

BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

In the Matter of the Investigation into the )  
Sustainability Transformation Plan of ) Docket No. 21-EKME-088-GIE  
Energys Metro, Inc., Energys Kansas Central, Inc., )  
and Energys South, Inc. (collectively Energys). )

**CROSS-ANSWERING COMMENTS OF THE CITIZENS' UTILITY RATEPAYER  
BOARD ON ENERGIS'S SUSTAINABILITY TRANSFORMATION PLAN**

COMES NOW, the Citizens' Utility Ratepayer Board ("CURB") and submits its Cross-Answering Comments in response to the comments filed by various parties on April 16, 2021, relating to Energys's proposed Sustainability Transformation Plan ("STP").

**Background**

1. On August 13, 2020, Energys released its STP, which was developed by Energys in response to concerns expressed by a large shareholder, Elliott Management Corporation ("Elliott"), that Energys management was not doing enough to maximize shareholder value. Accordingly, Elliott and Energys ("Energys" or "the Company") entered into an agreement by which Energys agreed to examine either a strategic combination or an alternative standalone plan to increase Energys's rate base growth and enhance shareholder value. The STP contains a series of capital spending increases and operating expense reductions over the next few years that are designed to increase shareholder earnings while promoting grid modernization and clean energy projects.

2. The Kansas Corporation Commission ("KCC") subsequently issued a procedural schedule in this case that included three workshops on various aspects of the STP, followed by initial comments from Intervenors to be filed by April 16, 2021.<sup>1</sup> The procedural schedule allows the

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<sup>1</sup> Order on Staff's Third Motion for Modification of Procedural Schedule, April 8, 2021.

Intervenors to file Cross-Answering Comments by April 30, 2021, and allows Evergy to file Response Comments on May 16, 2021. A final workshop with all parties is scheduled for May 24, 2021. CURB appreciates the opportunity to discuss comments from other Intervenors.

## **Overview**

3. CURB filed initial comments in this proceeding on April 16, 2021. Initial comments were also filed by the Staff of the Kansas Corporation Commission (“Staff”), Kansas Industrial Consumers (“KIC”), Climate and Energy Project (“CEP”), Grain Belt Express LLC (“Grain Belt”), Sierra Club, and AARP Kansas (“AARP”).

4. In its comments, CURB noted that this docket is not a predetermination docket, and Evergy represented on several occasions during the workshops that the STP is subject to change. Therefore, CURB views this docket as primarily an opportunity to provide general feedback to the Company with regard to the STP, and to provide the Company with guidance regarding some of the types of issues that may be raised when, and if, Evergy seeks ratemaking treatment for any component of the STP after the current rate moratorium expires.

5. CURB notes that each Intervenor had a slightly different frame of reference and focus. However, there were several common themes among the initial comments. Among these are: Does the STP address specific reliability and service issues or is it being undertaken primarily to increase shareholder earnings? What is the impact of the STP on customer rates and on the rate disparity between Kansas Metro and Kansas Central? Is the emphasis placed on transmission investment appropriate? CURB agrees that these are all valid issues.

## Overview of Staff Comments

6. Staff states in its initial comments, “Overall, Staff views the STP as a balanced and reasonable plan that has the potential to improve Evergy’s regional rate competitiveness and service reliability.”<sup>2</sup> However, Staff goes on to state that “there are several refinements that should be made to the STP if it is likely to be a plan that all (or a majority) of stakeholders can support.”<sup>3</sup> These refinements include: 1) reduce the disparity in projected rate impacts, 2) develop reliability metrics, report on actual performance, and report on the efficiency of specific Grid Modernization projects, 3) reduce reliance on Transmission investment, and 4) report actual results based on Key Performance Indicators (“KPIs”).<sup>4</sup>

7. While CURB is not sure what Staff meant by its reference to a plan that all “stakeholders can support,” CURB does not perceive Staff’s reference to mean that formation of the STP should be a collaborative process whereby Evergy needs to obtain the approval of all or a majority of stakeholders to proceed with its STP. Rather, CURB perceives Staff’s reference to posit what Staff believes to be some common Intervenor issues or suggested improvements, allowing Evergy to address them. To be sure, Evergy filed its STP genuinely seeking feedback from stakeholders, but not seeking or needing permission to implement it.

