

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

**IN THE MATTER OF THE APPLICATION )  
OF EVERGY KANSAS CENTRAL, INC. )  
AND EVERGY KANSAS SOUTH, INC. )  
FOR APPROVAL TO MAKE CERTAIN ) KCC Docket No. 25-EKCE-294-RTS  
CHANGES IN THEIR CHARGES FOR )  
ELECTRIC SERVICE PURSUANT TO )  
K.S.A. 66-117. )**

**DIRECT TESTIMONY AND EXHIBITS OF**

**MARK E. GARRETT**

**ON BEHALF OF**

**THE CITIZENS' UTILITY RATEPAYER BOARD ("CURB")**

**June 6, 2025**

**PUBLIC VERSION**

**\*\*\*REDACTED\*\*\***

**Direct Testimony of Mark E. Garrett  
June 6, 2025**

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**I. WITNESS IDENTIFICATION AND PURPOSE OF TESTIMONY**

1   **Q:   PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2   A:   My name is Mark E. Garrett. My business address is 4028 Oakdale Farm Circle,  
3       Edmond, Oklahoma 73013.

4

5   **Q:   WHAT IS YOUR PRESENT OCCUPATION?**

6   A:   I am the President of Garrett Group Consulting, Inc., a firm specializing in public utility  
7       regulation, litigation and consulting services.

8

9   **Q:   PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND YOUR**  
10   **PROFESSIONAL EXPERIENCE RELATED TO UTILITY REGULATION.**

11   A:   I received my bachelor's degree from The University of Oklahoma and completed post  
12       graduate hours at Stephen F. Austin State University and the University of Texas at  
13       Arlington and Pan American. I received my juris doctorate degree from Oklahoma City  
14       University Law School and was admitted to the Oklahoma Bar in 1997. I am a Certified  
15       Public Accountant licensed in the States of Texas and Oklahoma with a background in  
16       public accounting, private industry, and utility regulation. In public accounting, as a  
17       staff auditor for a firm in Dallas, I primarily audited financial institutions in the State of  
18       Texas. In private industry, as controller for a mid-sized corporation in Dallas, I managed  
19       the company's accounting function, including general ledger, accounts payable, financial  
20       reporting, audits, tax returns, budgets, projections, and supervision of accounting  
21       personnel. In utility regulation, I served as an auditor in the Public Utility Division of

1 the Oklahoma Corporation Commission (“OCC”) from 1991 to 1995. In that position, I  
2 managed the audits of major gas and electric utility companies in Oklahoma.

3 Since leaving the OCC, I have worked on numerous rate cases and other  
4 regulatory proceedings on behalf of various consumers, consumer groups, public utility  
5 commission staffs and attorney general’s offices. I have provided testimony before the  
6 public utility commissions in the states of Alaska, Arizona, Arkansas, Colorado, Florida,  
7 Indiana, Massachusetts, Nevada, Oklahoma, New Mexico, Pennsylvania, South  
8 Carolina, Tennessee, Texas, Utah and Washington. My qualifications were accepted in  
9 each of those states. My clients primarily include industrial customers, hospitals,  
10 universities, municipalities, and large commercial customers. I have also testified on  
11 behalf of the offices of attorneys general in Florida, Indiana, Nevada, New Mexico,  
12 Oklahoma, Pennsylvania, and Washington. I have also served as a presenter at the  
13 NARUC subcommittee on Accounting and Finance on the issue of incentive  
14 compensation, and as a regular instructor at the New Mexico State University’s Center  
15 for Public Utilities course on basic utility regulation.

16  
17 **Q: HAVE YOUR QUALIFICATIONS BEEN ACCEPTED BY THIS COMMISSION**  
18 **IN PROCEEDINGS DEALING WITH REVENUE REQUIREMENT ISSUES?**

19 A: This is the first time I have appeared before the Kansas Corporation Commission. A  
20 description of my qualifications and a list of the proceedings in which I have been  
21 involved are attached to this testimony as *Exhibit MG-1*.

**Q: WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?**

A: On January 31, 2025, Evergy Kansas Central, Inc., and Evergy Kansas South, Inc., (collectively “the Company” or “EKC”) filed an Application with the Kansas Corporation Commission (“KCC” or “Commission”) seeking base revenue increases for retail electric operations. In the Application, the Company proposed a net increase in its revenue requirement of \$196.4 million, offset by a reduction in the Property Tax Surcharge (“PTS”) of \$4.3 million, for a base revenue increase, of \$192 million, constituting an increase of 8.64% in total retail revenues.

Garrett Group Consulting, Inc. was engaged by the State of Kansas, Citizens’ Utility Ratepayer Board (“CURB”) to review the Company’s Application and to provide recommendations to the KCC regarding the Company’s revenue requirement claims. My testimony addresses various revenue requirement issues identified in EKC’s rate case application and provides the Commission with recommendations for resolution of these issues. I also sponsor *Exhibit MG-2* included with this testimony, which sets forth the overall impact of CURB’s recommendations.

