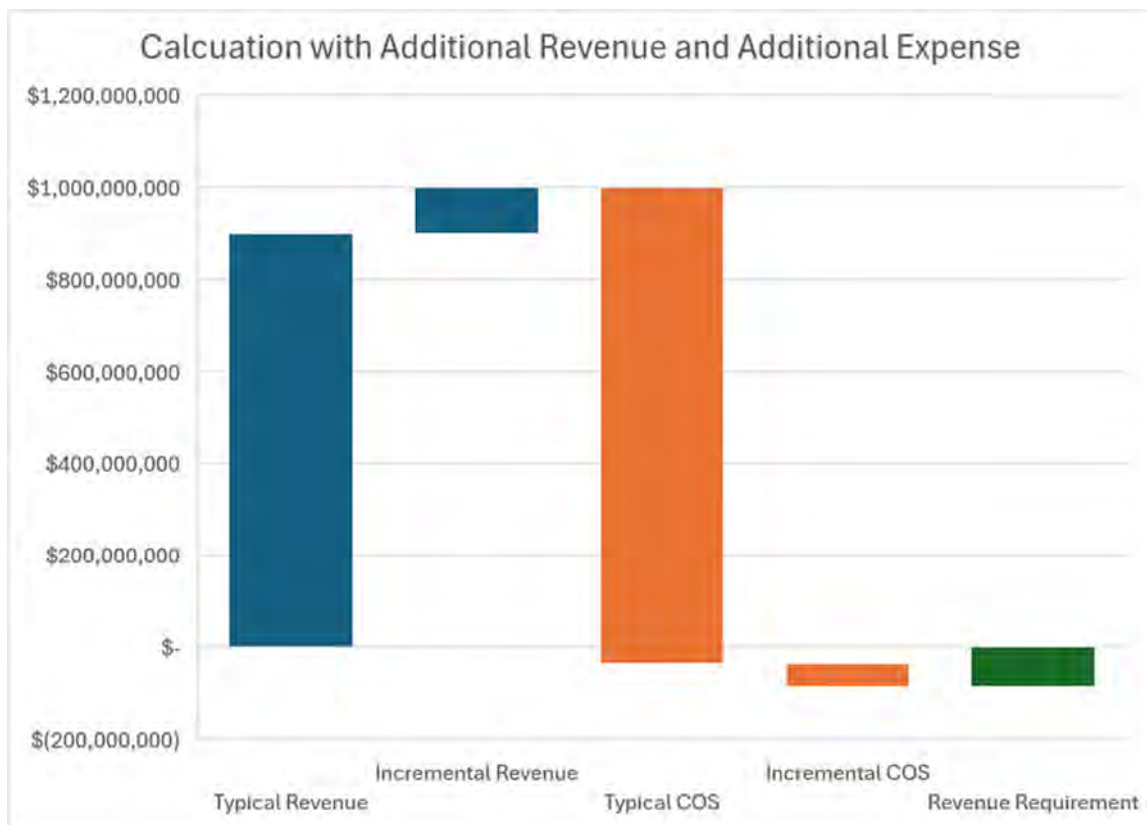
10 A. The revenue requirement is the difference between revenues under current
11 rates, and the cost of service net of other revenues. An illustration of the typical
12 calculation of a Revenue Requirement is set out below:



1 Q. What does the true-up plug do in this case?

2 A. The true-up plug captures the annualized revenue and the annualized
3 expense based on the conditions expected during June of 2026 for a 12 month period.
4 Staff includes this plug to provide the best information available to the Commission
5 concerning the impacts of large loads as early in this case as is possible. The net revenue
6 associated with this annualization should be used to reduce the amount of EMM's
7 revenue requirement which would otherwise be recoverable from other customers. An
8 example of this calculation is set out below, incorporating hypothetical levels of
9 additional revenue and the additional expense separately.

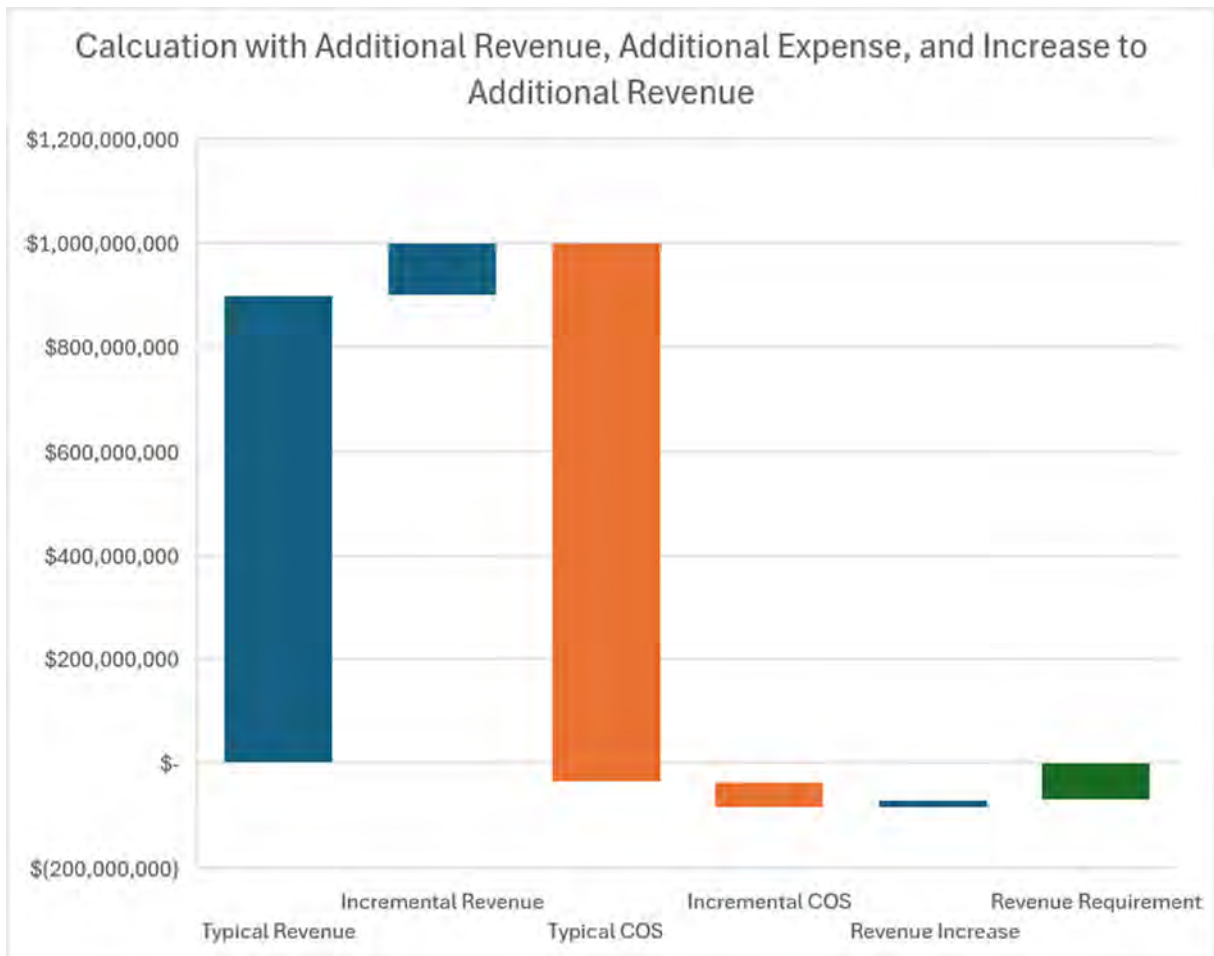
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11

1 However, because Staff recommends that all customers receive an increase in
2 this case, the bills paid by large load customers will also be increasing. Therefore, it is
3 appropriate to adjust the revenue requirement which is otherwise recoverable from
4 other customers by the net revenue that the large load customers will be providing
5 under the increased rates. An example of that calculation using hypothetical values is
6 set out below:

7



8

9 Q. What are the revenues and cost of service calculated in this case?

10 A. Staff experts Kim Cox, Amanda Rucker, and Randall T. Jennings calculated
11 normalized and annualized revenues and billing determinants for the test year, as

1 updated through December 31, 2025. The total rate revenues calculated are
2 \$898,658,443.⁶ However, that number includes the revenue from charges such as the
3 solar block charge and battery fees that are not rates that will change in this rate case.
4 The revenue from rates that will change in this rate case is \$899,422,100. Without the
5 large loads adjustment, the amount that would be recovered through new rates is
6 \$982,722,925, which is the total Missouri jurisdictional retail cost of service.

7 Q. Excluding the true-up plug, what increase would generally be applicable,
8 as a percent of revenue from rates subject to change in this case?

9 A. Staff would generally recommend a rate increase of \$84,485,282 as of the
10 update cut off. This would mean customer bills would increase approximately 9.41%, all
11 else being equal.

