BEFORE THE STATE CORPORATION COMMISSION OF THE STATE OF KANSAS

In the Matter of the Capital Plan Compliance)	
Docket for Kansas City Power & Light)	Docket No. 19-KCPE-096-CPL
Company and Westar Energy, Inc. Pursuant to)	
the Commission's Order in Docket No. 18-)	
KCPE-095-MER.)	

COMMENTS OF THE CITIZENS' UTILITY RATEPAYER BOARD RELATED TO THE 2023 ANNUAL UPDATE TO EVERGY'S INTEGRATED RESOURCE PLAN

COMES NOW, the Citizens' Utility Ratepayer Board ("CURB") and submits its comments pursuant to the schedule set forth in the State Corporation Commission of the State of Kansas ("KCC" or "Commission") *Order Adopting Integrated Resource Plan and Capital Plan Framework* issued in this docket on February 6, 2020, and as modified by the *Order Granting Staff's Motion for Extension to File Comments on Integrated Resource Plan* issued on July 20, 2023, which requires an annual update by Evergy. This year's update was filed on June 15, 2023, as 2023 KS Central-Metro Annual Update 6-15-2023, with an errata to the update filed on July 5, 2023. In support of its comments, CURB states the following:

Condensed Background

- 1. As part of the approved Integrated Resource Plan ("IRP") reporting process, Evergy Kansas Central ("EKC") and Evergy Kansas Metro ("EKM") (collectively "Evergy" or "the Company") is required to file an annual update in between triennial reports and due three months after Missouri's annual update.¹
 - 2. On June 10, 2022, Evergy filed an annual update report for the IRP.²

¹ Order Adopting Integrated Resource Plan and Capital Plan Framework, pg. 11, ¶24. (February 6, 2020). ("Framework Order").

² Evergy KS Central and Metro 2022 Annual Update, (June 10, 2022). ("2022 IRP Update").

- 3. On August 29, 2022, CURB, Staff of the Kansas Corporation Commission ("Staff"), and several intervening parties filed responsive comments to the 2022 update.³ CURB determined that the 2022 update complied with the framework established by the Commission, but provided commentary on the Company's underlying assumptions and plans for capital investments. CURB highlighted projections for natural gas prices and supply chain issues and the potential that such constraints on planning may extend for longer than the Company anticipated and recommended that the Company take into account such prolonged conditions. Further, CURB noted the ongoing changes with the Southwest Power Pool ("SPP") regarding planning reserve margins and capacity accreditation and the impacts on Evergy's planning, especially in terms of renewable generation ownership.
- 4. In its comments, Staff focused on two broad questions regarding Evergy's methodology and assumptions.⁴ First, Staff indicated that Evergy's modeling failed to adequately account for the more extreme cases in areas like natural gas prices. Staff reasoned that regardless of the probability of such circumstances, modeling higher risk cases would provide valuable information for the Company. Second, Staff expressed concerns over the impacts on modeling that Evergy's bias towards resource ownership had compared to reviewing third-party Purchased Power Agreements ("PPA"). Beyond those questions, Staff identified several external risk factors, such as supply chain issues and the federal legislation, and the uncertainty associated with them that could impact modeling. Staff ultimately recommended that the Company expand their modeling to account for these sources of uncertainty and to address them in future IRP updates.

³ See The Citizens' Utility Ratepayer Board Comments to the 2022 Annual Update to Evergy's Integrated Resource Plan (August 29, 2022). ("CURB 2022 IRP Comments"); Staff's Notice of Filing of 2022 IRP Annual Update Comments (August 29, 2022). ("2022 Staff Comments").

⁴ 2022 Staff Comments at pg. 3.

