

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

In the Matter of the Application of Southern)
Pioneer Electric Company for Approval to) Docket No. 24-SPEE-415-TAR
Make Certain Revenue Neutral Changes to its)
Rate Design.)

POST-HEARING BRIEF OF THE CITIZENS' UTILITY RATEPAYER BOARD

COMES NOW, the Citizens' Utility Ratepayer Board (CURB) and submits its *Post-Hearing Brief* pertaining to Southern Pioneer Electric Company's ("Southern Pioneer" or "Company") application for approval of certain revenue neutral changes to its rate design ("Application"). As set forth below, CURB recommends that the Kansas Corporation Commission ("Commission" or "KCC") deny Southern Pioneer's request for an increase in its Single Phase customer charge as well as deny the implementation of its three-part rate structures for Single Phase and Three Phase service, which include a demand charge.

A. Background

1. On November 30, 2023, Southern Pioneer filed an application with the Commission for approval of certain revisions in its rate design that it claims will: address cross-class and intra-class subsidizations occurring under its present rate structure; modernize its rates and tariffs to better serve its customers' needs and demands as they have evolved with changes in the industry; and clarify language in the tariffs for ease of administration in the future.¹

2. Southern Pioneer requested Commission approval to modify its rate structure in a way which it believes better aligns costs with rates, recognizing the need for gradualism in rate

¹ Application of Southern Pioneer (November 30, 2023).

increases and other Commission ratemaking policies. Additionally, Southern Pioneer proposed to clarify some language to improve administration.² The Application included the following proposals:

- a) Change the approach of classifying between the Residential and General Service Small (“GSS”) to classifying based upon Single Phase and Three Phase.
- b) Raise the present Customer Charge for Single Phase equivalent customers from \$14.67 per month to \$16.67 per month.
- c) Modify GSS classifications Currently a GSS consumer with a kW demand exceeding 10 kW for any one month is moved to the General Service Large (“GSL”) rate schedule. The proposed Single Phase and Three Phase rate schedules apply to the same threshold of 10 kW. If a Three Phase or Non-Domestic Single Phase service exceeds 10 kW for three consecutive months, it will be moved to the GSL rate schedule.
- d) Include a Demand Charge for the Single Phase and Three Phase rate schedules, with a corresponding reduction to the Energy Charge in order to maintain revenue neutrality. Southern Pioneer proposes a Demand Rate of \$3.00 per kW, that will be determined by the ratepayer’s highest 15 minutes of usage during the month.
- e) Apply the Single Phase Space Heating rate to all Single Phase consumers with demand under 10 kW. With the implementation of a Demand Charge for Single Phase customers, the Energy Charge for this heating block will be reduced.
- f) Southern Pioneer’s proposal includes a Demand Charge of \$3.00 per kW for the Three Phase rate. As part of the proposal Southern Pioneer is seeking to increase the Customer

² *Id.*

Charge to recover what it argues are the full consumer-related costs of \$22.98 per consumer per month, with an offsetting reduction to the Delivery Charge to maintain revenue neutrality in this rate class

4. On December 5, 2023, CURB filed its Petition to Intervene.³

5. On December 12, 2023, the Commission issued its Order Granting CURB's Petition to Intervene.⁴

6. On April 2, 2024, Glenn Watkins filed Direct Testimony on behalf of CURB. Mr. Watkins' testimony recommends that the Commission reject Southern Pioneer's request for an increase in the customer charge for the Single Phase rate schedule as well as recommending rejection of the demand charge for the Single Phase and Three Phase rate schedules.⁵

7. On April 2, 2024, KCC Staff filed testimony of three witnesses, Dr. Robert Glass, Dr. Lana Ellis and Kristina Luke-Fry.

8. Dr. Glass' testimony supports Southern Pioneer's requests regarding the change of residential and small general service to Single Phase and Three Phase service. He recommended that the increase in the Single Phase customer charge to \$16.67 be approved. He also recommended that Southern Pioneer's three-part rate that includes the \$3.00 demand charge be approved by the Commission.⁶ Finally, Dr. Glass recommended eliminating the Space Heating class and rolling those customers into the Single Phase rate.

9. On April 11, 2024, Mr. Watkins filed Cross-Answering Testimony. Mr. Watkins' testimony included his analysis of the bill impacts caused by the Southern Pioneer and KCC Staff

³ CURB's Petition to Intervene (December 5, 2023).

⁴ Orders Granting CURB's Petition to Intervene (December 12, 2023).

