Exhibit No.:	
Issue(s):	*Fuel Adjustment Clause*
Witness:	*Brooke Mastrogiannis*
Sponsoring Party:	*MoPSC Staff*
Type of Exhibit:	*Rebuttal Testimony*
Case No.:	*EA-2026-0154*
Date Testimony Prepared:	*September 15, 2026*

MISSOURI PUBLIC SERVICE COMMISSION

INDUSTRY ANALYSIS DIVISION

ENERGY RESOURCES DEPARTMENT

REBUTTAL TESTIMONY

OF

BROOKE MASTROGIANNIS

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

CASE NO. EA-2026-0154

Jefferson City, Missouri
September 2026

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BROOKE MASTROGIANNIS

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

CASE NO. EA-2026-0154

Q. Please state your name and business address.

A. My name is Brooke Mastrogiannis, and my business address is Missouri Public Service Commission, 200 Madison Street, Jefferson City, Missouri 65101.

Q. By whom are you employed and in what capacity?

A. I am employed by the Missouri Public Service Commission ("Commission") as a Regulatory Compliance Manager.

Q. Please describe your educational background and work experience.

A. Please refer to the attached Schedule BM-r1.

Q. Have you previously filed testimony before this Commission?

A. Yes. Please refer to Schedule BM-d1 for a list of cases in which I have previously participated.

EXECUTIVE SUMMARY

Q. What is the purpose of your rebuttal testimony?

A. The purpose of my rebuttal testimony is to respond to Evergy Metro, Inc., d/b/a Evergy Missouri Metro's ("Evergy Missouri Metro" or "EMM") witness Ron Klote in regards to the assignment of Mullin Creek #2 directly to the Missouri jurisdiction of EMM.

FAC IMPACTS OF MULLIN CREEK #2 MISSOURI JURISDICTION

Q. What is EMM's proposed recommendation for Mullin Creek #2?

A. EMM witness Mr. Klote explains in his direct testimony on page 9 that Evergy Metro, Inc. intends to allocate or assign Mullin Creek #2 to its Missouri jurisdiction, referred to as EMM. Accordingly, the costs associated with Mullin Creek #2 will be 100% assigned to the EMM jurisdiction.

Q. How would assigning Mullin Creek #2 entirely to EMM impact the Fuel Adjustment Clause ("FAC")?

A. Mr. Klote recognizes in his direct testimony on page 9 that Evergy Metro, Inc., has assigned or allocated its generation assets and their associated plant investment and related revenue requirement between its Kansas and Missouri jurisdictions, including their respective Kansas and Missouri customers. In contrast, EMM plans to assign or allocate Mullin Creek #2 directly to the Missouri jurisdiction of EMM.

The way the FAC normally works, the actual net energy costs ("ANEC") during a future accumulation period in a Fuel Adjustment Rate ("FAR") filing are used to offset the net base energy costs ("NBEC"), which was determined in the most recent general rate case. Both calculations include both Missouri and Kansas related fuel and purchased power costs. Then once the difference of the ANEC and the NBEC is calculated, there is a Missouri jurisdictional allocation factor applied to that total, to come up with a Missouri only fuel and purchase power adjustment. In other words, the fuel and purchased power costs are prorated back to Missouri expenses and revenues.

Q. How did EMM state they would account for this issue in a future FAC Fuel Adjustment Rate filing, if it is 100% allocated to Missouri?