- 5. In their comments, environmental groups, like Climate + Energy Project and Sierra Club, and unregulated service providers expressed concerns over Evergy's choices for modeling plant retirements and renewable resource values, concluding such assumptions created deficiencies in the update.⁵
- 6. On September 28, 2022, Evergy filed its response to stakeholder input to the 2022 IRP Update.⁶ Evergy acknowledged the uncertainty associated with the various external risk factors identified by parties. Evergy indicated that it would monitor developments with the SPP, commodity prices, and other assumptions to incorporate into future updates. In regards to claims of deficiencies in the 2022 update, Evergy disagreed that its methodology and assumptions did not comply with IRP directives. Specific to Staff's questions on bias, Evergy responded that it believed that ownership is the appropriate default option to represent new resources being evaluated.⁷
- 7. On June 15, 2023, Evergy filed its annual update to the IRP with new preferred planning portfolios for EKC and EKM with updated assumptions and modeling from the 2021/2022 portfolios.⁸ The Company subsequently provided corrections to its executive summary and resubmitted its annual update on July 5, 2023.⁹ Much of the 2023 IRP Update responds to and addresses concerns raised by parties, in terms of improving the Company's planning process and modifying its use of modeling software and external factors. Such changes include updated market pricing and capacity requirements in response to changes at SPP, updated fuel price forecasts, anticipation of changes to environmental regulations and the impacts on retirement plans,

⁵ Climate + Energy Project IRP Comments; Comments of McPherson BPU; Kansas Electric Power Cooperative, Inc. Comments on the Evergy Kansas Central and Evergy Metro 2202 Annual Update; Council for the New Energy Economics' Comments on 2022 Annual Update; Sierra Club's Comments on Evergy's IRP Annual Update (August 29, 2023).

⁶ Evergy KS IRP Annual Update Stakeholder Response (September 28, 2022) ("2022 Evergy Response").

⁷ 2022 Evergy Response at pg. 2.

⁸ 2023 KS Central-Metro Annual Update 6-15-23 (June 15, 2023). ("2023 IRP Update").

⁹ Revised Notice of Errata to Annual IRP Update (July 5, 2023); Revised 2023 KS Central-Metro Annual Update (July 5, 2023).

incorporating results for resource additions from a 2023 Request for Proposals ("RFP"), load forecast changes due to new large customer projections, and refined outlook on Demand Side Management ("DSM") in Kansas.¹⁰

Responsive Comments

- 8. CURB believes that the Company's 2023 IRP Update complies with the KCC's framework, but recognizes that it has not adopted a number of recommendations from 2022's comment period. While the purpose of the IRP is to present the utility's preferred portfolio of resources to customers and the Commission, 11 parties can interpret the scope of the review in a variety of ways. The choice to continue to utilize certain assumptions in the modeling that parties previously found lacking may lead to more criticism about Evergy's investments in the future. Because this compliance docket is not designed to modify the rates customers pay, CURB reserves the right to change its position on any issue contained in these comments in light of additional information in other dockets. Further, CURB's silence on any particular aspect of the IRP is not intended to be an indication of support or acquiescence to that aspect.
- 9. Evergy's continued reliance upon ownership status to evaluate resources versus as a PPA should be reexamined by the Company ahead of its triennial update. The Company states that the choice to assume ownership of new resources, which includes the ability to draw a return on investments from the asset, provides consistency in its modeling and allows for a better comparison of "generic" resource options while reserving more detailed review of different ownership structures during actual resource procurement. Several parties, including Staff, had previously raised a concerned about this approach. The concern involves the potential to ignore

¹⁰ 2023 IRP Update at pgs. 4-5.

¹¹ Framework Order at Attachment A.

