

**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 18-KCPE-095- )  
MER. )

**INITIAL COMMENTS OF THE CITIZENS' UTILITY RATEPAYER BOARD  
REGARDING EVERGY KANSAS METRO AND EVERGY KANSAS CENTRAL  
CAPITAL INVESTMENT PLAN**

COMES NOW, the Citizens' Utility Ratepayer Board (“CURB”) and, pursuant to the schedule set forth in *Order Adopting Integrated Resource Plan and Capital Plan Framework* issued by the State Corporation Commission of the State of Kansas (“Commission”) in this docket on February 6, 2020,<sup>1</sup> submits its comments regarding the initial filing by Evergy, Inc. of its Capital Plan.<sup>2</sup>

**Background**

1. On May 24, 2018, the Commission issued an Order Approving Merger Application of Westar Energy, Inc. and Kansas Gas and Electric Company (Westar, now Evergy Kansas Central); Great Plains Energy Incorporated (Great Plains); and Kansas City Power & Light Company (KCP&L, now Evergy Kansas Metro) to form Evergy, Inc. (Evergy) in Docket No. 18-KCPE-095-MER (18-095 Docket).<sup>3</sup>

2. On September 4, 2018, CURB, Staff, KCP&L and Westar submitted their Joint Filing Regarding Capital Plan and Integrated Resource Plan Reporting Format, proposing KCP&L and Westar jointly file a report with two sections: (1) Capital Plan reporting and (2) IRP reporting.<sup>4</sup>

<sup>1</sup> Order Adopting Integrated Resource Plan and Capital Plan Framework, February 6, 2020

<sup>2</sup> Evergy Capital Plan filing, March 9, 2020

<sup>3</sup> Order Approving Merger Application, Docket No. 18-KCPE-095-MER, May 24, 2018,

<sup>4</sup> Joint Filing Regarding Capital Plan and Integrated Resource Plan Reporting Format, Sept. 4, 2018.

Under the initial proposal, the capital plan reporting would provide a five-year view of Westar's and KCP&L's capital expenditures for generation, environmental, transmission, distribution, and information technology, to be updated annually.<sup>5</sup>

3. On March 1, 2019, CURB, Staff, KCP&L, and Westar submitted their Notice of Compliance Filing, outlining their proposed Capital Plan Reporting and IRP Process framework.

4. On June 18, 2019, the Commission held a Work Study session where Jeff McClanahan, Director of the Commission's Utilities Division, and Darrin Ives, Vice President, Regulatory Affairs for Evergy, presented an extensive discussion regarding the Capital Reporting and IRP framework. They also discussed the other Intervenors' positions and provided responses to certain issues raised by the Intervenors. At the Work Study, McClanahan restated Staff's rationale for a Capital Expense and IRP process that more closely tracks the actual planning and decision cycle of Evergy.

5. During the Work Study session, the Commission requested revisions to the section of the Framework titled, "Commission Staff and CURB Review of Capital Plan Reporting and IRP Processes" to clarify the Commission's desire to have a continual and unbiased assessment of planned or in-progress investments for new generation in excess of 100 MW, any directly related transmission and distribution investments, and any retrofits to an existing generation facility that costs more than \$300 million over a three-year period.

6. On July 18, 2019, Kansas Industrial Consumers Group (KIC), the Sierra Club, and Kansas Electric Power Cooperative, Inc. (KEPCo) each filed post-Work Study comments.

7. The Capital Plan Reporting and IRP Process adopted by the Commission are summarized as follows:

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<sup>5</sup> Joint Filing Regarding Capital Plan and Integrated Resource Plan Reporting Format, Sept. 4, 2018.