A. EMM stated in response to DR 0071:

> Please see the Company's response to DR 0068 in this case. As discussed therein, Mullin Creek 2 is not expected to be placed in service until approximately the end of 2030, and it is therefore premature to identify the specific Fuel Adjustment Clause ("FAC") treatment that may ultimately apply to costs and revenues associated with the facility.
>
> The Company currently has processes within the FAC for identifying and assigning Missouri-jurisdictional costs; however, the specific methodology applicable to Mullin Creek 2 has not yet been finalized. Prior to the facility being placed into service, the Company will develop a process for identifying, tracking, and assigning the costs and revenues associated with Mullin Creek 2 to Missouri Metro for FAC reporting purposes. That process will be designed to ensure that costs and revenues are appropriately reflected in accordance with the Commission-approved ownership and jurisdictional treatment of the facility.
>
> Once developed, the Company expects to share the methodology and supporting process with Commission Staff and will incorporate the resulting treatment into its FAC filings as appropriate. Because the facility's ultimate ownership structure, regulatory treatment, and operating characteristics have not yet been finalized, providing a hypothetical FAC calculation at this time would be speculative and may not be representative of the methodology ultimately implemented when Mullin Creek 2 is placed in service.

Q. Is it reasonable to wait until Mullen Creek #2 is placed in service at the end of 2030 to identify specific FAC treatment?

A. No, it is not reasonable. Staff points out that an FAC can only be changed in a general rate case. EMM's current case, ER-2026-0143, may be the only case filed prior to 2030 given the four-year requirement to file EMM's next general rate case if it proposes to continue its FAC.[1] Staff also points out that this is too big of an issue to proceed with this plant without providing a reasonable amount of thought to how this FAC mechanism will work.

Q. Please explain the issue and how it impacts the FAC.

A. As stated above, normally all fuel and purchased power expenses for Missouri and Kansas are incorporated into the ANEC and NBEC, then the calculation applies a Missouri jurisdictional factor, so Missouri customers are paying their share of the expenses and receiving their share of revenues/benefits. However, if Mullin Creek #2 is 100% assigned to Missouri, then Missouri customers should receive 100% of the benefits. Instead, EMM does not have a plan to reasonably assign all of the costs and revenues specific to Mullin Creek #2, to Missouri customers in its FAC. Items of this nature include: SPP energy expenses, Transmission Congestion Rights ("TCR"), Auction Revenue Rights ("ARR"), and off-system sales revenues ("OSSR"). It would be hard to isolate and allocate these items for specific generation. The currently tariffed FAC mechanism does not contemplate isolation of specific generation for a given jurisdiction, creating a mismatch in cost allocation and revenue allocation.

[1] Commission Rule 20 CSR 4240-20.090 (10)(A) states: If the commission approves a RAM for an electric utility, the electric utility must file a general rate case with the effective date of new rates to be no later than four (4) years after the effective date of the commission order implementing the RAM, assuming the maximum statutory suspension of the rates so filed.

Q. What is Staff's recommendation for the Commission?

A. Staff recommends the Commission order EMM to work with Staff and other stakeholders to determine appropriate treatment and how those calculations will be made in a rate case, prior to implementation of its Mullin Creek #2 in service date.

Q. Does this conclude your rebuttal testimony?

A. Yes it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Application of Evergy Metro, Inc. d/b/a Evergy Missouri Metro for Permission and Approval of a Certificate of Convenience and Necessity Authorizing it to Construct, Install, Own, Operate, Manage, Maintain, and Control a Natural Gas Electrical Production Facility	)))))))	Case No. EA-2026-0154

AFFIDAVIT OF BROOKE MASTROGIANNIS

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW BROOKE MASTROGIANNIS and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Rebuttal Testimony of Brooke Mastrogiannis;* and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

Brooke Mastrogiannis

BROOKE MASTROGIANNIS

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 9th day of September 2026.

Dianna L. Vaught

Notary Public

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

Brooke Mastrogiannis

Education and Employment Background

I am a Regulatory Compliance Manager in the Energy Resources Department of the Missouri Public Service Commission. I have been employed by the Missouri Public Service Commission since May 2014. I previously was a Utility Regulatory Auditor in the Auditing Unit of the Utility Services Department, and a Utility Management Analyst in the Consumer and Management Analysis Unit. I have been in my current department since May 2020, as a Lead Senior Utility Regulatory Auditor and Utility Regulatory Audit Supervisor, and I have been in my current position since January 2026.