¹² 2023 IRP Update at pg. 52.

substantial differences in costs to ratepayers from renewable generation through a PPA compared to ownership.¹³

10. Most recently, in the pending rate case Docket No. 23-EKCE-775-RTS ("23-775 Docket"), CURB has examined the Company's preference for ownership compared to PPAs when it reviewed the Company's request to include costs in rate base associated with Persimmon Creek, an owned wind farm. In that docket, CURB witness Andrea Crane discussed Evergy's proposed rate treatment of Persimmon Creek and the comparison of PPA offers. She recognizes the inherent self-interest in ownership that provides shareholders with a return on the ownership that is not present with PPAs. Under a PPA, customers would only pay for the amount of energy that is actually produced by the generating facility. The Company had solicited PPAs in 2023 and received a proposal for one, but concluded that the per-MWh cost of the energy produced by Persimmon Creek is competitive with the PPA after certain adjustments were made. 14 Ms. Crane explained that the adjustments were not reasonable under the circumstances because they relied upon speculations and incomplete data. Of note, Ms. Crane highlighted that Evergy did not solicit PPAs in 2021 when acquiring the wind farm. As a result of this analysis, instead of including costs in rate base, CURB recommended that the Commission authorize a rate equal to the PPA offer made in Evergy's most recent solicitation.

11. CURB appreciates the Company wanting to maintain consistency in its methodology for comparison purposes, but shares in Staff's and other parties' preference for including PPAs for resource planning. Even if the Company believes that adders should be accounted for to properly compare PPA to ownership in terms of costs and benefits, they should

¹³ 2022 Staff Comments at pg. 4; 2022 Sierra Club Comments at pgs. 20-22.

¹⁴ Direct Testimony of Andrea C. Crane on Behalf of CURB, Docket No. 23-EKCE-775-RTS, pgs. 19-20 (August 29, 2023). ("23-775 Crane Direct").

not be used to categorically exclude PPAs from general planning, in order to obtain a more holistic view of resource acquisition. To continue to do so may not only skew future analyses in the IRP, but will likely be a contentious point between the Company and stakeholders.

12. Evergy's use of new modeling software for its Alternative Resource Plans ("ARP") helps provide a reasonable foundation to develop flexible plans given an uncertain future. In regards to capacity expansion planning, Evergy uses PLEXOS to develop resource plans through the evaluation of resource options, different market scenarios, and forecasted capacity requirements. The program allows for an integrated look at how different conditions interact and with cost and timing of resource acquisition. The Company has taken steps to identify extremes conditions for various factors, but relies upon midpoint projections in order to balance potential risk factor scenarios and to simplify comparisons between resource plans. Plant retirements, however, received a manual approach and were studied under higher and lower levels of natural gas prices and degree of carbon restrictions to determine whether extending plants or if earlier retirements would result in a lower-cost plan compared to new resource builds. Notwithstanding specific policy considerations that may direct retirement planning, Evergy's approach to capacity expansion utilizes a popular modeling software and allows stakeholders to review the methodology behind selecting a preferred portfolio.

External Risk Factors

13. The 2023 IRP Update contains an improved level of details for a number of risk factors, but demonstrates awareness of the uncertainty of different economic and regulatory situations. CURB and others had previously commented on Evergy's assumptions about commodity prices and the risk of underestimating how low prices may go in the future due to

¹⁵ 2023 IRP Update at pg. 70.

¹⁶ Id. at pgs. 72-73, 131-132.

various external factors. In light of elevated natural gas prices in the past, Evergy chose to model a wider range of potential price scenarios, rather than relying on projections of prices returning to previously experienced levels.¹⁷. In light of changes with the SPP planning reserve margin and the anticipation of large load growth due to economic development, Evergy has decided to move up the building of natural-gas fired resources.¹⁸ Evergy continues to weigh the costs and benefits associated with the timing of coal plant retirements and believes that more near-term generation should be acquired in order not to be caught flat-footed in the face of increased costs from future environmental regulations or significant load growth.