12 Q. What incremental revenues are included in the true-up plug?

13 A. It is reasonable in this case to incorporate an additional
14 *** [REDACTED] *** in rate revenue from Customer A, reflecting a single year of
15 revenue on the LLPS tariff at a demand of *** [REDACTED] *** load factor, and a
16 total of *** [REDACTED] *** in Customer B rate revenue, reflecting a single year of
17 revenue on the LPS tariff at a demand of *** [REDACTED] *** load factor. However,
18 the total rate revenues already include *** [REDACTED] *** of Customer B revenue,

⁶ Additional non-rate revenues are also calculated in Staff's Accounting Schedules, which includes transmission revenue, rent revenue, and other revenue not received from customer bills. Further, revenue from miscellaneous charges for tariffed rates such as returned check charges, are additional retail revenues. Therefore, the percentage increase included in Staff Accounting Schedules shows the percentage increase to current rate revenues, which will differ from the actual percentage increase applicable to rates that are changing in a given rate case.

1 annualized as of the update cut off of December 31, 2025. The net of these amounts for
2 the true-up plug is *** [REDACTED] ***. The total additional revenue for the true-up plug
3 for Customers A & B, before this rate increase, is *** [REDACTED] ***.

4 Q. What incremental expenses are included in the true-up plug?

5 A. It is reasonable in this case to incorporate an estimate of the
6 additional expense that will be incurred to procure energy to serve Customer A at
7 a demand of *** [REDACTED] *** load factor and Customer B at a demand of
8 *** [REDACTED] *** load factor. As with revenues, because the usage of
9 Customer B annualized for December 31, 2025, is already included in Staff's production
10 modeling and other cost of service calculations, the true-up plug only calculates the
11 expenses associated with the incremental demand and energy of Customer B between
12 the update level and the true-up level. Those incremental expenses for Customers A & B
13 total to *** [REDACTED] ***.

14 Q. Is the true-up plug simply the incremental revenue minus the incremental
15 expense?

16 A. No. The true-up plug cannot be calculated as the incremental revenue for
17 Customers A & B of *** [REDACTED] *** minus the total incremental expenses
18 for Customers A & B of *** [REDACTED] ***, because the total revenues from
19 Customers A & B will increase as an outcome of this case. If the Commission
20 increases rates in this case for all customers by 9.41%, then the incremental revenue
21 from these customers will also increase by that percentage.

1 Q. How does Staff solve for the increase applicable to all customers where a
2 portion of that increase will be offset by that same increase being applied to the
3 incremental revenue of Customers A & B.

4 A. Staff algebraically solves for the level of increase that increases all
5 revenues, including that of Customers A & B, that will produce the total Missouri
6 jurisdictional retail cost of service required. The resulting revenue requirement as a dollar
7 value is \$33,458,439, reflecting a true-up plug of \$51,026,843.⁷

8 Q. What is the Revenue Requirement as a percentage of revenue from rates
9 subject to change in this case?

10 A. As a percentage of revenue from rates subject to change in this rate case,
11 the Revenue Requirement is a 3.64% increase.

12 **CONCERNS WITH EVERGY'S TARIFF ADMINISTRATION**

13 Q. Did Staff include any revenue from interim capacity charges in its revenue
14 estimate at this time?

15 A. No. The EMM LLPS tariff includes the following provision:

16 INTERIM CAPACITY

17 If the Company determines that the Customer's load cannot be
18 served by the Company's existing system capabilities, the Company
19 may enter into specific market contract agreements to provide the
20 necessary capacity requirements of the Customer until sufficient
21 system capacity may be supplied by the Company. The Customer
22 and the Company must mutually agree on the terms for the Interim
23 Capacity procured by the Company pursuant to an Interim Capacity
24 Agreement. The Customer shall be subject to an additional demand
25 charge (the "Interim Capacity Adjustment") calculated according to

⁷ This is inclusive of the "Allowances for Known and Measurable Changes / True-Up Estimate" of \$28,000,000 reflected in the Staff Accounting Schedules.

1 the terms of an Interim Capacity Agreement, with Customer
2 responsible for the full costs thereof and the terms of the
3 Customer's Interim Capacity Agreement.

4 Q. EMM's responses to DR Nos. 0322.2 and 0322.4 indicate that there is a
5 system wide need for additional capacity including large load, but that EMM has not
6 utilized its ability to recover the revenue from large load customers under the Interim
7 Capacity provisions of its LLPS tariff. As discussed by Staff expert Claire M. Eubanks, PE,
8 it appears that EMM has not analyzed whether "the Customer's load cannot be served by
9 the Company's existing system capabilities." If the Commission determines that an
10 interim capacity charge should be applied to LLPS customers, the revenue associated
11 with LLPS customers will need to be accordingly adjusted for purposes of establishing
12 rates in this case.

13 Q. Are there elements of the Customer A ESA that are not apparently
14 consistent with the Commission's order in EO-2025-0154 and the LLPS tariff?

15 A. Yes. As discussed by Staff expert Claire M. Eubanks, PE, the ESA with
16 Customer A includes *** [REDACTED]

17 [REDACTED]

18 [REDACTED]

19 [REDACTED] *** Each of these provisions has a practical effect on the level of

20 demand that is the basis for the calculation of the 80% minimum demand provision.

21 Commission resolution of these issues could result in adjustment to the revenue

22 associated with LLPS customers which will need to be accordingly reflected for

23 purposes of establishing rates in this case. EMM's response to DR No. 0410 is attached

1 as Highly Confidential Schedule SLKL-d3, and is further discussed by Staff expert
2 Claire M. Eubanks, PE.

3 Q. *** [REDACTED]
4 [REDACTED] ? ***

5 A. Yes. *** [REDACTED]
6 [REDACTED]
7 [REDACTED]
8 [REDACTED] [REDACTED]
9 [REDACTED]
10 [REDACTED]
11 [REDACTED]
12 [REDACTED]
13 [REDACTED] *** The *** [REDACTED]

14 [REDACTED], *** received in response to Staff DR No. 0392, is attached as Highly Confidential
15 Schedule SLKL-d4.

16 Q. Is EMM appropriately calculating the minimum bill for Customer A?

17 A. No. The LLPS tariff states:

18 MINIMUM MONTHLY BILL
19 Customers taking service under Schedule LLPS shall be subject to
20 a Minimum Monthly Bill that includes and is the
21 sum of each of the following charges:
22 1. Demand Charge;
23 2. Customer Charge;
24 3. Grid Charge;
25 4. Reactive Demand Adjustment;

1 5. Other Demand-Based Riders approved by the Commission in the
2 future; and,
3 6. Cost Stabilization Rider.
4 The Customer's Minimum Demand shall be used to determine
5 these charges.

6 EMM's response to Staff DR No. 0415, attached as Highly Confidential
7 Schedule SLKL-d5, includes the following,

8 *** [REDACTED]
9 [REDACTED]
10 [REDACTED]
11 [REDACTED]
12 [REDACTED]
13 [REDACTED]
14 [REDACTED]
15 [REDACTED]
16 [REDACTED]
17 [REDACTED] ***

18 Q. Can you explain the inconsistency between the tariff provision and the
19 EMM practice?

20 A. Yes. *** [REDACTED]
21 [REDACTED]
22 [REDACTED]
23 [REDACTED]
24 [REDACTED]
25 [REDACTED] ***

26 Q. Are there other areas of concern with the LLPS tariff and EMM practices?

1 A. Yes. While additional review is occurring and discovery is not complete,
2 Staff notes the following areas of concern at this time *** [REDACTED]

3 [REDACTED] ***:

4 1. *** [REDACTED], ***
5 discussed in response to Staff DR No. 0393, attached as Highly
6 Confidential Schedule SLKL-d6.

7 2. *** [REDACTED], *** discussed in response
8 to Staff DR No. 0407, attached as Highly Confidential Schedule
9 SLKL-d7.

10 **INCREMENTAL EXPENSES AND THE FAC**

11 **Incremental Expense**

12 Q. How did Staff calculate the incremental expense used to calculate the net
13 revenue associated with each large customer?

14 A. For each month, Staff calculated the demand and energy for each
15 customer at the level annualized for true-up. Because Customer B's usage at the level
16 annualized for the update is included in NSI and production cost modeling, Staff found
17 the difference between the true-up level and the update level, and used that differing
18 amount for calculating incremental expense. The resulting MWh and MW, by month,
19 were multiplied by estimated energy expense per MWh, and multiplied by estimated
20 transmission expenses per MWh and MW, as appropriate.

21 Q. How did Staff calculate the incremental energy expense used to calculate
22 the net revenue associated with each large customer?

23 A. Staff used a load-weighted average energy expense per MWh for each
24 month, and applied that value to the MWh of load for each month.

1 Q. Does Staff’s estimation of incremental energy expense consider the load
2 factors specific to each net revenue scenario?