8. More importantly, CURB does not believe that Staff intends its reference to a plan that all “stakeholders can support” as suggesting that if Evergy meets the criteria outlined, then the very large cost of the STP will be approved in future rate cases filed by Evergy. The standard for inclusion of costs in utility rates is whether those costs are necessary for the provision of efficient

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<sup>2</sup> Notice of Filing of Staff’s Comments, page 5, paragraph 11, April 16, 2021 (“Staff Comments”).

<sup>3</sup> Id.

<sup>4</sup> Staff Comments, pages 6-7, paragraph 11.

and sufficient service.<sup>5</sup> Indeed, Kansas statute requires the KCC to determine the reasonable value of all, or the fraction or percentage, of the property of any public utility that is “used and required to be used” in its service to the public within the State of Kansas.<sup>6</sup> There is no legal authority to include costs that are not deemed to meet this standard. It should be clear to all parties involved in this docket - the STP does not provide the detail necessary for any decision as to the extent, if any, that the costs outlined in the STP should be allowed in Evergy’s next rate case.

9. Moreover, while CURB recognizes that parties can disagree regarding what constitutes efficient and sufficient service, CURB is mindful of the fact that the STP was not developed because of concerns regarding the provision of efficient and sufficient utility service. Rather, the STP was developed in response to a shareholder complaint seeking higher earnings. Given this background and CURB’s role as an advocate for residential and small commercial ratepayers, CURB remains skeptical that capital expenditures of approximately \$8.9 billion are necessary to adequately and sufficiently serve Evergy’s customers. As stated by the United States Supreme Court, “Utility rates cannot be considered just and reasonable unless consumer interests are protected.”<sup>7</sup> Being an extremely high level plan, the STP does not provide the detail needed to assure CURB that consumer interests will necessarily be protected if costs associated with the STP were to be approved by the KCC.

10. In addition, with respect to the criterion that the disparity of rate impacts be reduced, it is unclear how the STP will improve Evergy’s regional rate competitiveness. While the STP includes millions of dollars of operation and maintenance (“O&M”) expense savings, much of these

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5 K.S.A. 66-101b.

6 K.S.A. 66-128.

7 FPC v. Memphis Light, Gas & Water Div., 411 U.S. 458, 474, 36 L. ED. 2d 426, 93 S. Ct. 1723 (1973).

savings have already been realized as a result of the merger, as noted by several parties in their initial comments. Therefore, the primary incremental component of the STP is the accelerated capital program, which will generally increase rates, especially for customers in the Evergy Central service territory.

11. Furthermore, with reference to reliability metrics, there is no indication that the utility's service quality warrants the additional spending contained in the STP. As noted in CURB's initial comments, the STP was not prompted by deficits in service quality identified by Kansas stakeholders but by the perception of a shortfall in earnings from a hedge fund. Therefore, prior to the STP being announced by Evergy, there were no reliability or service issues identified that necessitated the substantial additional capital spending that is reflected in the STP. The development of reliability metrics may be a necessary step towards the approval of capital spent to improve service. However, there must clearly be more benefit than cost associated with the expenditures. The STP does not provide sufficient detail to show that these tests will be met.

12. Therefore, it is CURB's understanding that all parties, including Staff, view this proceeding solely as informational and at a very high level. There should be no dispute that the KCC should require Evergy to fully support any claims for cost recovery associated with investment included in the STP under traditional legal principles. CURB agrees that such support should include the types of analyses proposed by Staff, such as least-cost best-fit analysis, a formal cost benefit analysis, or potentially some combination of the two.<sup>8</sup> However, this analysis should be provided as part of a base rate case if the Company seeks recovery of such costs. While CURB does support periodic reporting of the projects undertaken and costs incurred pursuant to the STP, such reports

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<sup>8</sup> Staff Comments, page 7, paragraph 11.

should also be viewed as informational and should not signal pre-authorization for recovery of any particular investment.