14. At the same time, Evergy has kept an eye on the progress of DSM in Kansas with its Kansas Energy Efficiency Investment Act ("KEEIA") application to mitigate the need for resource acquisition. While load growth attributed to economic development may not be directly assuaged by DSM programs, the impact on residential ratepayers can be more pronounced in a scenario where DSM is widely adopted. In terms of this update, Evergy elected to assume that the smaller KEEIA portfolio settlement from Docket No. 22-EKME-254-TAR ("22-254 Docket") will be the level of DSM in Kansas and to plan around those figures. ¹⁹ The Company also acknowledged that a higher level of DSM will result in cost reductions in the form of delayed or foregone construction or acquisition of new resources. In terms of reasonable planning, the decision to assume a lower level in the face of uncertainty provides flexibility in planning. However, it does not negate the fact that there are tangible cost benefits associated with higher levels of DSM. As time goes on and plant retirement decisions become more imminent, the impact of DSM on resource planning will only become more apparent. The KCC appears set to issue an

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¹⁷ 2023 IRP Update at pg. 124.

¹⁸ Id. at pg. 56.

¹⁹ Id. at pg. 6.

order in that docket shortly after these comments are filed, but CURB anticipates whichever plan is chosen for Kansas will have an effect on Evergy's planning ahead of the triennial update.

15. Supply chain issues and SPP transmission planning have continued to complicate the cost and analysis of renewable generation. Evergy has modified the timing of solar projects due to ongoing supply chain issues and increased demand for projects due to the Inflation Reduction Act ("IRA").²⁰ The IRA is starting to finalize rules and criteria for incentives towards clean energy products. Evergy provided a brief summary of IRA tax credits and the potential for carbon restriction polices in the form of incentives.²¹ Since the filing of the 2023 IRP Update, the United States Department of the Treasury released proposed rules to clarify requirements for prevailing wages for clean energy jobs in order for a taxpayer to receive credits for construction of certain projects.²² The Company had indicated that rising costs of renewable projects has led to consideration of other sources of generation. These new requirements may compound that issue. However, ensuring that there is a strong, well-paid labor force in the clean energy industry is likely to increase the availability of renewable generation for Evergy to evaluate and consider when acquiring new resources. This represents just one facet of the IRA — the goal of promoting zerocarbon resources. CURB and other parties have expressed interest in Kansas utilities' efforts to tap into the IRA as a source of investment and motivation to pursue renewable resources. The Commission and interested stakeholders should continue to inquire how utilities like Evergy are interacting with this federal program and how they can offset costs to ratepayers through available funds as the IRA regulations develop.

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²⁰ 2023 IRP Update at pgs. 124-125.

²¹ Id. at pg. 37 and 53.

²² "U.S. Department of the Treasury, IRS Release Guidance on Inflation Reduction Act Provision to Ensure Good-Paying Clean Energy Jobs, Expand Clean Energy Workforce," U.S. Dept. of Treasury Press Release (August 29, 2023). Accessed at: https://home.treasury.gov/news/press-releases/jy1708.

16. Despite the boost to renewable energy projects from the IRA, logistical constraints within SPP appear to complicate resource planning. The Company alludes to congestion in the SPP interconnection queue and the impact on new resources being added onto that system.²³ This occurs at a time when SPP has increased capacity requirements for its load responsible entities.²⁴ Further, SPP is in the process of getting rules approved with the Federal Energy Regulatory Commission ("FERC") that would change how renewable resources are accredited capacity credits, with the likely effect of lowering capacity credit ratings.²⁵ These rules were rejected by FERC due to the discrepancy between treatment of renewables and thermal resources. As a result, Evergy anticipates that SPP will file applications to ask for performance-based accreditation for both renewable and thermal resources in 2026. This has produced significant uncertainty for the Company, which it has modeled in this update with a lower level of market capacity purchases due to the expectation that other entities will have less excess capacity to sell on the market.

17. In the meantime, the Commission has opened a docket to examine SPP transmission planning and states' roles in facilitating it. In Docket No. 24-GIME-102-GIE, the Commission opened a general investigation into the principles and priorities to be used in future line siting proceedings. Prior to opening that docket, the Commission reached out to SPP about allowing states the opportunity to participate in developing routing parameters for competitively bid transmission lines. SPP has indicated that it is interested in starting this dialog in order to improve that process. A report and recommendation on the scope of this investigation is due later this year and CURB anticipates that this investigation will involve the topic of the current congestion issues faced by SPP to some degree. CURB is hopeful that the result of this investigation and other efforts

²³ 2023 IRP Update at pgs. 53-54.