3 A. Yes. Staff relied on Evergy’s most recently provided “Incremental Cost
4 Analysis Study by Load Factor,” for hourly load profiles to apply to SPP Day 2 or
5 Day Ahead (DA) LMPs for load.⁸ Those weighted average LMPs, by month and by load
6 factor, are set out below, using the Staff normalized DA LMPs:

7

	January	February	March	April	May	June	July	August	September	October	November	December
20% LF	\$ 40.26	\$ 33.68	\$ 17.09	\$ 31.26	\$ 35.13	\$ 33.97	\$ 42.35	\$ 33.84	\$ 33.97	\$ 34.02	\$ 32.44	\$ 23.18
30% LF	\$ 38.05	\$ 32.94	\$ 15.85	\$ 29.62	\$ 33.90	\$ 32.68	\$ 40.01	\$ 32.14	\$ 32.43	\$ 32.51	\$ 31.16	\$ 21.39
40% LF	\$ 38.10	\$ 33.43	\$ 15.94	\$ 29.38	\$ 33.73	\$ 32.28	\$ 39.17	\$ 31.51	\$ 31.85	\$ 32.20	\$ 31.15	\$ 21.39
50% LF	\$ 37.68	\$ 32.91	\$ 15.65	\$ 28.87	\$ 33.26	\$ 31.76	\$ 38.36	\$ 30.96	\$ 31.27	\$ 31.67	\$ 30.77	\$ 21.00
60% LF	\$ 36.88	\$ 31.72	\$ 14.99	\$ 27.95	\$ 32.30	\$ 30.78	\$ 37.18	\$ 30.14	\$ 30.30	\$ 30.72	\$ 29.97	\$ 20.19
70% LF	\$ 36.27	\$ 30.88	\$ 14.53	\$ 27.32	\$ 31.67	\$ 30.16	\$ 36.43	\$ 29.64	\$ 29.68	\$ 30.09	\$ 29.41	\$ 19.60
80% LF	\$ 36.27	\$ 30.83	\$ 14.50	\$ 27.23	\$ 31.57	\$ 30.04	\$ 36.26	\$ 29.51	\$ 29.54	\$ 29.97	\$ 29.36	\$ 19.57
90% LF	\$ 36.29	\$ 30.67	\$ 14.46	\$ 27.09	\$ 31.38	\$ 29.77	\$ 35.91	\$ 29.28	\$ 29.26	\$ 29.76	\$ 29.20	\$ 19.49
100% LF	\$ 35.50	\$ 29.64	\$ 13.82	\$ 26.30	\$ 30.55	\$ 28.92	\$ 34.95	\$ 28.63	\$ 28.44	\$ 28.94	\$ 28.51	\$ 18.76

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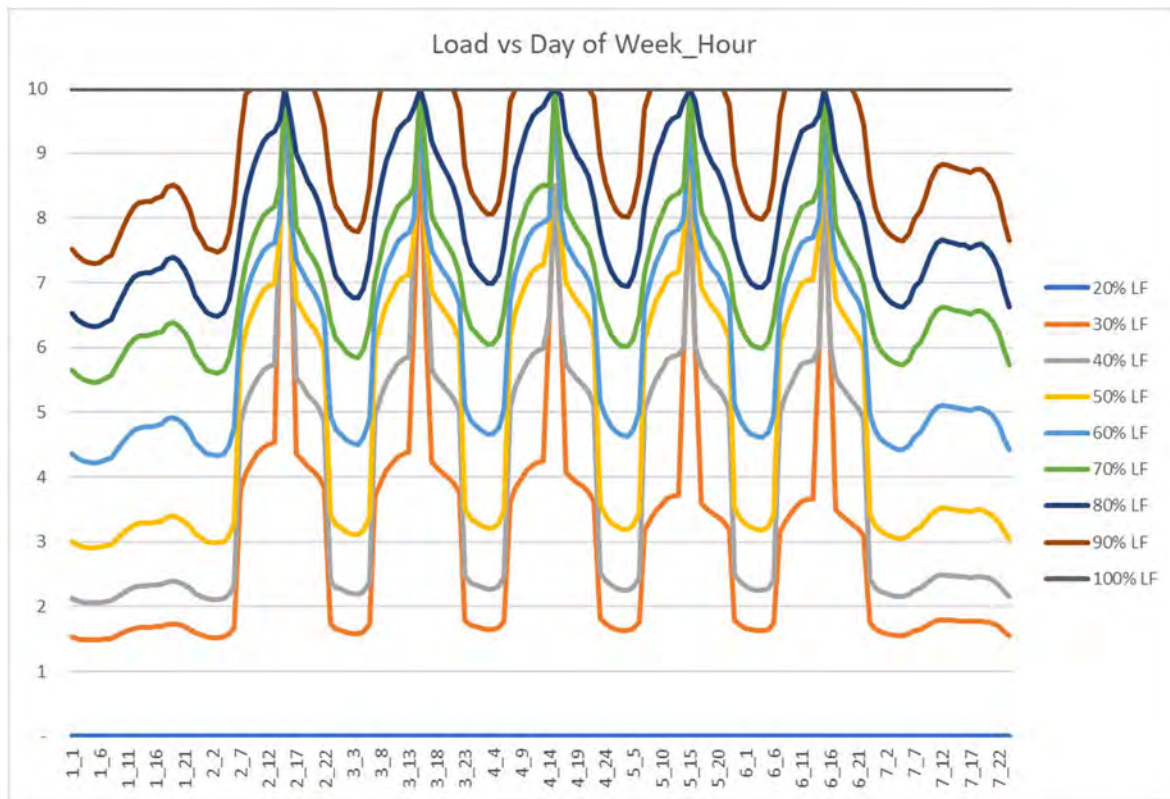
9 Q. How do DA LMPs relate to the cost of serving large customers?

10 A. Like all other customers, the energy that EMM sells to its large customers
11 is purchased at wholesale through the SPP integrated marketplace. While other
12 expenses and revenues will be incurred or received for EMM’s purchases of energy to
13 serve its retail load, the bulk of those transactions are transacted in the DA market.
14 At this time, particularly in light of the limited information available about either hourly or
15 intra-hourly loads of large customers, it is reasonable to focus on the DA LMP as the basis
16 of energy expense for serving large customers.

⁸ File, “2025 Incremental Load Cost Analysis_CONF.xlsx,” provided by email, “RE: [EXTERNAL]BEDR-2025-1636/1637 - EMM/EMW Eco Devo Riders: Request for Supporting Documentation [CONF],” from Anthony Westenkirchner to Tracy Johnson, J Luebbert, and Mark Johnson, on May 1, 2025, updated with prices provided in file, “CONF_2026 Incremental Load Cost Analysis_Workpaper.xlsx,” provided by email to Travis Pringle related to BEDR-2026-1837, on or about June 10, 2026.

1 Q. Are the hourly load profiles provided in the “Incremental Cost Analysis
2 Study by Load Factor,” reliable for production cost modeling?

3 A. No. These load profiles are uniform for the type of day, distinguished by
4 whether or not a day is a week day or a weekend. The graph provided by EMM in its
5 referenced workpaper is reproduced below:



7
8 Q. Is this usage pattern consistent with what you would expect for a
9 data center?

10 A. No. I would expect longer “up” times, and I would expect seasonal
11 variability associated with cooling load.

12 Q. What is the value of this load profile for purposes of your calculation of net
13 revenue provided by large loads?

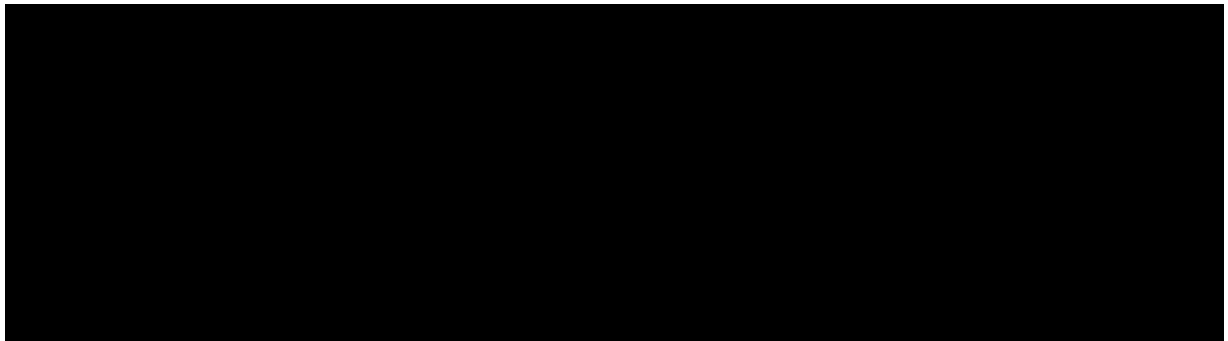
1 A. Particularly at the relatively higher load factors actually used in
2 Staff's calculation of net revenues, these load profiles are useful to generally reflect
3 some level of energy usage variation over time, in a manner that will generally coincide
4 with higher usage during times of average high use, and lower usage during times of
5 average low use. In other words, these load profiles result in a more conservative
6 (i.e., friendlier to EMM) view of net revenue from large customers, than would be
7 accomplished with an around-the-clock average LMP which is the practical alternative
8 to use of these load profiles.