⁵ Direct Testimony of Glenn Watkins (April 2, 2024).

⁶ Testimony of Robert Glass (April 2, 2024).

proposals. He also addressed Dr. Glass' recommendation to eliminate the Space Heating class and roll those customers into the Single Phase rate.

10. On May 3, 2024, Southern Pioneer filed Rebuttal Testimonies of Richard Macke, Chantry Scott, and Brian Beecher.

11. On May 9, 2024, a Settlement Conference was conducted by the parties. While CURB, Southern Pioneer, KCC Staff, Air Products and Chemical Inc., and National Beef Packing Company (jointly "Air Products and National Beef") were able to come to an agreement on a number of the issues in the docket, they were unable to agree on all issues. Specifically, the matters of the Single Phase customer charge and the Single Phase and Three Phase demand charges ("Contested Matters") are still at issue.

12. On May 16, 2024, a Partial Unanimous Settlement Agreement was filed with the Commission on behalf of CURB; Southern Pioneer, KCC Staff, and Air Products and National Beef (collectively, "Parties"). CURB supports the Partial Unanimous Settlement Agreement and will not address the same in this brief.

13. On June 4, 2024, the Commission held an evidentiary hearing on the Contested Matters. Four witnesses testified before the Commission: two for Southern Pioneer, one for CURB, and one for KCC Staff. CURB will now address those policy issues, beginning with the Single Phase Customer Charge and then the Single Phase and Three Phase demand charges.

B. Arguments and Authorities

14. CURB believes that the evidence presented abundantly demonstrates the lack of substantial evidence in the record to justify the Commission's approval of these changes requested by Southern Pioneer.

C. Single Phase Customer Charge

15. CURB argues that there is insufficient reason for these large increases to Southern Pioneer's customer charge at this time. The increase in the customer charge for residential customers from \$14.67 to \$16.67 is not supported by substantial evidence. Southern Pioneer has not shown a need for the increased customer charge. Indeed, Southern Pioneer's customer charge is already higher than those of Evergy and Liberty.⁷ Mr. Macke's testimony shows that he reached his conclusion regarding the amount of the proposed customer charge through his Class Cost of Service Study ("CCOSS"). His conclusion is that the Single Phase customer charge should be \$21.04 and the Three Phase customer charge should be \$22.98, yet he also acknowledges that the results of a CCOSS produce a general range. He further indicates that CCOSS is an art and not an exact science.⁸ Thereby showing that his CCOSS is simply an estimate and not an exact dollar amount. Mr. Macke recommends \$16.67 as a compromise. CURB witness, Mr. Watkins, using the same information as Mr. Macke, subtracted certain costs from Mr. Macke's numbers as not being proper and therefore placing the costs in different buckets, comes up with a customer charge of \$12.48 for Single Phase customers and \$13.61 for Three Phase.⁹ Mr. Watkins recommends that the customer charge remain at \$14.67 even though this is higher than his earlier estimates. These differing numbers, each presented as "compromise," clearly show CCOSS results can vary widely and are not set in stone. The increase in the Single Phase customer charge simply adds an additional cost to an already high charge and thereby, increases the financial burden on those customers who already struggle to pay their bill. KCC Staff argues that the increase is reasonable under the circumstances as it is a gradual increase of only \$2 and would have a minimal effect to the

⁷ Transcript of Chantry Scott pg. 45, Line 8-9.

⁸ Direct Testimony of Richard Macke pg. 22.

⁹ Direct Testimony of Glenn Watkins pg. 29.

customer's bill. However CURB believes any increase in the customer charge will have a negative impact on those customers who are on a tight budget and will disincentivize these customers from trying to manage their volumetric usage in order to keep their bills at a manageable level.

16. CURB further argues that the increase to the Single Phase customer charge flies in the face of economic theory. As noted by Mr. Watkins in his Direct Testimony:

It is well known that costs are variable in the long run. Therefore, efficient pricing results from the incremental variability of costs even though a firm's short-run cost structure may include a high level of sunk or "fixed" costs or be reflective of excess capacity. Indeed, competitive market-based prices are generally structured based on usage; i.e., volume-based pricing. Southern Pioneer has not offered any compelling reasons to ignore this competitive practice. To the contrary, the high customer charges proposed by Southern Pioneer would penalize customers who attempt to conserve energy and heighten the energy burden on low-income customers during summer months when their electricity bills are high due to the extreme heat in Southwest Kansas....¹⁰