### **Staff's Recommended Actions**

13. As indicated above, CURB sees the issues that Staff outlined as being some of the high-level issues or suggested improvements to the STP that Staff desires Evergy to address in its responsive comments. Below, CURB wishes to respond specifically to each of those issues. However, none of CURB's comments are intended to supplant CURB's earlier comments that capital expenditures made by Evergy should be driven by customer need and not by a desire to increase shareholder earnings. Evergy bears the heavy burden of proof on this issue. Indeed, in their comments, Staff recognizes the difficulty of improving reliability through capital spending while keeping rates regionally competitive.<sup>9</sup>

14. First, Staff recommended that "Evergy should strive to reduce if not eliminate the disparity in projected rate impacts of the STP to Evergy Kansas Central and Evergy Kansas Metro," noting, "If this disparity is not addressed, the ability of Evergy to make meaningful progress towards regionally competitive rates in Kansas will be significantly jeopardized."<sup>10</sup> The rate disparity between Evergy Kansas Central and Evergy Kansas Metro was also raised by KIC, and is a concern shared by CURB.

15. Second, Staff made several recommendations with regard to reliability metrics and grid modernization. Staff proposed that Evergy and stakeholders collaborate and propose "aggressive but achievable reliability metrics for SAIDI, SAIFI, CAIDI, and CEMI to report to the Commission

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<sup>9</sup> Staff Comments, page 5, paragraph 11.

<sup>10</sup> Staff Comments, page 6, paragraph 11.

and to judge the success of the STP Grid Modernization investments.”<sup>11</sup> Staff notes that there may be other objectives, outside of these traditional metrics that should also be examined. Staff proposes quarterly compliance filings. Staff also notes that if “the parties are unable to make progress toward the establishment of performance metrics and reliability objectives for the Grid Modernization program, the Commission could order the establishment of a formal proceeding to gather evidence and set minimum/performance standards for Evergy.”<sup>12</sup> Staff also recommends that Evergy should demonstrate annually that its “planned Grid Modernization projects are the most efficient way of meeting the defined customer reliability metrics.”<sup>13</sup>

16. CURB notes Evergy’s lack of commitment in the STP toward meeting definite reliability metrics. CURB believes that all Kansas utilities should be required to demonstrate that they are providing efficient and sufficient service, and CURB supports efforts to identify what constitutes “efficient and sufficient service.” CURB also supports efforts to monitor the actual level of service and reliability that is being provided by Kansas utilities. However, the STP was not initiated in response to concerns about reliability or grid modernization. Therefore, while CURB generally supports the recommendations of Staff, CURB does not believe that it is reasonable to directly link these recommendations to review of the STP.

17. Third, Staff recommended that Evergy consider phasing in its FERC-jurisdictional investment over a period longer than five years, to reduce the rate impact of these investments.<sup>14</sup> However, this recommendation assumes that the underlying transmission investments are needed at all in order to provide efficient and sufficient service. Evergy’s mere inclusion of these transmission

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11 Id.

12 Staff Comments, page 7, paragraph 11.

13 Id.

14 Id.

investments in the STP is insufficient to demonstrate that such projects are required.

18. Moreover, CURB is concerned by Staff's "alternative" recommendation that instead of undertaking these projects over a longer period of time, Evergy consider "shifting this investment towards additional Distribution projects."<sup>15</sup> Staff's recommendation that projects be shifted from transmission to distribution is based on Staff's contention that distribution projects will have a greater impact on reliability than transmission investment, and will be less costly for ratepayers, since the return on equity on distribution investment is approximately 100 basis points less than the return on transmission investment.

19. CURB agrees that phasing in the investment included in the STP would help to mitigate the rate impacts of the STP. CURB also agrees that distribution investment is less costly for ratepayers than transmission investment. However, the STP should not be viewed as a finite pool of investment which must be spent in any case. Indeed, Evergy has not shown, and has not even attempted to show, that the amount of investment included in the STP is necessary for the provision of efficient and sufficient service. Nor has the Company demonstrated, or attempted to demonstrate, that each project (or any project) included in the STP is necessary to meet its service obligations. Given the solely informational aspect of this docket, CURB believes that while the KCC may give general guidance to Evergy regarding the components of the STP, the Company must still be required to demonstrate that all projects are necessary and that the underlying costs are reasonable.

20. Fourth, Staff recommends that Evergy report its full list of Board and senior management level KPIs to the Commission in a compliance docket on a quarterly basis.<sup>16</sup> Staff also recommends that this data be supplemented annually with "granular execution level KPI data tracked

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15 Id.