9 Q. How were incremental transmission expenses estimated?

10 A. The incremental demand per kW month was multiplied by a value
11 estimated by Staff expert J Luebbert as the sum of SPP fees and expenses that are billed
12 on the basis of utility demands. The incremental energy per kWh in each month was
13 multiplied by a value estimated by Staff expert J Luebbert as the sum of SPP fees and
14 expenses that are billed on the basis of utility energy requirements. For the true-up plug,
15 these amounts are not subject to transmission sharing. For the FAC base factor
16 adjustment, discussed below, I did apply the transmission sharing percentage.

17 The calculations for incremental energy and transmission expenses are
18 summarized below:

19 ***



21 ***

FAC Adjustments for Expected True-up Calculations

Q. Staff expert Brooke Mastrogiannis provides an FAC base calculation, subject to revision at true-up, without any of Customer A load and with only the portion of Customer B load annualized as of the update of December 31, 2025, which is *** [REDACTED] ***. She also provides an FAC base calculation that is adjusted for expected true-up calculations. What information did you provide to Ms. Mastrogiannis to calculate the adjusted base factor?

A. I provided Ms. Mastrogiannis the amount of incremental energy expense associated with large loads I estimated for true-up, and the amount of incremental transmission expense associated with large loads I estimated for true-up, adjusted by the transmission sharing percentage provided by Staff expert Stacy Henderson. I also provided the incremental Missouri-jurisdictional NSI associated with the loss-adjusted true-up estimates for large loads. These amounts are provided in the tables below:

[REDACTED]

[REDACTED]

1 **Mitigation Options**

2 Q. How does customer growth increase FAC charges and cause harm to
3 customers, all else being equal?

4 A. At the end of this rate case, customers will be paying rates to cover the total
5 cost of service determined by the Commission. New load will pay new revenues,
6 including revenues from rates designed to pay for the cost of existing generation facilities.
7 EMM will incur some new expenses and have some increases to cost of service in order
8 to provide service to the new load, consistent with the calculations set out above for the
9 net revenue to include in the cost of service calculation in this case. Simultaneously,
10 increased energy expense is socialized through the FAC. Large customers will be paying
11 rates designed to recover the cost of serving them, including energy charge rates to
12 recover the cost of wholesale energy purchases to serve them. At the same time, the
13 additional wholesale energy purchases will flow into the FAC, and will be recovered from
14 all customers to the extent that they exceed the net base energy cost set in this rate case.

15 Q. Please briefly describe Staff's FAC base factors.

16 A. The preliminary FAC base calculation provided in the testimony of
17 Ms. Mastrogiannis provides an FAC base calculation, subject to revision at true-up,
18 without any Customer A load and with only the portion of Customer B load annualized as
19 of the update of December 31, 2025 *** [REDACTED] ***. The FAC base calculation
20 provided in the testimony of Ms. Mastrogiannis starts with that preliminary FAC base
21 calculation, and incorporates additional Missouri jurisdictional energy-related expenses
22 and additional Missouri jurisdictional NSI associated with *** [REDACTED]

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[REDACTED]

[REDACTED]. *** Ms. Mastrogiannis' FAC base calculation is subject to revision at true-up for both matters and the large customer annualization you provided, including any revisions to production modeling and production modeling inputs.

Q. While both FAC base factors are subject to true-up, which should the Commission order under what circumstances?

A. While additional recommendations may be forthcoming from other parties, at this point Staff has two alternative recommendations:

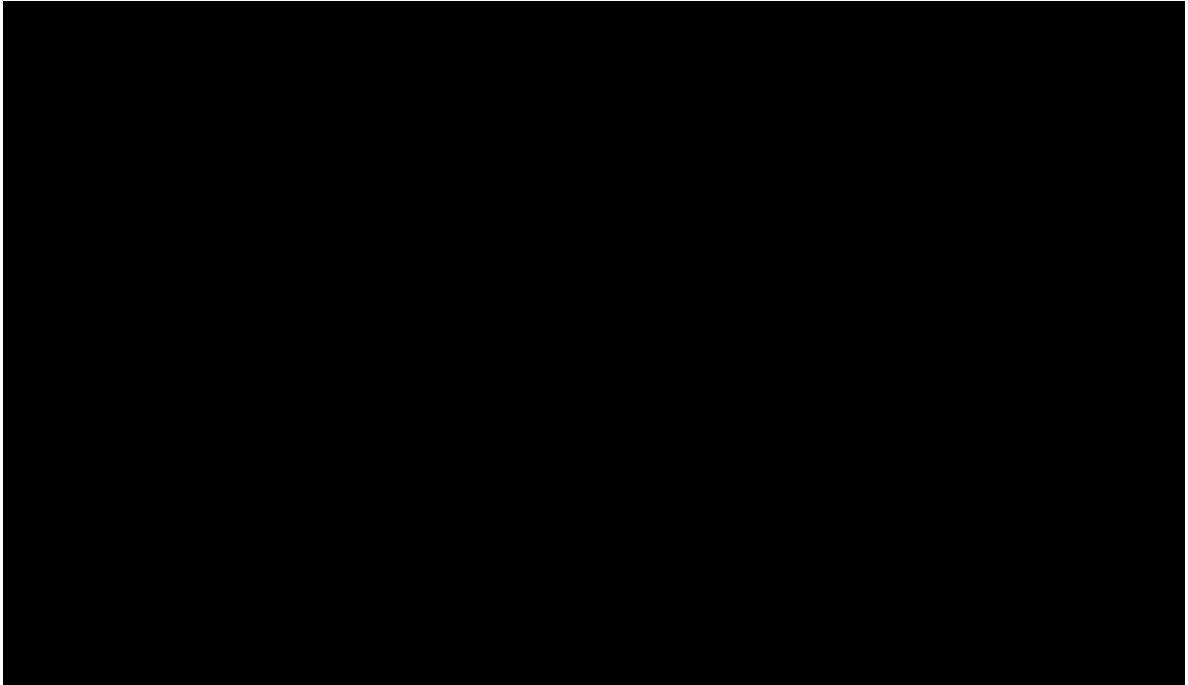
Option 1) Use the FAC base factor adjusted to reflect Customer A at *** [REDACTED] *** and customer B at *** [REDACTED] ***, which insulates non-large load customers from only the adverse FAC impact of the level of load captured in this rate case, and keeps LLPS customers in the FAC, or

Option 2) Use the preliminary FAC base factor as adjusted to reflect only the difference between Customer B load at the update cut off and Customer B load at true-up cut off, and modify the FAC as discussed below, to remove LLPS customers from the FAC.

Q. Assuming Customer A *** [REDACTED] [REDACTED] *** what impact will that have on EMM?

A. The graph below provides monthly bill calculations for Customer A from January 2027 – December 2030, the four years rates established in this case could be effective, excluding FAC and MEEIA revenue. For these calculations, Staff used the monthly energy for Customer A that EMM used in the calculations it relied upon in the EMM Class Cost of Service (CCoS) study, and the demands indicated in the legend.

1



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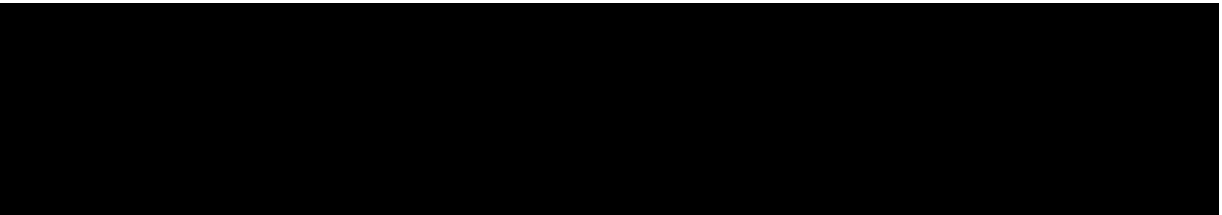
4

By year, the differences between the monthly revenue included in the Staff's

5

true-up plug and the revenue expected under the scenarios is provided in the table below:

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The above table also uses the estimated monthly transmission expense and