### **IRP Process**

- Initial triennial filing due three months after Missouri's triennial IRP filing<sup>6</sup> in 2021
- Subsequent filings will be made every three years (three months after Missouri's triennial IRP filing), and will provide a 10-year view of Evergy's preferred generating resource plans
- Between triennial filings, Evergy shall provide an annual update to its IRP. Evergy's initial annual update is due by July 1, 2020 and every subsequent annual update shall be due three months after Missouri's annual update
- Evergy will host an informational meeting within 30 days of IRP filings
- Stakeholders and intervenors will have 150 days to submit comments

### **Capital Plan Reporting**

- Initial filing due March 9, 2020
- Subsequent annual filings will be due February 28 of each year, beginning in 2021
- Shareholders and intervenors will have 120 days to submit comments

8. On March 9, 2020, Evergy filed its 2020-2024 Kansas Capital Investment Plan.

9. On July 31, 2020, Evergy, Staff, and CURB filed a Joint Motion for Extension of Time (“Joint Motion”) requesting that Evergy be allowed to file a revised version of its Capital Plan by August 31, 2020, and thereby extending the due date for responsive filings to September 4, 2020. CURB’s understanding is that Staff requested that Evergy add its FERC-jurisdictional transmission investments to the Capital Plan, hence the need for a revised report. On August 4, 2020, the Joint Motion was approved.

10. On August 19, 2020, Evergy filed a revised 2020-2024 Kansas Capital Investment Plan for *only* Evergy Kansas Central. Then, on August 24, 2020, Evergy filed a second revised

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<sup>6</sup> Missouri's triennial and annual IRP filings are due in April. Therefore, Kansas' filings will approximately be due in July of each year

version of its Capital Plan, which included the requested consolidated and individual information for both Evergy Kansas Metro and Evergy Kansas Central.

## COMMENTS

11. CURB submits the following comments pursuant to the timelines established in this docket for consideration of the 2020 Capital Plan. CURB's comments will begin with the Capital Plan format. CURB will next discuss the necessity of additional capital investments. Next, CURB will address the topic of Evergy's rate competitiveness. Finally, CURB will highlight some relevant aspects of the agreement between Elliott Management and Evergy.

### **Capital Plan Reporting Format**

12. A review of the revised 2020-2024 Capital Plan indicates that there is an overall projected increase of \$347 million from the prior year's Capital Plan for Evergy's consolidated Kansas operations.<sup>7</sup> This increase is split among five categories: generation, transmission and distribution (T&D), information technology (IT), FERC, and an area titled "General."<sup>8</sup> While CURB is unsure what exactly "General" means, we assume it is a catch-all for investments outside of the other specified categories.

13. With respect to the format of the Capital Plan, CURB notes that in the Notice of Compliance filed with the Commission by KCP&L, Westar, Staff and CURB on March 1, 2019, the parties acknowledged that the purposes of capital plan reporting were as follows:

- A. To provide the Commission with visibility into Evergy's forecast of new investments and well as replacement of aging utility infrastructure; and
- B. To identify strategic and major capital projects that will set Evergy's short-term

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<sup>7</sup> Evergy revised Capital Plan filing, August 24, 2020

<sup>8</sup> Id.

and long-term direction.<sup>9</sup>

These purposes coincide with the reason why capital plan reporting is required. As stated by Maria Plotnikova in her work, *The Effect of A Capital Budget on Capital Spending in the U.S. States*:

“The often-cited argument for instituting a capital budget (King, 1995, Darr, 1998, Poterger, 1996) is that instituting a separate budget provides for greater transparency in such spending allocations. This transparency in turn result in more efficient allocation of resources and greater effectiveness of capital spending.”<sup>10</sup>

It is clear that the parties to this docket understand that transparency is a very important aspect of a capital planning process. Rightfully so, as some authors list transparency as a best practice to be achieved in the capital planning process.<sup>11</sup> These authors explain, “given the opportunity, stakeholders are not only asking, but in certain situations are entitled to understand why certain decisions are made in favor of other decisions.” Certainly, stakeholders are entitled to know why a trend in capital spending increases significantly over a five-year period.

14. In its Order Adopting Integrated Resource Plan and Capital Plan Framework, the Commission calls for the need for transparency in Evergy’s Capital Planning.<sup>12</sup> In that Order, the Commission approved the capital plan format jointly proposed by Evergy, Staff and CURB. Specifically, the Capital Plan reporting was intended to “provide a five-year view of Westar's and KCP&L's capital expenditures for generation, environmental, transmission, distribution, and information technology, including for each category the actual and budgeted amounts for the preceding calendar year and the budgeted amounts for the current calendar year and the next three calendar years in sufficient detail to identify major investments.”<sup>13</sup>

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<sup>9</sup> Notice of Compliance Filing, March 1, 2019.