16 Id.



and reported internally within Evergy.” Staff contends that such data will allow the KCC to monitor “Evergy’s performance on the different areas of the STP, and intervene in the event that it becomes concerned about Evergy’s ability to provide efficient and sufficient service and just and reasonable rates.”<sup>17</sup>

21. CURB supports the recommendation that Evergy be required to periodically report on its KPIs. However, such reporting should not be tied solely to the STP. CURB notes that prior to the STP, the KCC still had an obligation to monitor Evergy’s performance and to intervene in the event that the Company failed to provide efficient and sufficient service at just and reasonable rates. Therefore, there is no reason to tie these activities specifically to the STP, especially since the Company is not requesting pre-approval of the STP. Because the KCC is not preapproving the STP, CURB does not understand why the KCC should be involved in specifically monitoring “Evergy’s performance on the different areas of the STP.” Evergy stated during the workshop process that the STP was a work in progress and that the only surety was that the details of the STP would change. Accordingly, while CURB supports efforts to monitor Evergy’s performance through the rate moratorium period, the STP should not be viewed as the authorized benchmark for such review, but rather as a general framework for the Company’s efforts over the next few years.

### **Rate Impacts of the STP**

22. In addition to the issue of rate disparity, several parties also addressed the overall rate impacts of the STP. As discussed on pages 43-48 of its initial comments, Staff notes that Evergy has indicated that the retail rate changes proposed under the STP are below the expected level of inflation when measured company-wide. Staff also discusses Evergy’s claim that part of its STP plan

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<sup>17</sup> Staff Comments, page 8, paragraph 11.

is to grow its rate base at a pace that is slower than its regional peers.

23. First, with regard to growing retail rates below the expected level of inflation, it is important to recognize that inflation is not the standard by which the reasonableness or competitiveness of the Company's rates should be evaluated. The national rate of inflation is not a relevant comparative metric for electric rates of Evergy's regional competitors. Instead, Evergy's rates should be evaluated in light of retail rates in neighboring states. AARP notes, "Kansas already suffers from higher residential electric rates, as compared to neighboring states, including Missouri."<sup>18</sup> Regional rate competitiveness is an expressed concern of the Kansas Legislature. Evergy's lack of commitment to obtain regionally competitive rates by a certain date is troubling.

24. Second, Evergy's "central element" to grow its rate base at a pace that is slower than its regional peers is misleading. The entire premise of the STP was that Evergy was not growing its rate base quickly enough. Elliott identified the lack of sufficient rate base growth as a major concern for shareholders. As noted in CURB's initial comments, in Elliott's letter of January 21, 2020, Elliott criticized Evergy for repurchasing stock instead of investing in rate base by stating, "Based on average authorized returns on equity, \$1 of equity capital invested in rate base for most utilities can earn significantly more than double the return of \$1 used to buy back stock. As a result, \$1 invested in rate base is worth approximately \$2.40 to shareholders, while \$1 in share buybacks merely distributes \$1 back to shareholders."

25. Evergy addressed this criticism in its August 5, 2020, Press Release announcing the STP, noting that "increased system investment and rate base growth" was a "financial benefit of the STP," and one that would increase shareholder value. Evergy stated that the STP investments are

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<sup>18</sup> Initial Comments on Behalf of AARP Kansas (AARP), page 2, April 19, 2021.

expected to result in rate base growth of 6% to 8% through 2024, compared to its previous target of 5% to 7%. Moreover, one of the main tools used by Boston Consulting Group in developing its recommendations for the STP was to compare Evergy's capital investment and investment replacement plans with those of other utilities. At least some of the underlying projected capital costs included in the STP are not based on specific projects that address underlying service or reliability concerns, but instead are based on targeted spending levels for Evergy vis-à-vis other utilities. It seems contradictory to now promote the STP on the basis that Evergy's rate base growth will be "slower than its regional peers." Therefore, CURB does not believe that the STP will necessarily result in regionally-competitive rates, assuming that this investment is eventually reflected in Kansas utility rates.

26. KIC's comments are focused heavily on the need for regionally competitive rates. According to KIC, "Evergy has announced plans to spend another \$12 billion through 2029" and has increased its 5-year capital budget by over \$500 million since the last STP workshop.<sup>19</sup> To CURB, these are troubling statistics. KIC goes on to say, "Evergy's internal notes recognize its regional peers' net plant is growing slower than Evergy's, and this analysis was apparently conducted *before* the STP was developed." KIC raises legitimate concerns about the impact of the STP on Evergy's competitiveness with other utilities in the region and, according to KIC, the STP will result in the largest rate increase in Kansas' history.<sup>20</sup> KIC also raises concerns about the KCC's reliance upon representations by Westar and KCP&L that the merger would reduce total company capital expenditures by nearly \$1 billion between 2018 and 2022. Given the significant increase in capital

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<sup>19</sup> Initial Comments of the Kansas Industrial Consumers Group, Inc., page 5, paragraph 10, April 16, 2021 ("KIC Comments").