10

EMM's forward-looking LMPs used in its updated IRP to estimate the incremental

11

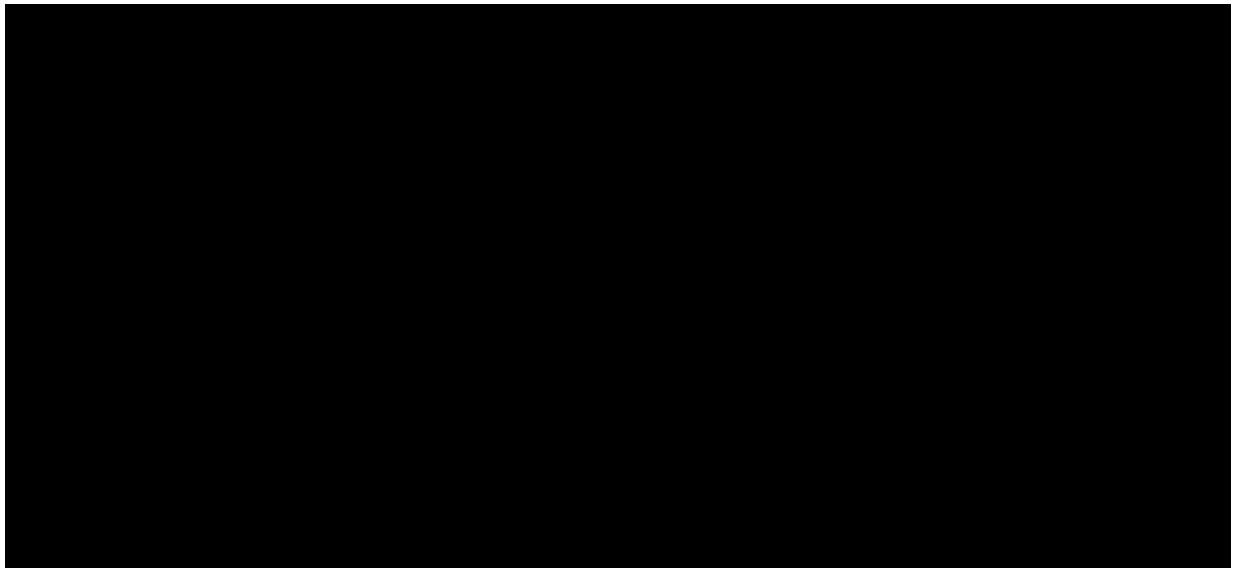
expenses that will offset that additional rate revenue.⁹ Those calculations show that if

⁹ Prices provided in file, "CONF_2026 Incremental Load Cost Analysis_Workpaper.xlsx," provided by email to Travis Pringle related to BEDR-2026-1837, on or about June 10, 2026.

1 EMM absorbed the cost of energy and transmission expense associated with
2 Customer A's growth during the time rates from this case will be in effect, that EMM will
3 still gain *** [REDACTED] *** in additional revenue during those times, if the
4 incremental expense is excluded from the FAC.

5 However, unless otherwise ordered by the Commission, each additional kWh sold
6 to Customer A will be included in the EMM FAC.¹⁰ This will socialize much of the
7 incremental expense of serving the growing load of Customer A to all customers, on the
8 basis of the amount of energy that customer consumes.

9 ***



10

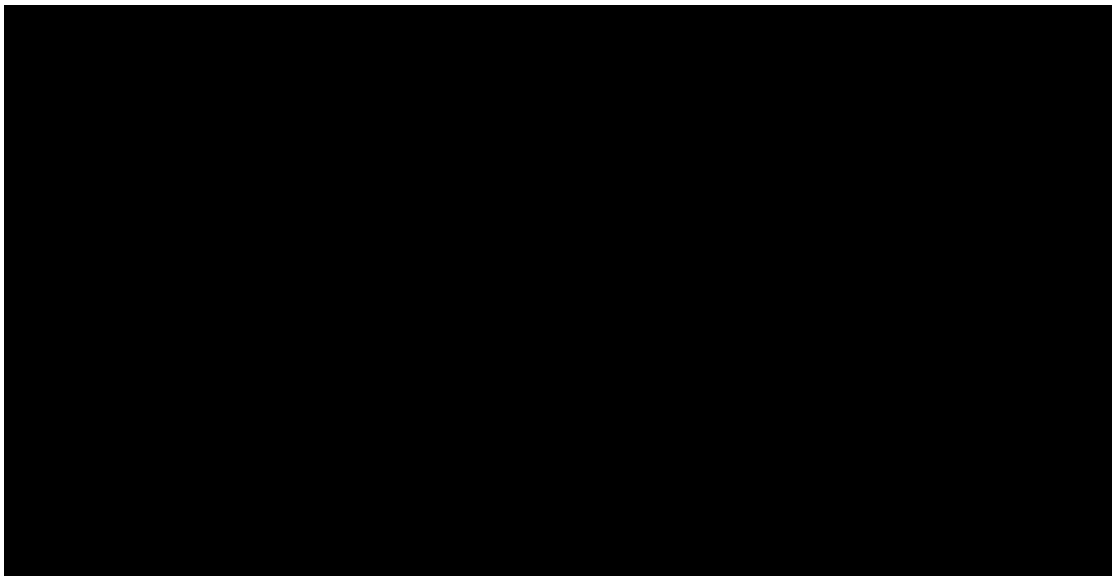
11 ***

12 Q. Have you estimated the impact of Customer A's growth on other customers
13 through the operation of the FAC?

¹⁰ The calculations reflected below are based on EMM's forecast energy expense levels.

1 A. Yes. Using EMM’s IRP energy price forecast LMPs, the load ramp
2 in DR No. 0293, and Mr. Luebbert’s estimation of SPP expenses, if Customer A is
3 annualized into this rate case and the FAC base factor at *** [REDACTED]
4 [REDACTED] *** over the next four years, other
5 ratepayers will pay about *** [REDACTED] *** in additional FAC charges while EMM
6 retains about *** [REDACTED] *** in positive regulatory lag.¹¹

7 ***



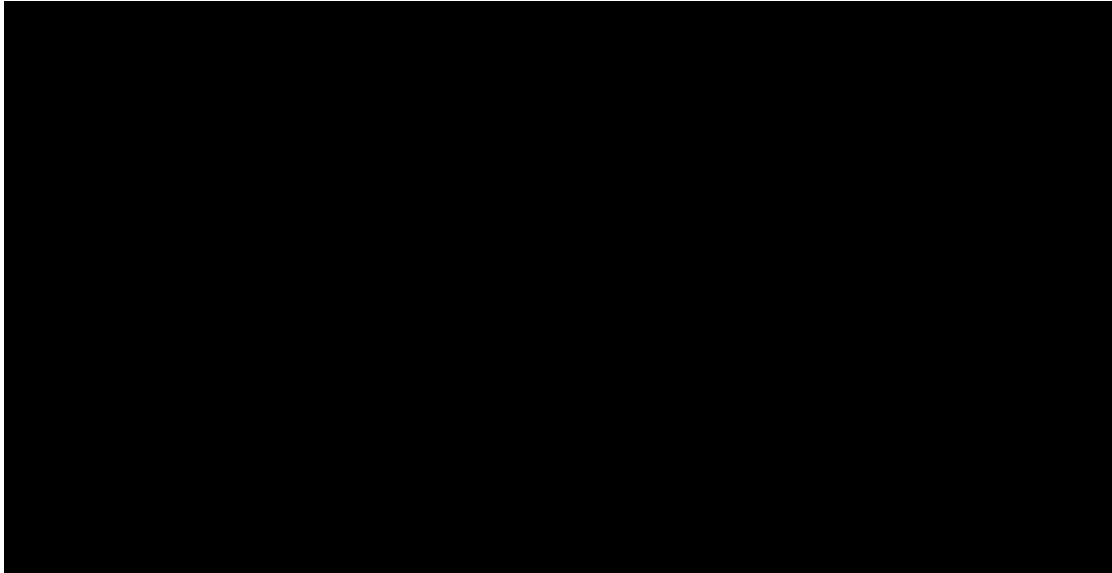
8 ***

9
10 Q. If the FAC is modified to remove LLPS customers, will other customers bear
11 the additional energy expenses associated with Customer A’s continued growth through
12 the operation of the FAC?

¹¹ These values are not a prediction, but are simply the amounts resulting from the described calculations. Actual impact to ratepayers and EMM will vary based on actual future energy market prices and actual future LLPS loads. Further, additional LLPS customers may materialize during the time rates from this case are in effect. These amounts will also vary if the *** [REDACTED] *** contract capacity is relied upon.

1 A. No. Removing Customer A from the FAC would largely mitigate the harm to
2 other ratepayers passed through the FAC, while still allowing EMM *** [REDACTED] ***
3 in positive regulatory lag over the next four years.

4 ***



5

6 ***

7 Q. Can the FAC be modified in this case to exclude LLPS customers from
8 paying the FAC, and to modify the calculations to largely exclude the expenses from the
9 FAC that are caused by LLPS customers?

10 A. Yes, it is a general rate case.

11 Q. Staff acknowledged that it was not seeking to relitigate the rate structure
12 issues of EO-2025-0154 in this case. Is this issue different?

13 A. Yes. As discussed by Staff expert Claire M. Eubanks, PE, the Commission decided
14 that it “will not change the existing FAC tariff sheet until a rate case is filed.” This is a
15 general rate case and the Commission may order modification of the FAC in this case.