<sup>10</sup> Plotnikova, Maria, *The Effect of A Capital Budget On Capital Spending in the U.S. States*. February 29, 2005. Available at <http://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.582.5406&rep=rep1&type=pdf>.

<sup>11</sup> 10 Capital Planning Best Practices. Cloverleaf Technologies, Inc., p. 11. (2013) Retrieved at [https://www.uruman.org/sites/default/files/trabajos/copperleaf\\_white\\_paper\\_best\\_capital\\_practices\\_v1.0.pdf](https://www.uruman.org/sites/default/files/trabajos/copperleaf_white_paper_best_capital_practices_v1.0.pdf).

<sup>12</sup> Order Adopting Integrated Resource Plan and Capital Plan Framework, February 6, 2020.

<sup>13</sup> Id.

15. In these regards, CURB notes that the 2020-2024 Kansas Capital Investment Plan Summary contains substantial changes from year to year in capital investments budgeted by Evergy. Yet, there is no narrative provided for these budget changes. For instance, the 2022 consolidated projection for Evergy Kansas generation increased by approximately \$132 million, from \$207 million to 347 million, a 68% increase. The instinctive response is to ask why there was such large a change from the prior plan's projection. However, no explanation is provided.

16. CURB is not asserting that Evergy has failed to fulfill its obligations in filing this iteration of its Capital Plan, but suggests that the Commission could require future Capital Plan filings to provide a high-level explanation regarding significant deviations from prior projections. CURB believes that, by providing reasonable explanations as to substantial deviations from prior projections, the Commission would increase transparency with the capital plan reporting process. It would help the parties and the Commission to understand the rationale for changes in capital spending without having to resort to onerous discovery requests.

17. CURB recognizes the difficulty involved in preparing exact five-year capital budgets, and further understands that capital budgets may change from time to time depending upon changed circumstances or refined strategic objectives. Yet, CURB earnestly believes that when any business organization presents a five-year budget from time to time or at any time, the organization necessarily must have determined the purposes for all expenditures budgeted for the five-year period. Thus, what CURB is requesting here is that when those purposes change, Evergy could provide a high-level explanation of the change as a beginning place for further stakeholder inquiries. As discussed later in these comments, CURB does not advocate for an explanation of each change in the capital budget because the costs of such detail would likely not surpass the benefits. Rather, CURB is asking Evergy and the Commission to consider the benefit of high-level explanations of major changes in Evergy's five-year Kansas Capital Investment Plan Summary which would facilitate stakeholder understanding

of the budget summary and feedback, thus improving transparency.

18. In CURB's view, improving transparency through such information in the Kansas Capital Investment Plan Summary would help to accomplish the purposes of the reporting process established in this docket. In these regards, stakeholders are not required to comment on any aspect of the capital investment plan. Parties are not bound by any comment they make in this docket or the absence of any comment in any further proceeding (notably, a rate proceeding) wherein capital investments are considered by the Commission for inclusion in rate base. Conversely, Evergy is neither strictly bound by the budget information it sets out in its capital investment plan nor obligated to adhere to the feedback it may receive from any stakeholder. The Commission clearly understands that a five-year capital budget cannot be set in stone. Thus, ultimately, one purpose of this docket and the reporting required therein is to facilitate information being provided annually both by Evergy and feedback being given from its stakeholders on the need and prudence of the capital budget envisioned by Evergy. In CURB's view, the extent that Evergy provides a high-level explanation of major changes in its Kansas Capital Investment Plan Summary, the easier it is for stakeholders to focus their comments and any additional discovery on the pertinent aspect of these budget changes. Clearly, that would strengthen the feedback process. Yet, even in the absence of stakeholder feedback, such an explanation, reasonably balanced as to cost and benefit, would foster the transparency of the budget process as contemplated by the Commission in this docket.

19. Therefore, CURB believes that the Capital Plan should contain reasonably detailed information presented in a fashion that a stakeholder can reasonably determine the purpose of any significant expenditure, without engaging in substantial discovery. As filed, CURB does not perceive that such a benchmark has been met. In fact, CURB notes that Staff was required to send out fundamental discovery requests aimed at attempting to discern the reason why Evergy's five-year capital spending budget had increased over the past five-year budget. In CURB's view, this type of detailed information should have been included in the initial reporting.