I received a Bachelor of Science degree in Accounting from Lincoln University, in Jefferson City, MO in May of 2012. I then continued to further my education and received my Masters of Business Administration with an emphasis in Accounting in December 2013. In earning these degree's I completed numerous core Accounting and Business classes.

Prior to joining the Commission, I was employed by the State of Missouri - Department of Natural Resources from June 2013 to May 2014 as an Accounting Specialist. My duties entailed: reviewing and monitoring expense account forms to ensure employees followed correct procedures, prepared and set up project and job codes so they could be coded correctly on employee's time sheets, analyzed and prepared necessary cash draws, and also prepared financial information or reports to facilitate budget information and execution.

Brooke Mastrogiannis
Case Participation
Utility Regulatory Audit Supervisor

Company Name	Case Number	Testimony/Issues
The Empire District Electric Company	ER-2014-0351	January 2015 Cost of Service Report- Plant in Service, Depreciation Reserve, Prepayments, Materials and Supplies, Customer Deposits, Customer Deposit Interest, Customer Advances, Amortization of Electric Plant, Amortization of PeopleSoft Intangible Asset, Corporate Franchise Taxes, Depreciation Expense, Amortization Expense, Dues and Donations, EEI Dues, Advertising Expense, Outside Services, and Postage.
Seges Partners Mobile Home Park L.L.C.	SR-2015-0106	January 2015 Staff Report- Rate Base, Revenues, Purchased Sewer Costs, Payroll and Payroll Taxes, Management Fee, Postage, Telephone Expense, Maintenance Expense, Insurance, Outside Services, PSC Assessment, and Rate Case Expense
The Empire District Electric Company	ER-2014-0351	March 2015 Surrebuttal Testimony- Advertising Expense, Customer Advances, and EEI Dues.
Ozark International, Inc.	WR-2015-0192	September 2015 Staff Report- Payroll, Telephone and Cell Phone Expense, Auto Expense, Insurance Expense, Bank Service Charges, Customer Deposits, Customer Deposit Interest, PSC Assessment, Revenues, Miscellaneous Income, Contract Labor, General Maintenance Expense, Electric Expense, Returned Check Fees, Outside Services, Dues and Subscriptions, and Credit Card Fees
Hillcrest Utility Operating Company, Inc.	WR-2016-0064	March 2016 Staff Report- Customer Service and Business Operations Review
Cannon Home Association	SR-2016-0112	April 2016 Staff Report- Customer Service and Business Operations Review

Company Name	Case Number	Testimony/Issues
Roy-L Utilities, Inc.	WR-2016-0109	May 2016 Staff Report- Customer Service and Business Operations Review
Raccoon Creek Utility Operating Company, Inc.	SR-2016-0202	August 2016 Staff Report- Customer Service and Business Operations Review
Raccoon Creek Utility Operating Company, Inc.	SR-2016-0202	October 2016 Rebuttal Testimony- Collection of Bad Debt
Kansas City Power and Light Company	EO-2016-0124	January 2017 Management Audit Report- Employee Expense Account Process and Internal Audit Activities
Terre Du Lac Utilities Corporation	WR-2017-0110	April 2017 Staff Report- Customer Service and Business Operations Review
Indian Hills Utility Operating Company, Inc.	WR-2017-0259	July 2017 Staff Report- Customer Service and Business Operations Review
Spire Missouri, Inc.	GR-2017-0215	December 2017 Rebuttal Testimony- Performance Metrics Incentive Proposal
Ameren Missouri	EO-2018-0155	April 2018 Staff Report- First MEEIA Cycle 2 Prudence Review
Liberty Utilities, LLC	WR-2018-0170	April 2018 Staff Report- Normalized and Annualized Revenues, Miscellaneous Revenues, Bad Debt Expense, Outside Services/Contract Maintenance, DNR Fees, Meter Reading Expense, Transportation Expense, and Property Taxes
KCPL Greater Missouri Operations	ER-2018-0146	June 2018 Direct Testimony- Fuel Adjustment Clause Rebuttal Testimony- Fuel Adjustment Clause and Renewable Energy Rider Surrebuttal Testimony- Fuel Adjustment Clause
The Empire District Electric Company	EO-2018-0244	September 2018 Staff Report- Fuel Adjustment Clause Prudence Review