²⁴ Id.

²⁵ Id. at pg. 127-128.

²⁶ Order Opening General Investigation, Docket No. 24-GIME-102-GIE (August 3, 2023).

at SPP will produce some changes to alleviate the issues that Evergy has highlighted in this 2023 update.

Conclusion

18. CURB believes that the 2023 IRP Update complies with the IRP Framework established by the Commission. While Evergy continues to improve its modeling and analysis, it still maintains certain assumptions that parties have previously opposed. Even if these decisions do not render the updates deficient, there will likely be future conflicts between the Company and stakeholders on determining the best path forward for resource acquisition. Policies and regulations will develop and become clearer as Evergy expands its operations, which should result in more certainty with the inputs used to select a preferred portfolio. CURB encourages Evergy to be vigilant about opportunities to responsibly acquire energy at the lowest reasonable cost for ratepayers and to take advantage of federal programs geared towards investments in new resources and technologies.

WHEREFORE, CURB respectfully submits these comments and asks that the Commission issue any and all orders that it deems appropriate.

Respectfully Submitted,

David W. Nickel, Consumer Counsel #11170

Joseph R. Astrab, Attorney # 26414

Todd E. Love, Attorney #13445

Citizens' Utility Ratepayer Board

1500 SW Arrowhead Road

Topeka, KS 66604

(785) 271-3200

d.nickel@curb.kansas.gov

j.astrab@curb.kansas.gov

t.love@curb.kansas.gov

VERIFICATION

STATE OF KANSAS)	
)	
COUNTY OF SHAWNEE)	ss:

I, Joseph R. Astrab, of lawful age and being first duly sworn upon my oath, state that I am an attorney for the Citizens' Utility Ratepayer Board; that I have read and am familiar with the above and foregoing document and attest that the statements therein are true and correct to the best of my knowledge, information, and belief.

Joseph R Astrab

SUBSCRIBED AND SWORN to before me this 31st day of August, 2023.

DELLA J. SMITH
Notary Public - State of Kansas
My Appt. Expires January 26, 2025

Votary Public

My Commission expires: 01-26-2025.

CERTIFICATE OF SERVICE

19-KCPE-096-CPL

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 31st day of August, 2023, to the following:

DOROTHY BARNETT CLIMATE & ENERGY PROJECT PO BOX 1858 HUTCHINSON, KS 67504-1858 barnett@climateandenergy.org

CATHRYN J. DINGES, SR DIRECTOR & REGULATORY AFFAIRS COUNSEL EVERGY KANSAS CENTRAL, INC 818 S KANSAS AVE PO BOX 889 TOPEKA, KS 66601-0889 cathy.dinges@evergy.com

ROGER W. STEINER, CORPORATE COUNSEL EVERGY METRO, INC D/B/A EVERGY KANSAS METRO ONE KANSAS CITY PLACE 1200 MAIN ST, 19th FLOOR KANSAS CITY, MO 64105 roger.steiner@evergy.com

DANIEL J. BULLER, ATTORNEY FOULSTON SIEFKIN LLP 7500 COLLEGE BOULEVARD, STE 1400 OVERLAND PARK, KS 66201-4041 dbuller@foulston.com

LEE M SMITHYMAN, ATTORNEY FOULSTON SIEFKIN LLP 7500 COLLEGE BOULEVARD, STE 1400 OVERLAND PARK, KS 66201-4041 lsmithyman@foulston.com

CONNOR A. THOMPSON, ATTORNEY FOULSTON SIEFKIN LLP 7500 COLLEGE BOULEVARD, STE 1400 OVERLAND PARK, KS 66201-4041 cthompson@foulston.com