Most manufacturing and transportation industries are comprised of cost structures predominated with "fixed" costs. These fixed costs, also called "sunk" costs, are primarily comprised of investments in plant and equipment. Indeed, virtually every capital-intensive industry is faced with a high percentage of so-called fixed costs in the short run. Prices for competitive products and services in these capital-intensive industries are invariably established on a volumetric basis, including those that were once regulated, e.g., motor transportation, airline travel, and rail service....¹¹

A pricing structure that is largely fixed, such that customers' effective prices do not properly vary with consumption, promotes the inefficient utilization of resources. Pricing structures with high fixed charges are much more inferior from a conservation and efficiency standpoint than pricing structures that require consumers to incur more cost with additional consumption....¹²

In competitive markets, consumers, by definition, have the ability to choose various suppliers of goods and services. Consumers and the competitive market have a clear preference for volumetric pricing.¹³

¹⁰ *Id.* pg. 17.

¹¹ *Id.* pg. 20.

¹² *Id.* pg. 22.

¹³ *Id.* pg. 22-23.

17. As indicated above by Mr. Watkins, there is a long-standing preference for volumetric pricing by consumers as opposed to higher customer charges. Volumetric pricing is the standard form of recovering costs for most industries and has served the competitive market for many years. The Single Phase customer charge, as proposed by Southern Pioneer, would be an increase of 15 percent. An increase of any type is intolerable to customers at this time. There is no need for an increase in the customer charge. Southern Pioneer already collects more than other electric utilities through their current customer charge, this is an increase that is simply not needed. CURB believes it has shown that this increase is not just and reasonable as it violates good economic sense and the long history of ratemaking. Clearly, the increase in the customer charge is not supported by evidence as a whole and therefore should be rejected by the Commission.

D. Demand Charges

18. CURB does not believe Southern Pioneer's proposal to implement demand charges for Single Phase and Three Phase service is supported by substantial evidence as a whole. According to Southern Pioneer, and confirmed by Dr. Glass of KCC Staff, the primary purpose of the request to implement the demand charges is the increase in Distributed Generation ("DG"), predominately rooftop solar.¹⁴ This is supported by testimony of Southern Pioneer's three witnesses. Indeed, the Company's policy witness, Mr. Scott, states in his Direct Testimony that the Company's reasoning for proposing a three-part rate structure is specifically geared towards its concerns relating to DG customers.¹⁵ In addition, Company witness Brian Beecher sets forth his concerns relating to the inequities of the current two-part rate structure (customer charge plus

¹⁴ Transcript of Dr. Glass pg. 101, lines 19-24.

¹⁵ Direct Testimony of Chantry Scott, pgs. 9 and 12.

energy charge) as they relate to the existence of DG customers.¹⁶ Company witness Mr. Macke also addresses the reasoning for the Company’s proposed mandatory demand charges by claiming that the Company is “now experiencing increased heterogeneity amongst customer groups as low energy use customers may actually be high demand customers due to solar DG.”¹⁷

19. During his examination of Southern Pioneer witness Mr. Scott, Chairman French stated the following; “it strikes me that the three-part rate structure, it seems like kind of a hammer to get a potential cost shift issue.”¹⁸ In the Chairman’s view, the disincentive posed by the demand charges are overbroad, penalizing the use of “large electrical appliances or having any spike” as opposed to attempting to manage when peaks occur on the Southern Pioneer distribution system.¹⁹ CURB concurs with Chairman French that the demand charge proposal is an unjustifiable hammer to all residential ratepayers. Indeed, as noted by Mr. Watkins, the demand charges are not reflective of cost causation, due to the heterogeneity of customer loads within each customer class, including residential.²⁰ Moreover, residential customers do not understand the “concept of an electric bill component based on the maximum load placed on a system over a 15-minute interval.”²¹ Mr. Watson attempted to show the diversity within each class, but was unable because Southern Pioneer could not supply the needed data.²²

20. Further, when questioning CURB witness Mr. Watkins, Commissioner French posed the following question “Would it be fair to say that the position that you're taking in this case is that these new demands on the system do legitimately warrant utilities and regulators

¹⁶ Direct Testimony of Brian Becher, pgs. 4-5.

¹⁷ Direct Testimony of Richard Macke, pg. 33.

¹⁸ Transcript pg 43, Lines 11-18

¹⁹ Id.

²⁰ Direct Testimony of Glenn A. Watkins, p. 14.

²¹ Id.