20. CURB recognizes that there may be diminishing returns on thorough explanations and hopes to work with Evergy in being as proactive as practicable with changed budgets and circumstances. In fact, CURB has communicated with Evergy concerning CURB's concerns regarding the need for greater explanations associated with changed circumstances and represented that it would collaborate with Evergy concerning the same. CURB would like to note that Evergy has communicated with CURB regarding some of CURB's concerns and CURB is ready and willing to work with Evergy in arriving at an mutually agreeable amount of high-level information to be provided in connection with major year-to-year revisions in the Kansas Capital Investment Plan Summary.

21. At the outset, in order to standardize this practice, CURB suggests that the Commission could establish year-to-year variance thresholds to determine when Evergy must provide a narrative on budget changes within a category as part of its Capital Plan filing. CURB recommends that the Commission utilizes a two-fold threshold when reviewing the Capital Plan filing: if there is either 1) a 10% variance from the previous plan within a category from year to year, provided that dollar amount of the variance is greater than \$1 million; or 2) any increase in any specific item in excess of \$3 million, the additional explanation requirement will trigger. CURB believes this would enhance the value of all future Capital Plan filings and would significantly reduce the amount of time that would be spent using the discovery process to obtain additional information

22. CURB further believes that the Capital Plan should correspond to the IRP by highlighting areas of common interests. A short description of the expenditure categories that correspond to the Evergy IRP could be set out in the Capital Plan. For example, capital expenditures that directly relate to adding generation could be highlighted. The purchase of a vehicle, albeit related to generation, would not warrant the same attention from stakeholders as the



purchase of new wind generation equipment or costs related to environmental regulation on coal-generated plants.

23. In addition to CURB's concerns regarding the format of capital plan reporting, CURB will outline its high-level concerns regarding the necessity of investment, Evergy's rate competitiveness, and changes due to involvement of Elliott Management in the capital budgeting process. These comments are set forth below. However, CURB reserves the right to change its viewpoint on these issues as additional information becomes available. Moreover, the decision of CURB to not comment on any aspect of Evergy's Kansas Capital Investment Plan should not be construed as CURB's acquiescence to the same. CURB intends these comments to be high-level concerns pertaining to the need for residential and small commercial ratepayer desires to keep utility rates as low as reasonable.

#### **Necessity of Investment**

24. In Kansas, an electric public utility is required to "furnish reasonably efficient and sufficient service and facilities" in its service territory. Furthermore, the Commission has the power to require all electric public utilities "to establish and maintain just and reasonable rates when the same are reasonably necessary in order to maintain reasonably sufficient and efficient service...."<sup>14</sup>

25. CURB's concern is that Evergy continues to invest in additional capital growth above and beyond the level that may actually be needed to efficiently and sufficiently serve its customers. Essentially, utility property is required to be used when the utility property is reasonably necessary to provide the utility's customers with sufficient and efficient service.<sup>15</sup> In

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<sup>14</sup> K.S.A. 66-101b

<sup>15</sup> Kansas Indus. Consumers Grp., Inc. v. State Corp. Comm'n of State of Kan., 36 Kan. App. 2d 83, 97, 138 P.3d 338, 350 (2006)

the event that a utility company incurs costs in the acquisition of excess capacity, the Commission has the power and authority to exclude all or a portion of those costs from the revenue request by the utility.<sup>16</sup> “Excess capacity” means any capacity in excess of the amount used and required to be used to provide adequate and reliable service to the public. The Commission can also prohibit or limit the return on costs which are incurred in constructing, maintaining, or operating excess capacity.

26. A prudent ratemaking process aims to ensure reliable electric service at a just and reasonable cost for consumers while providing an opportunity for utilities to recover the cost of service along with a reasonable return on investments. To effectively implement such a process, a regulator should consider and adequately balance the interests of utilities and consumers with regard to fair and affordable rates and reliable service.<sup>17</sup>

27. As filed, the Capital Plan contains projects that may not be needed to provide service to Kansas customers, and appear, instead, to be an economic opportunity that will provide significant benefits to shareholders.