JAMES P. ZAKOURA, ATTORNEY FOULSTON SIEFKIN LLP 7500 COLLEGE BOULEVARD, STE 1400 OVERLAND PARK, KS 66201-4041 jzakoura@foulston.com TERRY M. JARRETT, ATTORNEY AT LAW HEALY LAW OFFICES, LLC 3010 E BATTLEFIELD SUITE A SPRINGFIELD, MO 65804 terry@healylawoffices.com

HEATHER H. STARNES, ATTORNEY HEALY LAW OFFICES, LLC 12 PERDIDO CIRCLE LITTLE ROCK, AR 72211 heather@healylawoffices.com

BRIAN NOLAND IBEW LOCAL 304, KANSAS CITY, MO 117 W 20th ST, STE 201 KANSAS CITY, MO 64108 noland.brian@gmail.com

JOHN GARRETSON, BUSINESS MANAGER IBEW LOCAL UNION NO. 304 3906 NW 16TH STREET TOPEKA, KS 66615 johng@ibew304.org

KIMBERLY B. FRANK, COUNSEL K&L GATES, LLP 1601 K STREET NW WASHINGTON, DC 20006 kimberly.frank@klgates.com

NATHAN HOWE K&L GATES, LLP ONE NEWARK CENTER 1085 RAYMOND BLVD NEWARK, NJ 07102 nathan.howe@klgates.com

TERESA A. WOODY
KANSAS APPLESEED CENTER FOR LAW
AND JUSTICE, INC.
211 E 8th STREET, SUITE D
LAWRENCE, KS 66044
twoody@kansasappleseed.org

BRIAN G. FEDOTIN, GENERAL COUNSEL KANSAS CORPORATION COMMISSION 1500 SW ARROWHEAD RD TOPEKA, KS 66604 b.fedotin@kcc.ks.gov

CARLY MASENTHIN, LITIGATION COUNSEL KANSAS CORPORATION COMMISSION 1500 SW ARROWHEAD RD TOPEKA, KS 66604 c.masenthin@kcc.ks.gov

SUSAN B. CUNNINGHAM, SVP, REGULATORY AND GOVERNMENT AFFAIRS, GENERAL COUNSEL KANSAS ELECTRIC POWER CO-OP, INC. 600 SW CORPORATE VIEW PO BOX 4877 TOPEKA, KS 66604-0877 scunningham@kepco.org

MARK DOLJAC, DIR RATES AND REGULATION
KANSAS ELECTRIC POWER CO-OP, INC. 600 SW CORPORATE VIEW
PO BOX 4877
TOPEKA, KS 66604-0877
mdoljac@kepco.org

REBECCA FOWLER, MANAGER, REGULATORY AFFAIRS KANSAS ELECTRIC POWER CO-OP, INC. 600 SW CORPORATE VIEW PO BOX 4877 TOPEKA, KS 66604-0877 rfowler@kepco.org

PAUL MAHLBERG, GENERAL MANAGER KANSAS MUNICIPAL ENERGY AGENCY 6300 W 95TH ST OVERLAND PARK, KS 66212-1431 mahlberg@kmea.com

TERRI J. PEMBERTON, GENERAL COUNSEL KANSAS MUNICIPAL ENERGY AGENCY 6300 W 95TH ST OVERLAND PARK, KS 66212-1431 pemberton@kmea.com

DARREN PRINCE, MANAGER, REGULATORY & RATES KANSAS MUNICIPAL ENERGY AGENCY 6300 W 95TH ST OVERLAND PARK, KS 66212-1431 prince@kmea.com JAMES GING, DIRECTOR ENGINEERING SERVICES KANSAS POWER POOL 100 N BROADWAY, STE L110 WICHITA, KS 67202 jging@kpp.agency

LARRY HOLLOWAY, ASST GEN MGR OPERATIONS KANSAS POWER POOL 100 N BROADWAY, STE L110 WICHITA, KS 67202 lholloway@kpp.agency