1 Q. If the Commission accepts Staff's Option 2 above, what FAC modifications
2 are necessary?

3 A. Staff recommends that the FAC calculations going forward be modified by
4 removing LLPS customers from its applicability and the calculation of Missouri
5 jurisdictional NSI, and by subtracting the following from Missouri jurisdictional energy
6 expense. Staff's recommendation does not require the creation of a separate SPP load
7 node, and relies on the currently established EMM load node for these calculations, set
8 out below:

9 1) The DA energy expense of each LLPS customer x the EMM Load
10 Node LMP. To perform this calculation EMM will need to supply the
11 hourly loads of each LLPS customer, and the settled Load DA LMP
12 at the EMM load node for each hour.

13 2) The load side of SPP energy-based transactions, proportionate to
14 LLPS kWh/month as compared to EMM's Missouri jurisdictional
15 kWh/Month.¹²

16 3) The load side of SPP demand-based transactions, proportionate
17 to LLPS kW/month as compared to EMM's Missouri jurisdictional
18 kW/Month.¹³

19 As discussed further by Ms. Mastrogiannis, appropriate reporting requirements
20 associated with these items should also be ordered by the Commission, if the
21 Commission accepts Staff's Option 2, above.

22 Q. If the Commission orders Staff's Option 2, will EMM be harmed?

¹² To perform this calculation EMM will need to supply the total LLPS customer energy per calendar month, the total EMM Missouri jurisdictional energy per calendar month, and the total SPP charges to EMM that were calculated based on EMM's energy usage in a month, without regard to generation sold by EMM.

¹³ To perform this calculation EMM will need to supply the LLPS customer demand for each calendar month coincident with the total EMM Missouri jurisdictional demand per calendar month, and the total EMM Missouri jurisdictional demand per calendar month, and the total SPP charges to EMM that were calculated based on EMM's demand in a month, without regard to generation sold by EMM.

1 A. No. In EO-2025-0154 the Commission found that “Evergy’s LLPS Rate Plan
2 proposal, as modified by the Agreement, is the best resolution of this case because it
3 implements a complete LLPS framework that aligns with Section 393.130.7, RSMo, by
4 establishing a tariffed service and class for customers at or above 75 MW of demand, with
5 clear eligibility, pricing, commitments, and safeguards that ensure these customers pay
6 their share of costs while enabling Missouri to compete for transformational loads.”¹⁴
7 Staff is recommending those rates be increased in this case consistent with the overall
8 ordered increase. Even if EMM incurs additional costs to serve new LLPS loads, such as
9 capacity expenses or related capital costs, the LLPS rates are designed to recover
10 revenue associated with that cost of service, and any growth will provide significant
11 positive regulatory lag available to EMM to provide revenues net of the cost of energy and
12 transmission expenses.

13 ***



14 ***
15

¹⁴ *Report and Order* in EO-2025-0154, “In the Matter of the Application of Evergy Metro, Inc. d/b/a Evergy Missouri Metro and Evergy Missouri West, Inc. d/b/a Evergy Missouri West for Approval of New and Modified Tariffs for Service to Large Load Customers,” at page 25.

1 Q. Will this approach shield non-LLPS ratepayers from adverse impacts of
2 large customer growth on the FAC?

3 A. No. This approach will not protect ratepayers from large customer growth
4 that occurs outside of the LLPS class, nor will it protect ratepayers from expenses related
5 to EMM forecast errors which are primarily addressed in the Real Time or Day 1 Market,
6 nor expenses related to incremental capacity costs that are otherwise recoverable
7 through the FAC, or other changes in FAC-recoverable expenses caused by LLPS
8 customers *** [REDACTED] ***.

9 **NET IMPACT TO NON-LLPS RATEPAYERS**

10 Q. Using the information available to Staff at this time, what range of impacts
11 can be expected over the next 4 years due to large loads?

12 A. Assuming Staff's recommended increase to Customer B's rates in
13 this case, including Customer B at the annualized level of *** [REDACTED]
14 [REDACTED] *** will reduce customer rates in this case by approximately
15 *** [REDACTED] ***, per year, for the next four years all else being equal, and assuming
16 (1) no further growth occurs, and (2) that full load is reflected in the FAC base factor on a
17 Missouri jurisdictional basis.

18 Assuming Staff's recommended increase to Customer A's rates in this case,
19 including Customer A at the annualized level of *** [REDACTED] ***
20 will reduce customer rates in this case by approximately *** [REDACTED] ***, per year,
21 for the next four years all else being equal, while simultaneously either (1) harming
22 customers through the operation of the FAC by approximately *** [REDACTED] *** over

1 the next 4 years, for a net benefit of *** [REDACTED] ***, under FAC Option 1 based on
2 EMM's forecast energy expense levels, or (2) mitigating harm to other customers through
3 the operation of the FAC, under FAC Option 2.

4 Q. Do these calculations consider if additional generation resources must be
5 built, if additional contract capacity must be secured, the operation of LLPS optional
6 riders or other agreements, or if other decisions made by EMM management cause
7 changes in circumstances that will be captured in future proceedings?

8 A. No.

9 **CONCLUSION**

10 Q. Does this conclude your direct testimony?

11 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) Case No. ER-2026-0143
Authority to Implement a General Rate)
Increase for Electric Service)

AFFIDAVIT OF SARAH L.K. LANGE

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW SARAH L.K. LANGE and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Direct Testimony-Revenue Requirement*; and that the same is true and correct according to her best knowledge and belief.

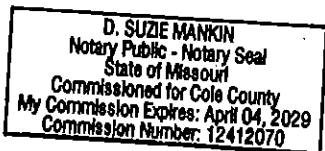
Further the Affiant sayeth not.

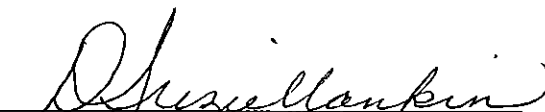


SARAH L.K. LANGE

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 23rd day of June 2026.





Notary Public

Sarah L.K. Lange

I received my J.D. from the University of Missouri, Columbia, in 2007, and am licensed to practice law in the State of Missouri. I received my B.S. in Historic Preservation from Southeast Missouri State University, and took courses in architecture and literature at Drury University. Since beginning my employment with the MoPSC I have taken courses in economics through Columbia College and courses in energy transmission through Bismarck State College, and have attended various trainings and seminars, indicated below.

I began my employment with the Commission in May 2006 as an intern in what was then known as the General Counsel's Office. I was hired as a Legal Counsel in September 2007, and was promoted to Associate Counsel in 2009, and Senior Counsel in 2011. During that time my duties consisted of leading major rate case litigation and settlement, and presenting Staff's position to the Commission, and providing legal advice and assistance primarily in the areas of depreciation, cost of service, class cost of service, rate design, tariff issues, resource planning, accounting authority orders, construction audits, rulemakings and workshops, fuel adjustment clauses, document management and retention, and customer complaints.

In July 2013 I was hired as a Regulatory Economist III in what is now known as the Tariff / Rate Design Department. In this position my duties include providing analysis and recommendations in the areas of RTO and ISO transmission, rate design, class cost of service, tariff compliance and design, and regulatory adjustment mechanisms and tariff design. I also continue to provide legal advice and assistance regarding generating station and environmental control construction audits and electric utility regulatory depreciation. I have also participated before the Commission under the name Sarah L. Kliethermes.

Presentations

Midwest Energy Policy Series – Impact of ToU Rates on Energy Efficiency (August 14, 2020)

Billing Determinants Lunch and Learn (March 27, 2019)

Support for Low Income and Income Eligible Customers, Cost-Reflective Tariff Training, in cooperation with U.S.A.I.D. and NARUC, Addis Ababa, Ethiopia (February 23-26, 2016)

Fundamentals of Ratemaking at the MoPSC (October 8, 2014)

Ratemaking Basics (Sept. 14, 2012)

Participant in Missouri's Comprehensive Statewide Energy Plan working group on Energy Pricing and Rate Setting Processes.