The allocation of risk between shareholders and ratepayers is of paramount importance when addressing many of the concerns. CURB believes that capital investments in generation should provide some kind of benefit to ratepayers in the form of lower bills or savings associated with the retirement of uneconomic assets. CURB views building new generation for the sake of building as a significant factor in why Kansans are experiencing higher electric rates compared to the surrounding states in the region. Low-income and fixed income customers already feel the hardships associated with high bills. Approving a plan that aims to increase expenses that are to be recovered from ratepayers is not a prudent balancing of utility and ratepayer interests.

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<sup>16</sup> K.S.A. 66-128(c).

<sup>17</sup> Study of Retail Rates of Kansas Electric Public Utilities, pg 48, January 8, 2020

## Evergy's Rate Competitiveness

28. CURB has concerns over the uncompetitiveness of Evergy's rates as compared to other regional utilities. These concerns have been brought to light and validated in two recent rate studies. These rate studies are highlighted below.

### KCC Staff's 2018 Rate Study

29. During settlement negotiations in the KCP&L and Westar merger docket (Docket No. 18-KCPE-095-MER) several parties expressed concerns about the two companies' increasing rates. Therefore, the approved non-unanimous settlement agreement included a condition to require a rate study, conducted by KCC Staff, with the purpose of documenting and explaining the major differences between surrounding states' rates and the rates of Westar and KCP&L. Staff filed its rate study ("Staff's Study") in December 2018, covering the years 2008-2018.

30. In short, Staff's Study found KCP&L and Westar's rise in rates could be predominantly attributed to an increase in capital investment driven by three factors: 1) environmental regulations that required the retrofitting of existing coal-fired generating units; 2) new fossil fuel generating facilities which were determined necessary at the time to meet forecasts for growing demand and to provide needed reliability to the grid when renewable generation was not operating; and 3) new renewable generation facilities built to comply with renewable energy standards (historically) or to take advantage of the economics and long-term price stability offered by these investments (more recently).<sup>18</sup>

### London Economics International's 2019 Rate Study

31. In 2019, Substitute for Senate Bill 69 directed the Kansas Legislative Coordinating Council to authorize a multi-phase, independent study of retail rates of Kansas electric public

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<sup>18</sup> Rate Study of KANSAS CITY POWER & LIGHT and WESTAR ENERGY for the years 2008 to 2018, pg. 3, Dec. 2018.

utilities. The purpose of the study was to provide information that may assist future legislative efforts in developing electric policy that includes regionally competitive rates and reliable electric service.

32. The culmination of phase one of the study was a report produced by London Economics International (LEI). As noted in its Study of Retail Rates of Kansas Electric Public Utilities (“LEI’s Study”) filed January 2020, Evergy’s growth of rate base during a time when Kansas is experiencing uncompetitive electric rates is concerning.

33. LEI found Kansas’s public utilities’ electricity rates to be regionally uncompetitive, stating, “The rate base to customer ratio for both Westar and KCP&L is significantly above the average for the region... 92% and 23% above average, respectively.... Retail sales for the past few years were not growing as fast as the IOUs’ rate base. Between 2010 and 2018, residential load declined by approximately 1%, while commercial and industrial load increased by 4.7% and 9.7%, respectively, while the rate base grew about 16.5 times.”<sup>19</sup>

34. One of the drivers for rising rates cited in LEI’s Study is flattening electricity consumption, both in Evergy’s service territory and in the U.S. Over the past five years, retail sales amongst various customer classes have flattened, with load growth averaging just over 1%. This load growth is the smallest among residential customers at 0.9% (and even lower over ten years), due to increased energy efficiency and declining energy intensity per customer.<sup>20</sup> In light of this consumption trend, adding millions of dollars in additional generation may not be warranted and may be an obstacle to achieving regionally-competitive rates.

#### **Agreement between Evergy and Elliott Management**

35. Elliott Management (“Elliott”) is an asset management firm that was founded in

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<sup>19</sup> Id, pg 59 [emphasis added]

<sup>20</sup> Id. pg 47.

1977 and manages approximately \$40.2 billion in assets. As of January 2020, Elliott owned an economic interest equivalent to 11.3 million shares in Evergy, approximately \$760 million in market value.