JOSHUA D. BEDEL, GENERAL MANAGER MCPHERSON BOARD OF PUBLIC UTILITIES 401 W KANSAS AVE PO BOX 768 MCPHERSON, KS 67460 joshb@mcphersonpower.com

WILLIAM DOWLING, VP ENGINEERING & ENERGY SUPPLY
MIDWEST ENERGY, INC.
1330 CANTERBURY DRIVE
PO BOX 898
HAYS, KS 67601-0898
bdowling@mwenergy.com

PATRICK PARKE, CEO MIDWEST ENERGY, INC. 1330 CANTERBURY RD PO BOX 898 HAYS, KS 67601-0898 patparke@mwenergy.com

ASHOK GUPTA, EXPERT NATIONAL RESOURCES DEFENSE COUNCIL 20 N WACKER DRIVE, SUITE 1600 CHICAGO, IL 60606 agupta@nrdc.org

ANNE E. CALLENBACH, ATTORNEY POLSINELLI PC 900 W 48TH PLACE, STE 900 KANSAS CITY, MO 64112 acallenbach@polsinelli.com

FRANK A. CARO, ATTORNEY POLSINELLI PC 900 W 48TH PLACE, STE 900 KANSAS CITY, MO 64112 fcaro@polsinelli.com ANDREW O. SCHULTE, ATTORNEY POLSINELLI PC 900 W 48TH PLACE, STE 900 KANSAS CITY, MO 64112 aschulte@polsinelli.com

ROBERT V. EYE, ATTORNEY AT LAW ROBERT V. EYE LAW OFFICE, LLC 4840 BOB BILLINGS PKWY, STE 1010 LAWRENCE, KS 66049-3862 bob@kauffinaneye.com

TIMOTHY J. LAUGHLIN, ATTORNEY SCHOONOVER & MORIARTY, LLC 130 N CHERRY STREET, STE 300 OLATHE, KS 66061 tlaughlin@schoonoverlawfirm.com

SCOTT L. BROWN SCOTT L. BROWN, ATTORNEY 475 NEW BROTHERHOOD BLDG 753 STATE AVENUE KANSAS CITY, KS 66101 slb@blake-uhlig.com

SUNIL BECTOR, ATTORNEY SIERRA CLUB 2101 WEBSTER, SUITE 1300 OAKLAND, CA 94312-3011 sunil.bector@sierraclub.org

TONY MENDOZA SIERRA CLUB 2101 WEBSTER, SUITE 1300 OAKLAND, CA 94312-3011 tony.mendoza@sierraclub.org

DAVID RICHARDSON, SR. FINANCIAL ADVISOR THE COUNCIL FOR THE NEW ENERGY ECONOMICS

1390 YELLOW PINE AVENUE BOULDER, CO 80304 david.richardson@newenergyeconomics.org

ROBERT TITUS, ATTORNEY TITUS CONNORS, LLC 6600 W 95TH STREET, SUITE 200 OVERLAND PARK, KS 66212 rob@tituslawkc.com

J. T. KLAUS, ATTORNEY TRIPLETT, WOOLF & GARRETSON, LLC 2959 N ROCK RD, STE 300 WICHITA, KS 67226 jtklaus@twgfirm.com

KACEY S. MAYES, ATTORNEY TRIPLETT, WOOLF & GARRETSON, LLC 2959 N ROCK RD, STE 300 WICHITA, KS 67226 ksmayes@twgfirm.com

TIMOTHY E. MCKEE, ATTORNEY TRIPLETT, WOOLF & GARRETSON, LLC 2959 N ROCK RD, STE 300 WICHITA, KS 67226 temckee@twgfirm.com

FRED WICKHAM WICKHAM & WOOD, LLC 107 W 9th STREET, 2nd FLOOR KANSAS CITY, MO 64105 fred@wickham-wood.com

BRIAN WOOD WICKHAM & WOOD, LLC 107 W 9th STREET, 2nd FLOOR KANSAS CITY, MO 64105 brian@wickham-wood.com

Della Smith

Senior Administrative Specialist