Relevant Trainings and Seminars

FRI Advanced Seminar on Transformation Utility Pricing & Rate Design (April 7 - 9, 2025)

Regional Training on Integrated Distribution System Planning for Midwest/MISO Region (October 13-15, 2020)

"Fundamentals of Utility Law" Scott Hempling lecture series (January – April, 2019)

Today's U.S. Electric Power Industry, the Smart Grid, ISO Markets & Wholesale Power Transactions (July 29-30, 2014)

MISO Markets & Settlements training for OMS and ERSC Commissioners & Staff (January 27–28, 2014)

Validating Settlement Charges in New SPP Integrated Marketplace (July 22, 2013)

PSC Transmission Training (May 14 – 16, 2013)

Grid School (March 4–7, 2013)

Specialized Technical Training - Electric Transmission (April 18–19, 2012)

The New Energy Markets: Technologies, Differentials and Dependencies (June 16, 2011)

Mid-American Regulatory Conference Annual Meeting (June 5–8, 2011)

Renewable Energy Finance Forum (Sept. 29–Oct 3, 2010)

Utility Basics (Oct. 14–19, 2007)

Testimony and Staff Memoranda

Company	Case No.
Evergy Metro, Inc. d/b/a Evergy Missouri Metro In the Matter of Evergy Metro, Inc. d/b/a Evergy Missouri Metro's Request for Authority to Implement a General Rate Increase for Electric Service	ER-2026-0143
The Empire District Electric Company d/b/a Liberty In the Matter of the Application of The Empire District Electric Company d/b/a Liberty for a Certificate of Convenience and Necessity to Support Resource Adequacy	EA-2025-0299
Union Electric Company d/b/a Ameren Missouri In the Matter of the Application of Union Electric Company d/b/a Ameren Missouri for Permission and Approval and Certificates of Public Convenience and Necessity Authorizing it to Construct Renewable Generation Facilities	EA-2025-0239
Evergy Metro, Inc. d/b/a Evergy Missouri Metro Evergy Missouri West, Inc. d/b/a Evergy Missouri West In the Matter of the Application of Evergy Metro, Inc. d/b/a Evergy Missouri Metro and Evergy Missouri West, Inc. d/b/a Evergy Missouri West for Approval of New or Modified Tariffs to Permit Customers to Opt-Out of Time of Use Rates	ET-2026-0074
Union Electric Company d/b/a Ameren Missouri In the Matter of the Application of Union Electric Company d/b/a Ameren Missouri for Permission and Approval and Certificates of Public Convenience and Necessity Authorizing it to Construct a New Generation Facility and Battery Energy Storage System	EA-2025-0238
Union Electric Company d/b/a Ameren Missouri In the Matter of the Application of Union Electric Company d/b/a Ameren Missouri for Approval of New Modified Tariffs for Service to Large Load Customers	ET-2025-0184
Evergy Metro, Inc. d/b/a Evergy Missouri Metro Evergy Missouri West, Inc. d/b/a Evergy Missouri West In the Matter of the Application of Evergy Metro, Inc. d/b/a Evergy Missouri Metro and Evergy Missouri West, Inc. d/b/a Evergy Missouri West for Approval of New and Modified Tariffs for Service to Large Load Customers	EO-2025-0154
The Empire District Electric Company d/b/a Liberty In the Matter of the Petition of The Empire District Electric Company d/b/a Liberty for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in Its Missouri Service Area	ER-2024-0261
Evergy Metro, Inc. d/b/a Evergy Missouri Metro In the Matter of the Tariff Filings of Evergy Metro, Inc. d/b/a Evergy Missouri Metro.	ET-2025-0286
Evergy Missouri West, Inc. d/b/a Evergy Missouri West In the Matter of the Application of Evergy Missouri West, Inc. d/b/a Evergy Missouri West for Permission and Approval of Certificates of Public Convenience and Necessity Authorizing It to Construct, Install, Own, Operate, Manage, Maintain and Control Two Solar Generation Facilities.	EA-2024-0292

Company	Case No.
Union Electric Company d/b/a Ameren Missouri In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Adjust its Revenues for Electric Service.	ER-2024-0319
Evergy Missouri West, Inc. d/b/a Evergy Missouri West In the Matter of Evergy Missouri West, Inc. dba Evergy Missouri West's Request for Authority to Implement a General Rate Increase for Electric Service.	ER-2024-0189
Evergy Metro, Inc. d/b/a Evergy Missouri Metro Evergy Missouri West, Inc. d/b/a Evergy Missouri West In the Matter of Evergy Metro, Inc. d/b/a Evergy Missouri Metro's and Evergy Missouri West, Inc. d/b/a Evergy Missouri West's Solar Subscription Rider Tariff Filings	ET-2024-0182
Evergy Metro, Inc. d/b/a Evergy Missouri Metro Evergy Missouri West, Inc. d/b/a Evergy Missouri West The Staff of the Missouri Public Service Commission, Complainant, v Evergy Metro, Inc. d/b/a Evergy Missouri Metro's and Evergy Missouri West, Inc. d/b/a Evergy Missouri West	EC-2024-0092
Evergy Metro, Inc. d/b/a Evergy Missouri Metro Evergy Missouri West, Inc. d/b/a Evergy Missouri West In the Matter of the Joint Application of Evergy Metro, Inc. d/b/a Evergy Missouri Metro and Evergy Missouri West, Inc. d/b/a Evergy Missouri West for Approval of Tariff Revisions to TOU Program	ET-2024-0061
Union Electric Company d/b/a Ameren Missouri In the Matter of the Petition of Union Electric Company d/b/a Ameren Missouri for a Financing Order Authorizing the Issue of Securitized Utility Tariff Bonds for Energy Transition Costs related to Rush Island Energy Center	EF-2024-0021
Evergy Metro, Inc. d/b/a Evergy Missouri Metro Evergy Missouri West, Inc. d/b/a Evergy Missouri West In the Matter of Requests for Customer Account Data Production from Evergy Metro, Inc. d/b/a Evergy Missouri Metro and Evergy Missouri West, Inc. d/b/a Evergy Missouri West	EO-2024-0002
Evergy Metro, Inc. d/b/a Evergy Missouri Metro Evergy Missouri West, Inc. d/b/a Evergy Missouri West In the Matter of Evergy Metro, Inc. d/b/a Evergy Missouri Metro's Request to Revise Its Solar Subscription Rider	EO-2023-0423 EO-2023-0424
Evergy Metro, Inc. d/b/a Evergy Missouri Metro Evergy Missouri West, Inc. d/b/a Evergy Missouri West In the Matter of Evergy Metro, Inc. d/b/a Evergy Missouri Metro's Notice of Intent to File an Application for Authority to Establish a Demand-Side Programs Investment Mechanism	EO-2023-0369 EO-2023-0370
Union Electric Company d/b/a Ameren Missouri In the Matter of Union Electric Company d/b/a Ameren Missouri's 4 th Filing to Implement Regulatory Changes in Furtherance of Energy Efficiency as Allowed by MEEIA	ER-2023-0136

Company	Case No.
Union Electric Company d/b/a Ameren Missouri In the Matter of the Application of Union Electric Company d/b/a Ameren Missouri for Certificates of Convenience and Necessity for Solar Facilities	EA-2023-0286
Union Electric Company d/b/a Ameren Missouri In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Adjust its Revenues for Electric Service	ER-2022-0337
NextEra Energy Transmission Southwest, LLC In the Matter of the Application of NextEra Energy Transmission Southwest, LLC for a Certificate of Public Convenience and Necessity to Construct, Install, Own, Operate, Maintain, and Otherwise Control and Manage a 345 kV Transmission Line and associated facilities in Barton and Jasper Counties, Missouri	EA-2022-0234
Spire Missouri, Inc. In the Matter of Spire Missouri Inc.'s d/b/a Spire Request for Authority to Implement a General Rate Increase for Natural Gas Service Provided in the Company's Missouri Service Areas	GR-2022-0179
Evergy Missouri West, Inc. dba Evergy Missouri West In the Matter of Evergy Missouri West, Inc. dba Evergy Missouri West for a Financing Order Authorizing the Financing of Extraordinary Storm Costs Through an Issuance of Securitized Utility Tariff Bonds	EF-2022-0155
Evergy Metro, Inc. dba Evergy Missouri Metro Evergy Missouri West, Inc. dba Evergy Missouri West In the Matter of Evergy Metro, Inc. dba Evergy Missouri Metro's Request for Authority to Implement a General Rate Increase for Electric Service. In the Matter of Evergy Missouri West, Inc. dba Evergy Missouri West's Request for Authority to Implement a General Rate Increase for Electric Service.	ER-2022-0129 ER-2022-0130
The Empire District Electric Company d/b/a Liberty In the Matter of the Petition of The Empire District Electric Company d/b/a Liberty to Obtain a Financing Order that Authorizes the Issuance of Securitized Utility Tariff Bonds for Energy Transition Costs Related to the Asbury Plant	EO-2022-0193
The Empire District Electric Company d/b/a Liberty In the Matter of the Petition of The Empire District Electric Company d/b/a Liberty to Obtain a Financing Order that Authorizes the Issuance of Securitized Utility Tariff Bonds for Qualified Extraordinary Costs	EO-2022-0040
Ameren Transmission Company of Illinois In the Matter of the Application of Ameren Transmission Company of Illinois for a Certificate of Convenience and Necessity Under Section 393.170 RSMo Relating to Transmission Investments in Southeast Missouri	EA-2022-0099
The Empire District Electric Company d/b/a Liberty In the Matter of the Request of The Empire District Electric Company d/b/a Liberty for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in its Missouri Service Area	ER-2021-0312