36. On January 21, 2020, Elliott issued a press release and sent a public letter to Evergy's board of directors critiquing Evergy's current business plan and resulting underperformance for shareholders. In its letter and associated press release, Elliott essentially demanded Evergy either: 1) implement a high-performance plan to increase critical infrastructure investment and optimize operating costs, leading to annual rate-base growth or 2) explore a strategic combination via a premium stock-for-stock merger, leading to value creation in which Evergy's current shareholders would be able to participate by receiving stock in the combined entity.

37. On February 28, 2020, Evergy entered into an agreement ("Agreement") with Elliott which required Evergy to: 1) appoint two new members to its Board of Directors and create a committee to explore ways to increase the Company's shareholder value and 2) consider either a Modified Standalone Plan that would effectively cut operating and maintenance expenses and increase capital expenditures dramatically, or a Merger Transaction.

38. In response to the Agreement, Staff requested a general investigation be opened for transparency purposes (Docket No. 20-EKME-514-GIE or "20-514") so that customers can be fully informed of the analysis and rationale of Evergy's decisions regarding the Agreement. In its request to open an investigation, Staff noted Evergy already announced a \$1.5 billion increase in its capital expenditures budget for the years 2019-2024 which "appears to be growth related capital, simply for the sake of growth." Staff also emphatically stated, "This [increase in capital expenditures budget] means that even before the Committee makes a recommendation for or

against the Modified Standalone Plan, Evergy has already reversed course on a major benefit the Commission relied on in approving the Evergy merger.”

39. In June 2020, the Commission approved Staff’s request and opened the investigation. CURB has been granted intervention in the 20-514 docket.

40. On July 23, 2020, Evergy’s Board unanimously approved pursuing a Modified Standalone Plan, and on August 13, 2020, Evergy filed its Sustainability Transformation Plan (STP) Report in Docket 20-514. CURB is in the midst of reviewing the STP Report and, therefore, will refrain from commenting on it in great detail at this time, but notes the STP Report presents a change to the five year Capital Plan of an *additional* \$303 million investment for Kansas.<sup>21</sup>

41. CURB shares the concerns mentioned above from Staff’s initial filing in the 20-514 docket, and finds them highly relevant in regards to Evergy’s 2020 Capital Plan filing.

### CONCLUSION

42. CURB is deeply concerned by the increased capital expenditure projections presented in Evergy’s revised 2020 Capital Plan filing, an overall projected increase of \$347 million from the prior year’s plan (*plus* an additional \$303 million increase projected in the STP Report). CURB’s concern is amplified for three primary reasons: 1) load growth has flattened, indicating that increased investment in new generation may not be necessary to serve customers; 2) recent studies have shown Evergy’s rates to be regionally uncompetitive; and 3) Evergy is currently facing extreme pressure to increase shareholder value through growth-related capital investment, perhaps, arguably, to the detriment of its customers.

43. Additionally, based on the variance shown in this Plan’s comparisons to prior

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<sup>21</sup> Evergy STP Report, p. 29, Aug. 13, 2020.

projections, CURB recommends future capital plan filings include a detailed explanation of any significant changes to the projections from year to year. CURB is open to collaboration on this issue, but our initial suggestion is that the Commission should modify its requirements so if there is a 10% difference from the previous plan within a category from year to year or any increase in any specific item in excess of \$3 million, then Evergy shall explain the variance.

44. CURB looks forward to working with Evergy and the other parties in this docket in a collaborative fashion to explore the options and strike a balance between the interests of ratepayers and the utilities. To that end, CURB reserves the right to modify its position in view of the comments filed by other stakeholders in this docket.

Respectfully submitted,



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**VERIFICATION**

STATE OF KANSAS                    )  
  )  
COUNTY OF SHAWNEE            )        ss:

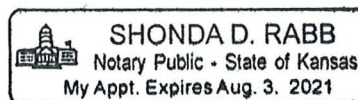
I, Todd E. Love, of lawful age and being first duly sworn upon my oath, state that I am an attorney for the Citizens' Utility Ratepayer Board; that I have read and am familiar with the above and foregoing document and attest that the statements therein are true and correct to the best of my knowledge,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

  
\_\_\_\_\_  
Todd E. Love

SUBSCRIBED AND SWORN to before me this 4<sup>th</sup> day of September, 2020.

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

My Commission expires: 8-3-21





**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 4<sup>th</sup> day of September, 2020, to the following:

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