²² Id., pg. 15.

looking at new rate options, but at least, as I understand your testimony, you just don't believe this particular option is flexible or nuanced enough to send the correct price signals to customers; is that a good summation?"²³ Mr. Watkins answers "I believe it absolutely is, Your Honor." You know, in Arizona -- I work in Arizona and in Nevada and solar generation is huge out there, as you might imagine, not only because of being in desert climate, but also because of a lot of sparsely populated areas. And in Arizona, the company of Tucson Electric and Arizona Public Service, but those demand charges and there was an uproar. However, the Commission in Arizona was very much aware of the issues and the problems, and they have gone to time of use rates. And every utility is different, but I couldn't agree more. We are in a changing environment and it's always good to look at innovative ideas. Unfortunately, the traditional three-part demand charge based on non-peak demand is not the way to go for residential customers."²⁴

21. CURB argues that Mr. Watkins is clearly correct. Time of use rates are a better alternative to demand rates. In view of the problems associated with demand charges, as discussed by Mr. Watkins, CURB urges the Commission to reject Southern Pioneer's proposal, rather than approving a rate structure that has been regularly disapproved by utility commissions for individually owned utilities. Southern Pioneer should consider a less drastic and more nuanced rate design such as time of use rates.

22. It is important to contrast this apparent targeting of DG proliferation with current statistics. According to Mr. Scott, at the time of filing his Direct Testimony, there were 35 residential and 3 commercial solar installations online.²⁵ There are currently 12,527 residential customers, meaning that residential DG customers represent less than three-tenths of one percent

²³ Transcript pg 95, Lines 13-20

²⁴ Transcript pgs 95-96, Lines 21-11

²⁵ Direct Testimony of Chantry Scott, pg. 10.

of Southern Pioneer's residential customers. There are currently 4,126 Commercial customers, of which DG represents less than one-tenth of one percent.²⁶ CURB believes these to be *de minimis* ratios which is causing Southern Pioneer the consternation that led to filing the present application.

23. Mr. Watkins points out that the Kansas Supreme Court held in the *Matter of the Joint Application of Westar Energy, Inc. and Kansas Gas and Electric Company* that Westar Energy, Inc. and Kansas Gas and Electric Company (now "Evergy") proposed a three-part rate structure for Residential DG with a seasonally differentiated demand charge of \$9.00 per KW in the summer months and \$3.00 per KW in the winter months. The Commission initially accepted Evergy's Residential DG three-part rate structure. However, this decision was ultimately appealed, and in April 2020, the Kansas Supreme Court reversed the Commission's decision, finding that implementing a three-part rate design specifically for Residential DG customers and not other residential customers was discriminatory against DG customers. The issue was remanded to the Commission for further proceedings. There were several suggested ways to possibly avoid the same problem in the future and Southern Pioneer has elected to use the option of implementing a demand charge for all residential customers. Here, as pointed out in the Evidentiary Hearing, the company is "putting the baby out with the bath water"²⁷ Meaning "There are approximately 35 distributed generation residential customers out of over 11,000. If we're going to set state policy based on such a miniscule amount and worry to death over that, at the expense of the other 11,000 customers, in my view, that's not good public policy nor good economic reasoning".²⁸

24. Mr. Watkins highlights a number of states that have proposed Demand rates across the country. From Arizona in Docket No. E-04204A-15-0142, a mandatory demand charge for

²⁶ Per Macke Exhibit PSE-2, pg. 2.

²⁷ Transcript pg 91, Lines 18-19

²⁸ Id pg 91-92, Lines 22-3

residential and small general service was proposed. The Arizona Commission rejected the proposal.²⁹ In Massachusetts Docket No. D.P.U. 15-155 Massachusetts Electric and Nantucket Electric Company proposed a transition toward mandatory demand rates for residential and small commercial and industrial customers by proposing a tiered fixed monthly customer charge based on customer usage. The Massachusetts Department of Public Utilities rejected the transition plan for several reasons including: 1) mandatory residential demand charges are not mandatory by any other state-regulated utility in the country, 2) customers do not have the ability to monitor their consumption on a real time basis, 3) customers do not have the equipment to easily monitor electric consumption in real time, 4) the proposal did not meet the Department goal of simplicity and efficiency.³⁰

25. In a recent (2022) rate case before the Georgia Public Service Commission (Docket No. 44280), Georgia Power Company proposed to close its two-part (customer and energy) Residential rate to new customers. In addition, the three-part (customer, energy, and demand) Residential rate was the default rate for all new customers. That is, while a three-part rate for new customers was not mandatory, if a customer did not specifically request another rate schedule (i.e., time-of-use), the new customer's rate would default to the three-part demand rate. These proposals were met with considerable opposition from the Georgia Commission Staff and other parties. In resolving these issues, the existing two-part rate was continued for all customers and the default residential rate schedule was changed from the three-part demand rate to the traditional two-part rate.³¹ As can be seen, other states have had the issue of demand charges come before the

²⁹ Opinion and Order, Decision 75697, Docket No. E-04204A-15-142.