Company Name	Case Number	Testimony/Issues
KCPL	EO-2018-0363	November 2018 Staff Report- First MEEIA Cycle 2 Prudence Review
KCPL Greater Missouri Operations	EO-2018-0364	November 2018 Staff Report- First MEEIA Cycle 2 Prudence Review
KCPL	EO-2019-0068	February 2019 Staff Report- Fuel Adjustment Clause Prudence Review
KCPL Greater Missouri Operations	EO-2019-0067	February 2019 Staff Report- Fuel Adjustment Clause Prudence Review
Ameren Missouri	EO-2019-0257	August 2019 Staff Report- Fuel Adjustment Clause Prudence Review
Ameren Missouri	EO-2019-0376	October 2019 Staff Report- Second MEEIA Cycle 2 Prudence Review
The Empire District Electric Company	EO-2020-0059	February 2020 Staff Report- Fuel Adjustment Clause Prudence Review
The Empire District Electric Company	ER-2019-0374	January 2020 Direct Testimony- Fuel Adjustment Clause Rebuttal Testimony- Fuel Adjustment Clause Surrebuttal Testimony- Fuel Adjustment Clause
Evergy Missouri Metro	EO-2020-0227	June 2020 Staff Report- Second MEEIA Cycle 2 Prudence Review
Evergy Missouri West	EO-2020-0228	June 2020 Staff Report- Second MEEIA Cycle 2 Prudence Review
Evergy Missouri West	EO-2020-0262	August 2020 Staff Report- Fuel Adjustment Clause Prudence Review
Evergy Missouri Metro	EO-2020-0263	August 2020 Staff Report- Fuel Adjustment Clause Prudence Review
Ameren Missouri	EO-2021-0060	February 2021 Staff Report- Fuel Adjustment Clause Prudence Review

Company Name	Case Number	Testimony/Issues
Ameren Missouri	EO-2021-0157	May 2021 Staff Report- First MEEIA Cycle 3 Prudence Review
The Empire District Electric Company	EO-2021-0281	August 2021 Staff Report- Fuel Adjustment Clause Prudence Review
Ameren Missouri	ER-2021-0240	September 2021 Direct Testimony- Fuel Adjustment Clause Rebuttal Testimony- Fuel Adjustment Clause Surrebuttal Testimony- Fuel Adjustment Clause
The Empire District Electric Company	ER-2021-0312	October 2021 Direct Testimony- Fuel Adjustment Clause Rebuttal Testimony- Fuel Adjustment Clause Surrebuttal Testimony- Fuel Adjustment Clause
Evergy Missouri West	EO-2021-0416	October 2021 Staff Report- First MEEIA Cycle 3 Prudence Review
Evergy Missouri Metro	EO-2021-0417	October 2021 Staff Report- First MEEIA Cycle 3 Prudence Review
Evergy Missouri Metro	EO-2022-0064	February 2022 Staff Report- Fuel Adjustment Clause Prudence Review
Evergy Missouri West	EO-2022-0065	February 2022 Staff Report- Fuel Adjustment Clause Prudence Review
Ameren Missouri	EO-2022-0236	August 2022 Staff Report- Fuel Adjustment Clause Prudence Review
The Empire District Electric Company	EO-2023-0087	February 2023 Staff Report- Fuel Adjustment Clause Prudence Review
Evergy Missouri West	ER-2023-0210	Rebuttal Testimony- Fuel Adjustment Clause; Fuel Adjustment Rate Filing
Ameren Missouri	EO-2023-0180	April 2023 Staff Report- Second MEEIA Cycle 3 Prudence Review