CURB is also sponsoring the testimony of the following witnesses: J. Randall Woolridge on cost of capital and capital structures issues which I have incorporated into the financial model presented in *Exhibit MG-2*; Glenn Watkins on allocation and rate design issues; and Josh Frantz on the Stay Connected Pilot Program.

**II. INTRODUCTION**

**Q: WHAT IS THE TEST YEAR THE COMPANY USED TO DEVELOP ITS PROPOSED REVENUE REQUIREMENT CLAIMS?**

**A:** The revenue requirements were based on the test year ending June 30, 2024. In addition, the Company made adjustments to reflect updated data through March 31, 2025, for many of its rate base, revenue, and operating expense components.

**Q: WHAT INCREASE DOES THE COMPANY SEEK IN ITS APPLICATION?**

**A:** The Company requested a base rate increase of \$196.4 million with an reduction of \$4.3 million in its property tax surcharge in its application. The Company did not file a formal true-up for its March 2025 estimates but did provide true-up information in response to discovery requests. The Company's true-up model shows a base rate increase of \$197.6 million with a property tax surcharge rebase reduction of \$8.4 million.<sup>1</sup> I included the true-up model results in my analysis.

**Q: WHAT DOES THE COMPANY IDENTIFY AS THE PRINCIPAL DRIVERS OF THE REQUESTED REVENUE INCREASE?**

**A:** The Company indicates that a \$91 million increase is attributable to new infrastructure investment in EKC's system.<sup>2</sup> In addition, the Company is seeking to increase its cost of capital by \$18 million by requesting an authorized return on equity ("ROE") of 10.50%,

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<sup>1</sup> See QCURB-92\_2025 KS central Rate Model -TRUE-UP.XLSM, TAB Revenue Requirement – Sch 1.

<sup>2</sup> Application, p. 2.

1 which is significantly higher than the 9.3% authorized by the Commission in EKC's  
2 2018 rate case in Docket No. 18-WSEE-328-RTS.<sup>3</sup> Although no specific ROE was  
3 authorized as a result of the settlement agreement approved by the Commission in  
4 EKC's last rate case in Docket No. 23-EKCE-775-RTS,<sup>4</sup> the request is higher than the  
5 9.4% authorized in that settlement for purposes of the transmission delivery charge  
6 ("TDC") filings.<sup>5</sup> The Company contends that financial factors and attendant risks have  
7 increased dramatically since the 2023 rate decision for EKC, despite the fact that the  
8 Kansas legislature provided the newly authorized construction work in process  
9 ("CWIP") rider during the 2024 legislative session. The Company also makes reference  
10 to expense true-up and other adjustments which together constitute \$87 million of the  
11 increase.<sup>6</sup>

12  
13 **Q: DID YOU INCORPORATE THE UPDATED REVENUE REQUIREMENT**  
14 **MODEL IN YOUR ANALYSIS?**

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<sup>3</sup> Application, p. 5 (citing *In the Matter of the Joint Application of Westar Energy, Inc. and Kansas Gas and Electric Company for Approval to Make Certain Changes in their Charges for Electric Services*", *Order Approving Non-Unanimous Stipulation and Agreement*, issued September 27, 2018 ("18-328 Docket" and "18-328 Order").

<sup>4</sup> *Id.*, (citing "In the Matter of the Joint Application of Evergy Kansas Central, Inc., Evergy Kansas South, Inc., and Evergy Metro, Inc. for Approval to Make Certain Changes in their Charges for Electric Service", *Order Approving Joint Motion for Approval of Phase-In of Certain Rate Impacts and Settlement Agreement*, issued October 24, 2024 ("23-775 Docket" and "23-775 Order").

<sup>5</sup> *Id.*, (citing "In the Matter of the Joint Application of Evergy Kansas Central, Inc., Evergy Kansas South, Inc., and Evergy Metro, Inc. for Approval to Make Certain Changes in their Charges for Electric Service", *Order Approving Joint Motion for Approval of Phase-In of Certain Rate Impacts and Settlement Agreement*, issued October 24, 2024 ("23-775 Docket" and "23-775 Order").

<sup>6</sup> Application., p. 2.

A: Yes. My analysis is based on the updated revenue requirement models provided in response to CURB-92 with adjustments to the updated amounts.

### **III. SUMMARY OF CONCLUSIONS**

**Q: WHAT ARE YOUR CONCLUSIONS CONCERNING THE COMPANY'S REVENUE REQUIREMENT AND ITS NEED FOR RATE RELIEF?**

A: Based on my analysis of the Company's filing and other documentation in this case, my conclusions are as follows:

1. The twelve months ending June 30, 2024, with updates as of March 31, 2025 is an acceptable period to use in this case to evaluate the reasonableness of EKC's claims.
2. EKC has a pro forma cost of equity of 9.5% and an overall cost of capital of 7.0749%, as shown in *Exhibit MG-2.16* and as discussed in Dr. Woolridge's testimony.
3. EKC has a pro forma rate base of \$6,732,721,065, and a pro forma operating income at present rates of \$365,701,063, as shown in *Exhibit MG-2*.
4. Based on CURB's recommended cost of capital, along with the accounting adjustments discussed in my testimony, the Commission should authorize a base rate increase no greater than \$132,163,201 for EKC.