<sup>20</sup> Id. at page 6,

spending since the merger was approved, the foundation upon which the merger was approved may no longer be applicable.

### **Emphasis on Transmission Spending**

27. As noted in CURB's initial comments, much of the proposed capital program is directed toward transmission spending, over which the KCC has virtually no control. Capital directed toward transmission projects is less likely to be offset with incremental O&M savings. In addition, as noted by Staff in its comments at page 7, the return on equity awarded by FERC for transmission-related capital is approximately 100 basis points higher than the Kansas-jurisdictional return on equity. Thus, shareholders can earn considerably more on capital invested in transmission than in capital invested in distribution. Moreover, this transmission capital is not necessarily subject to the same degree of regulatory scrutiny as capital invested in the distribution system.

28. KIC also expressed concerns about the emphasis on transmission spending, noting that such transmission expenditures are a) more expensive for ratepayers and b) largely outside of the KCC's jurisdiction.<sup>21</sup> KIC also makes an important point that the transmission projects included in the STP are not required under the SPP's Transmission Owner Selection Process, making these projects somewhat discretionary. In addition, KIC states that an efficient and low-cost wholesale market already exists in SPP, calling into question the need for, and benefit of, additional transmission investment.<sup>22</sup> CURB is not suggesting that no additional transmission investment is needed – it may well be. However, the KCC should be especially skeptical of transmission projects included in the STP, since such projects are likely to be particularly profitable for Evergy

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<sup>21</sup> KIC Comments, page 13, paragraph 27.

<sup>22</sup> Id. at page 15, paragraph 31.

shareholders.

29. CEP also raises some interesting questions regarding the trade-off of increased transmission investment and distributed generation in its initial comments. CEP identified several issues regarding new technologies for the production and transmission of energy. CURB supports consideration of all viable alternatives for producing and transmitting energy when new resources are under review. CURB also agrees with CEP that technology is changing rapidly. While new technologies provide a broader array of options for utility companies than may have been considered even a few years ago, it is likely that this technological revolution will continue for some time. As technologies evolve, and as the cost of these new technologies declines, it may make sense for utilities to move cautiously in order to avoid making long-term investment decisions today that could soon be outdated due to cheaper and more flexible alternatives.

### **Need for the STP**

30. On page 61 of its comments, Staff states, “While Staff agrees the Evergy Transmission and Distribution systems may be in need of an organized and paced infrastructure replacement program, Staff contends that the best approach for this program is to provide the stakeholders with a transparent analysis that demonstrates the annual Grid Modernization projects are the most efficient way of meeting improving [sic] customer reliability and meeting STP objectives.”

31. CURB does not doubt that portions of Evergy’s system are old and may be nearing the end of their useful lives, as shown in the table on page 59 of Staff’s comments. CURB does not disagree that replacement of infrastructure is an important and integral part of any utility’s mandate.

However, CURB does not believe that there is a clearly articulated plan for programmatic grid modernization, nor is there a clear reliability objective that is not currently being met. CURB also questions which “STP objectives” are being referred to by Staff. Since the primary objective of the STP is to increase shareholder returns, “meeting STP objectives” may not be in the best interest of ratepayers. From the ratepayers’ perspective, the STP is a solution in search of a problem.

32. CURB recognizes that there may be other societal factors that can impact the definition of efficient and sufficient service, including policies to promote clean energy. For example, in its initial comments, Sierra Club recommended a clean energy target of 80% by 2030 with a move toward 100% net zero by 2035. Sierra Club also addressed securitization as one way to promote coal retirements and clean energy. CURB reiterates its support for securitization for those costs that the Commission determines should be recovered from ratepayers and, as noted in initial comments, CURB has worked with the Company, the Legislature, and other stakeholders in support of legislation on securitization that has now been enacted. While CURB generally supports cost-effective and desired clean energy projects, any new generation projects should be carefully reviewed to determine a) if the energy and/or capacity are necessary and b) if the Company has selected the most cost-efficient resource. For example, KIC suggests that the 700 MW of solar projects proposed in the STP may not be financially viable.<sup>23</sup>