³⁰ Order D.P.U. 15-155, September 30, 2016.

³¹ Order, Docket No. 44280, December 30, 2022.

Commissions, but none has been adopted. The three-part demand rate proposed by Southern Pioneer runs afoul of many of the same issues as were found in the above referenced dockets.

26. CURB does not believe that Southern Pioneer nor KCC Staff have shown that demand charges for Single Phase or Three Phase customers is warranted. By Mr. Macke's own admission, "Under the proposed rate approximately 86 percent of current residential customers and 92 percent of GSS customers are expected to experience less than a 10 percent increase in monthly bills."³² As is clear, by the above quote, the demand charge is an extreme measure to address DG, which only makes up a miniscule amount of ratepayers' costs. Applying an across the board increase to bills is disproportionate to any harms being experienced. It is not reasonable to saddle the entire residential class with demand charges that are aimed at one particular group. CURB does not believe this will result in just and reasonable rates.

27. The evidence does not show that implementing a demand charge for Single Phase and Three Phase customers is proper at this time. CURB is of the opinion that this is a case of the tail wagging the dog, in that there is such a small number of DG customers that now is not the time to change the entire rate structure and thereby raise the rates of all ratepayers. Two-part rate schedules have been the norm in this country for more than 100 years, and CURB sees no compelling reason that the Commission should overturn decades of sound regulatory policy to address what is such a small impact for Southern Pioneer.

28. In 2009, the Kansas Legislature passed the Renewable Energy Standards Act which was codified as K.S.A. 66-1256. In this statute, the Legislature stated: "it is in the public interest to promote renewable energy development in order to best utilize natural resources found in the state." The imposition of a demand charge, the increased costs to residential customers and DG

³² Direct Testimony of Richard Macke pg. 37.

customers in particular, would have the opposite effect by limiting the advancement of DG in the Southern Pioneer service area. Increasing the monthly bill in this manner lengthens the payback period of DG equipment, lessening the prospective appeal of investment in DG.

29. Southern Pioneer argues that numerous utilities have implemented demand charges in recent years. However, the utilities that have implemented demand charges are all cooperative or municipal utilities which are self-regulated. Southern Pioneer is not self-regulated. To the best of CURB's knowledge, and acknowledged by Southern Pioneer's witnesses,³³ there is not a single public utility subject to Commission or equivalent oversight in this country that has mandatory residential demand rates. Mr. Watkins points out several specific attempts that have been made across the country to implement mandatory demand rates and shows how each was denied.³⁴ The adoption of a mandatory demand rate by a regulated public utility for residential customers would not be "modernization" — it would be a groundbreaking decision with draconian results. CURB does not see the need for such a seismic change in policy.

30. CURB has shown that the demand charges are not just and reasonable toward residential customers as a class and DG customers in particular. The \$3.00 demand charge is not just and reasonable because it violates a recognized standard in ratemaking: rate design should be simple and easily understood by ratepayers. This is a cardinal pillar of rate design as stated in the well-known and respected treatise *Principles of Public Utility Rates* by Dr. James Bonbright which includes the following passage:

The administration of any standard or system of rate making has consequences, some of which are costly or otherwise harmful; and these consequences may warrant the rejection of one system in favor of some other system admittedly less efficient in the performance of its recognized economic functions. Thus an

³³ Transcript of Chantry Scott Cross-Examination pg. 33, Line 14-15.