Company	Case No.
Union Electric Company d/b/a Ameren Missouri In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Adjust its Revenues for Electric Service	ER-2021-0240
Ameren Transmission Company of Illinois In the Matter of the Application of Ameren Transmission Company of Illinois for a Certificate of Public Convenience and Necessity to Construct, Install, Own, Operate, Maintain, and Otherwise Control and Manage a 138 kV Transmission Line and associated facilities in Perry and Cape Girardeau Counties, Missouri	EA-2021-0087
Every Affiliates In the Matter of the Application of Every Metro, Inc. d/b/a Every Missouri Metro and Every Missouri West, Inc. d/b/a Every Missouri West for Approval of a Transportation Electrification Portfolio	ET-2021-0151
Spire Missouri, Inc. In the Matter of Spire Missouri Inc.'s d/b/a Spire Request for Authority to Implement a General Rate Increase for Natural Gas Service Provided in the Company's Missouri Service Areas	GR-2021-0108
Union Electric Company d/b/a Ameren Missouri In the Matter of the Request of Union Electric Company d/b/a Ameren for Approval of its Surge Protection Program	ET-2021-0082
Union Electric Company d/b/a Ameren Missouri In the Matter of the Request of Union Electric Company d/b/a Ameren Missouri to Implement the Delivery Charge Adjustment for the 1st Accumulation Period beginning September 1, 2019 and ending August 31, 2020	GT-2021-0055
The Empire District Electric Company In the Matter of The Empire District Electric Company's Tariffs Approval of a Transportation Electrification Portfolio for Electric Customers in its Missouri Service Area	ET-2020-0390
The Empire District Electric Company In the Matter of The Empire District Electric Company's Tariffs to Increase Its Revenues for Electric Service	ER-2019-0374
Union Electric Company d/b/a Ameren Missouri In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Decrease Its Revenues for Electric Service	ER-2019-0335
KCP&L Greater Missouri Operations Company In the Matter of KCP&L Greater Missouri Operations Company Request for Authority to Implement Rate Adjustments Required by 4 CSR 240-20.090(8) And the Company's Approved Fuel and Purchased Power Cost Recovery Mechanism	ER-2019-0413
Union Electric Company d/b/a Ameren Missouri In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Increase Its Revenues for Natural Gas Service	GR-2019-0077

cont'd Sarah L.K. Lange

Company	Case No.
Union Electric Company d/b/a Ameren Missouri In the Matter of the Application of Union Electric Company d/b/a Ameren Missouri Revised Tariff Sheets	ET-2019-0149
The Empire District Electric Company In the Matter of The Empire District Electric Company's Revised Economic Development Rider Tariff Sheets	ET-2019-0029
The Empire District Electric Company In the Matter of a Proceeding Under Section 393.137 (SB 564) to Adjust the Electric Rates of The Empire District Electric Company	ER-2018-0366
Union Electric Company d/b/a Ameren Missouri In the Matter of the Application of Union Electric Company d/b/a Ameren Missouri for Permission and Approval and a Certificate of Public Convenience and Necessity Authorizing it to Construct a Wind Generation Facility	EA-2018-0202
Kansas City Power & Light Company KCP&L Greater Missouri Operations Company In the Matter of Kansas City Power & Light Company's Request for Authority to Implement a General Rate Increase for Electric Service	ER-2018-0145 ER-2018-0146
Union Electric Company d/b/a Ameren Missouri In the Matter of the Application of Union Electric Company d/b/a Ameren Missouri for Approval of Efficient Electrification Program	ET-2018-0132
Union Electric Company d/b/a Ameren Missouri In the Matter of the Application of Union Electric Company d/b/a Ameren Missouri for Approval of 2017 Green Tariff	ET-2018-0063
Laclede Gas Company Laclede Gas Company d/b/a Missouri Gas Energy In the Matter of Laclede Gas Company's Request to Increase Its Revenue for Gas Service, In the Matter of Laclede Gas Company d/b/a Missouri Gas Energy's Request to Increase Its Revenue for Gas Service.	GR-2017-0215 GR-2017-0216
Kansas City Power & Light Company In the Matter of Kansas City Power & Light Company's Demand Side Investment Rider Rate Adjustment And True-Up Required by 4 CSR 240-3.163(8)	ER-2017-0316
Kansas City Power & Light Company In the Matter of Kansas City Power & Light Company's Demand Side Investment Rider Rate Adjustment And True-Up Required by 4 CSR 240-3.163(8)	ER-2017-0167
KCP&L Great Missouri Operations Company In the Matter of KCP&L Greater Missouri Operations Company's Annual RESRAM Tariff Filing	ET-2017-0097

cont'd Sarah L.K. Lange

Company	Case No.
Grain Belt Express Clean Line, LLC In the Matter of the Application of Grain Belt Express Clean Line LLC for a Certificate of Convenience and Necessity Authorizing It to Construct, Own, Operate, Control, Manage, and Maintain a High Voltage, Direct Current Transmission Line and an Associated Converter Station Providing an Interconnection on the Maywood - Montgomery 345 kV Transmission Line	EA-2016-0358
Kansas City Power & Light Company In the Matter of Kansas City Power & Light Company's Demand Side Investment Rider Rate Adjustment And True-Up Required by 4 CSR 240-3.163(8)	ER-2016-0325
Kansas City Power & Light Company In the Matter of Kansas City Power & Light Company's Request for Authority to Implement A General Rate Increase for Electric Service	ER-2016-0285
Union Electric Company d/b/a Ameren Missouri In the Matter of Union Electric Company d/b/a Ameren Missouri for Permission and Approval and a Certificate of Public Convenience and Necessity Authorizing it to Offer a Pilot Subscriber Solar Program and File Associated Tariff	EA-2016-0207
Union Electric Company d/b/a Ameren Missouri In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariff to Increase Its Revenues for Electric Service	ER-2016-0179
KCP&L Great Missouri Operations Company In the Matter of KCP&L Greater Missouri Operations Company's Request for Authority to Implement a General Rate Increase for Electric Service	ER-2016-0156
Empire District Electric Company In the Matter of The Empire District Electric Company's Request for Authority to Implement a General Rate Increase for Electric Service	ER-2016-0023
Ameren Transmission Company of Illinois In the Matter of the Application of Ameren Transmission Company of Illinois for Other Relief or, in the Alternative, a Certificate of Public Convenience and Necessity Authorizing it to Construct, Install, Own, Operate, Maintain and Otherwise Control and Manage a 345,000-volt Electric Transmission Line from Palmyra, Missouri to the Iowa Border and an Associated Substation Near Kirksville, Missouri	EA-2015-0146
Ameren Transmission Company of Illinois In the Matter of the Application of Ameren Transmission Company of Illinois for Other Relief or, in the Alternative, a Certificate of Public Convenience and Necessity Authorizing it to Construct, Install, Own, Operate, Maintain and Otherwise Control and Manage a 345,000-volt Electric Transmission Line in Marion County, Missouri and an Associated Switching Station Near Palmyra, Missouri	EA-2015-0145
Union Electric Company d/b/a Ameren Missouri In the Matter of Union Electric Company d/b/a Ameren Missouri's 2nd Filing to Implement Regulatory Changes in Furtherance of Energy Efficiency as Allowed by MEEIA	EO-2015-0055

cont'd Sarah L.K. Lange

Company	Case No.
Kansas City Power & Light Company In the Matter of Kansas City Power & Light Company's Request for Authority to Implement a General Rate Increase for Electric Service	ER-2014-0370
Empire District Electric Company In the Matter of The Empire District Electric Company for Authority to File Tariffs Increasing Rates for Electric Service Provided to Customers in the Company's Missouri Service Area	ER-2014-0351
Union Electric Company d/b/a Ameren Missouri City of O'Fallon, Missouri, and City of Ballwin, Missouri, Complainants v. Union Electric Company d/b/a Ameren Missouri, Respondent	EC-2014-0316
Union Electric Company d/b/a Ameren Missouri In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariff to Increase Its Revenues for Electric Service	ER-2014-0258
Union Electric Company d/b/a Ameren Missouri Noranda Aluminum, Inc., et al., Complainants, v. Union Electric Company d/b/a Ameren Missouri, Respondent	EC-2014-0224
Grain Belt Express Clean Line, LLC In the Matter of the Application of Grain Belt Express Clean Line LLC for a Certificate of Convenience and Necessity Authorizing It to Construct, Own, Operate, Control, Manage, and Maintain a High Voltage, Direct Current Transmission Line and an Associated Converter Station Providing an Interconnection on the Maywood - Montgomery 345 kV Transmission Line	EA-2014-0207
KCP&L Great Missouri Operations Company In the Matter of KCP&L Greater Missouri Operations Company's Application for Authority to Establish a Renewable Energy Standard Rate Adjustment Mechanism	EO-2014-0151
Kansas City Power & Light Company In the Matter of Kansas City Power & Light Company's Filing for Approval of Demand-Side Programs and for Authority to Establish A Demand-Side Programs Investment Mechanism	EO-2014-0095
Veolia Energy Kansas City, Inc. In the Matter of Veolia Energy Kansas City, Inc. for Authority to File Tariffs to Increase Rates	HR-2014-0066

Case No. ER-2026-0143

SCHEDULE SLKL-d2

through

SCHEDULE SLKL-d7

HAVE BEEN DEEMED

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