33. CURB also generally supports Sierra Club’s recommendation for reasonably increased transparency around issues related to resource planning; CURB looks forward to exploring these issues more fully as part of Evergy’s Integrated Resource Planning process. CURB is also generally supportive of cost-effective programs to replace aging infrastructure and to promote clean

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<sup>23</sup> KIC Comments, page 17, paragraph 35.

energy when appropriate, bearing in mind the cost to the ratepayer, particularly low-income ratepayers. However, CURB believes that such efforts must be driven by the needs of the system – not by the needs of utility shareholders for higher earnings.

## **Summary**

34. CURB reemphasizes that this docket is not a predetermination docket. The utility always has the responsibility to provide efficient and sufficient service. The KCC should establish service standards that define “efficient and sufficient service.” Kansas ratepayers should not be required to support capital expenditures or other programs that go beyond the provision of efficient and sufficient service.

35. This does not mean that utilities should only be reactive and wait for service problems to occur before addressing important issues like infrastructure replacement. In many cases, programmatic replacement may be appropriate. A utility should be forward-looking and should take appropriate steps to avoid, not simply respond to, service and reliability issues. Accordingly, a utility must balance the need to address aging infrastructure with the requirement for just and reasonable rates.

36. In these Cross-Answering Comments, CURB has outlined its comments and general support for certain suggestions made by KCC staff and other parties. These comments are not intended to diminish CURB’s right at Evergy’s next rate case to object strenuously to any expenditure that is imprudent or not needed to adequately and sufficiently serve ratepayers. It is imperative that the parties recognize the immense amount of capital expenditures included in the STP. CURB was skeptical of the need for capital spending projected by Evergy before Evergy’s

encounter with Elliott. That encounter has served to heighten CURB's awareness that the STP may not be in the interest of the ratepayer. In these regards, CURB does not perceive that Staff's comments, in particular regarding any suggestions to transform the STP into a plan that all or a majority of stakeholders can support, are the proverbial green light to begin spending billions of dollars through the STP. Indeed, CURB believes that in Evergy's next rate case, Staff will scrutinize each expenditure made by Evergy to ensure that just and reasonable rates are established. CURB shares that duty. As noted by the Federal Energy Regulatory Commission:

“Managements of unregulated business subject to the free interplay of competitive forces have no alternative to efficiency. If they are to remain competitive, they must constantly be on the lookout for cost economies and cost savings. Public utility management, on the other hand, does not have quite the same incentive. Regulation must make sure that the costs incurred in the rendition of the service requested are necessary and prudent.”<sup>24</sup>

37. The electric utility industry is at an exciting cross-road for many reasons. In addition to the efforts of individual utilities and some states to address important issues such as infrastructure replacement, reliability, and clean energy, there is also likely to be some action on the part of the federal government that will undoubtedly have an impact on how energy is provided to consumers for the rest of the 21<sup>st</sup> century. CURB looks forward to being a full participant in this process.


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<sup>24</sup> *New England Power Co.*, 31 F.E.R.C. Para. 61,047 at 61,083 (1985) quoting *Midwestern Gas Transmission Co.*, 36 F.P.C. 61, 70 (1966), affirmed 388 F.2d 444 (7<sup>th</sup> Cir), cert. denied, 392 U.S. 928 (1968).



WHEREFORE, CURB respectfully submits the foregoing Cross-Answering Comments regarding the STP and requests the Commission duly consider the same.

Respectfully submitted,



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**VERIFICATION**

STATE OF KANSAS

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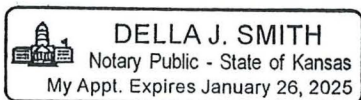
COUNTY OF SHAWNEE

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I, David W. Nickel, 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.

  
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David W. Nickel

SUBSCRIBED AND SWORN to before me this 30<sup>th</sup> day of April, 2021.



  
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Notary Public

My Commission expires: 1/26/2025

## CERTIFICATE OF SERVICE

21-EKME-088-GIE

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 30<sup>th</sup> day of April, 2021, to the following:

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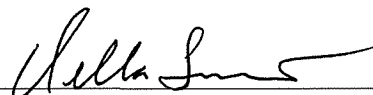
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