³⁴ Direct Testimony of Glenn Watkins, pgs. 11-13.

elaborate structure of rates designed to make scientific allowance for the relative cost of different kinds of service may possibly be rejected in favor of a simpler structure more readily understood by consumers and less expense to administer. And thus a system of rate regulation that would come closest to assuring a company of its continued ability to earn a capital-attracting rate of return may be rejected in favor of an alternative system that runs less danger of removing incentives to managerial efficiency. The art of rate making is an art of wise compromise.³⁵

31. CURB argues that demand rates are not easily understood by a vast majority of ratepayers and are often even misunderstood by non-rate design experts and attorneys. Most people likely understand the concept of an energy charge, in that the more you use, the more you pay. However, residential and small commercial customers generally do not understand the intricate concept of a charge based on the maximum load placed on a system over a 15-minute interval. It is doubtful that residential or small commercial customers are aware of the demand ratings of their heating and cooling systems, kitchen appliances, laundry machines, yard equipment, etc. In other words, it is extremely difficult and time-consuming for customers to proactively compute or even estimate their demand in real-time. This is a complicated matter for any person to understand and clearly violates the principle of easily understood rates.

32. Mr. Watkins further points out that Southern Pioneer's proposed demand charges based on the individual customer's peak load is not reflective of costs causation due to the diversity that exists within the system as well as within each class.³⁶ As acknowledged by Mr. Macke, customer load shapes are probably more diverse than ever.³⁷ Southern Pioneer's proposed demand charge is based on each individual customer's maximum load (demand) regardless of when it occurs. "So you have a household that may peak at 6:00 in the evening, then you have your next

³⁵ James C Bonbright, *Principles of Public Utility Rates*, pgs. 37-38 (1961).

³⁶ Direct Testimony of Glenn Watkins pg 14

³⁷ Direct Testimony of Richard Macke pg 33

door neighbor that's on third shift, they might peak at midnight, and then you'd have another young professional that works late, and may peak at 8:00, well, the entire system benefits from that. Those customers are going to be paying based on when their maximum load is, even if it's on an off-peak period".³⁸

33. Based on these concepts CURB does not believe Southern Pioneer and KCC Staff have shown that the demand charge is in the public interest nor will it result in just and reasonable rates. It is interesting to note that Southern Pioneer's proposal is not so different than the minimum bill proposal made in Docket No. 18-WSEE-328-RTS. The argument in that docket was that a minimum bill was necessary to cause residential DG customers to pay their fair share of fixed costs. While the Commission noted that a minimum bill was lawful, nonetheless, it rejected the same, finding it to be "overly regressive and an unnecessarily disruptive solution based on the scale of the issue it purports to address."³⁹ Rather, the Commission encouraged the exploration of modern rate designs that may address the subsidization issue more holistically in future rate cases.⁴⁰ CURB argues that the resolution in Docket 18-WSEE-328-RTS is appropriate here.

Conclusion

34. The Single Phase customer charge increase, as well as the addition of the demand charges for Single Phase and Three Phase service, will cause ratepayers' bills to increase in many cases, along with causing a damper to DG investment. Further, adoption of the mandatory residential demand rate for a regulated company would be a first in this country for a regulated public utility. This could set a precedent for demand rates that may be followed by the other

³⁸ Transcript pg 92, Lines 16-23

³⁹ Order, Docket NNo. 18-WSEE=328-RTS, ¶59.

⁴⁰ Id. ¶60.

regulated electric utilities in Kansas. CURB does not believe it is good policy to implement these changes and thereby requests that the Commission reject these portions of the Application. If the Commission does grant the implementation of the demand charge, CURB would encourage the Commission to specifically state that the decision is not precedential, given the unique non-profit structure of Southern Pioneer.

Respectfully submitted,




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VERIFICATION

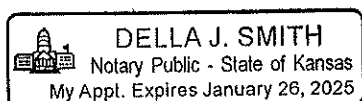
STATE OF KANSAS)
) ss:
COUNTY OF SHAWNEE)

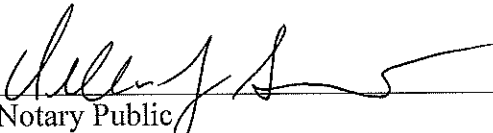
I, Todd E. Love, of lawful age and being first duly sworn upon my oath, state that I am an attorney for the Citizens' Utility Ratepayer Board; that I have read and am familiar with the above and foregoing document and attest that the statements therein are true and correct to the best of my knowledge,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



Todd E. Love

SUBSCRIBED AND SWORN to before me this 26th day of June, 2024.





Notary Public

My Commission expires: 01-26-2025.

CERTIFICATE OF SERVICE

24-SPEE-415-TAR

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 26th day of June, 2024, to the following:

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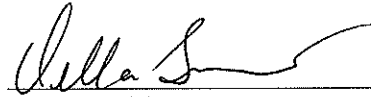
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