Company Name	Case Number	Testimony/Issues
Evergy Missouri Metro	EO-2023-0276	August 2023 Staff Report- Fuel Adjustment Clause Prudence Review Direct Testimony- November 2023 Rebuttal Testimony- December 2023 Surrebuttal Testimony- January 2024
Evergy Missouri West	EO-2023-0277	August 2023 Staff Report- Fuel Adjustment Clause Prudence Review Direct Testimony- November 2023 Rebuttal Testimony- December 2023 Surrebuttal Testimony- January 2024
Evergy Missouri Metro	EO-2023-0407	October 2023 Staff Report- Second MEEIA Cycle 3 Prudence Review Direct Testimony- February 2024
Evergy Missouri West	EO-2023-0408	October 2023 Staff Report- Second MEEIA Cycle 3 Prudence Review Direct Testimony- February 2024
Evergy Missouri West	ER-2023-0444	Direct Testimony- October 2023- Fuel Adjustment Clause; Fuel Adjustment Rate Filing Rebuttal Testimony- November 2023- Fuel Adjustment Clause; Fuel Adjustment Rate Filing
The Empire District Electric Company	EO-2024-0151	April 2024 Staff Report- First MEEIA Cycle 1 Prudence Review
Ameren Missouri	EO-2024-0053	February 2024 Staff Report- Fuel Adjustment Clause Prudence Review
Evergy Missouri West	ER-2024-0189	Rebuttal Testimony- August 2024- Fuel Adjustment Clause Surrebuttal Testimony- September 2024- Fuel Adjustment Clause
The Empire District Electric Company	EO-2024-0241	August 2024 Staff Report- Fuel Adjustment Clause Prudence Review
Evergy Missouri Metro	EO-2025-0073	February 2025 Staff Report- Fuel Adjustment Clause Prudence Review

Company Name	Case Number	Testimony/Issues
Evergy Missouri West	EO-2025-0074	February 2025 Staff Report- Fuel Adjustment Clause Prudence Review
Ameren Missouri	EO-2025-0169	April 2025 Staff Report- Third MEEIA Cycle 3 Prudence Review
The Empire District Electric Company	ER-2024-0261	Direct Testimony- July 2025- Fuel Adjustment Clause Rebuttal Testimony- August 2025- Fuel Adjustment Clause Surrebuttal/True-up Direct Testimony- September 2025- Fuel Adjustment Clause
Evergy Missouri West and Evergy Missouri Metro	EO-2025-0154	July 2025 Staff Rebuttal Report- FAC Operation Section
Ameren Missouri	EO-2025-0236	August 2025 Staff Report- Fuel Adjustment Clause Prudence Review
Ameren Missouri	ET-2025-0184	September 2025 Staff Rebuttal Report- FAC Operation Section
Evergy Missouri Metro	EO-2025-0324	October 2025 Staff Report- Third MEEIA Cycle 3 and First MEEIA Cycle 4 Prudence Review
Evergy Missouri West	EO-2025-0323	October 2025 Staff Report- Third MEEIA Cycle 3 and First MEEIA Cycle 4 Prudence Review
The Empire District Electric Company	EO-2026-0057	March 2026 Staff Report- Fuel Adjustment Clause Prudence Review
The Empire District Electric Company	EO-2026-0117	April 2026 Staff Report- Second MEEIA Cycle 1 Prudence Review
Evergy Missouri West	EO-2026-0212	August 2026 Staff Report- Fuel Adjustment Clause Prudence Review
Evergy Missouri Metro	EO-2026-0213	August 2026 Staff Report- Fuel Adjustment Clause Prudence Review

Company Name	Case Number	Testimony/Issues
Evergy Missouri Metro	ER-2026-0143	Direct Testimony- June 2026- Fuel Adjustment Clause Rebuttal Testimony- August 2026- Fuel Adjustment Clause Surrebuttal/True-up Direct Testimony- September 2026- Fuel Adjustment Clause