My recommendations are based on the Evergy true-up amounts with the following adjustments:

1. Include customer deposits based on a thirteen-month average which reduces rate base by \$514,694 and increases expenses by \$22,132.
2. Adjust cash working capital based on CURB's operating income adjustments, which reduces rate base by \$1,604,756.



3. Adjust short-term incentive compensation to target levels which reduces operating expenses by \$434,307.
4. Remove short-term financial incentives related to non-fuel O&M expenses which reduces expenses by \$5,096,691.
5. Remove employee equity-based compensation which reduces expenses by \*\*\* [REDACTED] \*\*\*.
6. Remove board of directors' compensation which reduces expenses by \$1,370,261.
7. Adjust directors' and officers' liability insurance to share equally between ratepayers and shareholders which reduces expenses by \$486,105.
8. Remove industry association dues which reduces expenses by \$581,623.
9. Adjust investor relations expense to share equally between ratepayers and shareholders which reduces expenses by \$194,686.
10. Include adjustments to income taxes that result from CURB's other rate base and cost of capital adjustments.

#### **IV. COST OF CAPITAL AND CAPITAL STRUCTURE**

**Q: WHAT COST OF EQUITY DID THE COMPANY PROPOSE?**

**A:** The Company utilized a cost of equity of 10.50% in its initial and updated filings. In addition, the Company reflected common equity ratios of approximately 52% in its proposed capital structures.<sup>7</sup>

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<sup>7</sup> See Testimony of J. Randall Woolridge at p. 4.

**Q: IS CURB RECOMMENDING ANY ADJUSTMENTS TO THE COMPANY'S  
PROPOSAL FOR CAPITAL STRUCTURE OR COST OF CAPITAL?**

A: Yes, CURB is recommending adjustments to both the capital structure and to the return on equity. As discussed in Dr. Woolridge's testimony, the following are the capitalization ratios and the cost rates being recommended by CURB:

<b>Table 1: CURB Recommended Capital Structure and Cost of Capital<sup>8</sup></b>			
	Percentage	Cost	Weighted Cost
Long Term Debt	50%	4.65%	2.32%
Common Equity	50%	9.50%	4.75%
<b>Total</b>			<b>7.07%</b>

**Q: HOW ARE DR. WOOLRIDGE'S RECOMMENDATIONS INCORPORATED  
INTO YOUR REVENUE REQUIREMENT ANALYSIS?**

A: I have reflected Dr. Woolridge's capital structure and cost of equity recommendations in the "Capital Structure" tab of the revenue requirement model. Dr. Woolridge's recommended return of 7.07% is then used in the "Revenue Requirement – Sch 1" tab to determine the revenue deficiency or excess. That revenue deficiency or excess is then grossed up by a revenue multiplier to reflect associated income taxes.

## **V. OPERATING EXPENSE ISSUES**

### **V. A. ANNUAL INCENTIVE COMPENSATION EXPENSE**

**Q: PLEASE DESCRIBE EVERGY'S SHORT TERM INCENTIVE (STI)**

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<sup>8</sup>See Exhibit MG-2 and Testimony of J. Randall Woolridge at p. 5.

**COMPENSATION PLANS.**

A: As described in the direct testimony of Ronald A. Klote,<sup>9</sup> Evergy calculates its incentive compensation based on a three-year average of actual payouts for the 2022, 2023 and 2024 plan years. The Company has four annual incentive compensation plans: (1) the Variable Compensation Plan (“VCP”) (non-union management personnel); (2) the Annual Incentive Plan (“AIP”) (executives only), the Wolf Creek Performance Achievement Reward (“PAR”) Plan (Wolf Creek union employees) and (4) the Power Marketing incentive plan.<sup>10</sup>

**Q: DID THE COMPANY ADJUST THE STI INCLUDED IN THE REVENUE REQUIREMENT DOWN TO TARGET LEVELS?**

A: No. The Company did not adjust its STI compensation to target levels which are supported by compensation benchmarking studies.

**Q: WHY IS IT IMPORTANT TO LIMIT INCENTIVE COMPENSATION TO TARGET LEVELS?**

A: Utilities typically establish targets for STI metrics which are set at, or near, market-competitive levels. Compensation studies and internal reviews typically benchmark a utility’s STI plans at target levels compared to other comparable utilities to determine

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<sup>9</sup> Direct Testimony of Ronald A. Klote, p. 14.

<sup>10</sup> *Id.*

whether the compensation levels are considered market-based.<sup>11</sup> Because target level compensation is the level supported by market comparisons, the amount of Evergy's STI recovered through rates should be limited to the target levels of its non-financial incentives. Additional awards for results above the market should be borne by shareholders rather than ratepayers.

**Q: WHAT ADJUSTMENT IS NECESSARY TO LIMIT THE RECOVERY OF STI EXPENSES TO TARGET LEVELS?**

A: I recommend that the STI be reduced by \$434,307 to limit STI to the competitive market-based target levels. This adjustment is set forth on *Exhibit MG-2.6*.

**Q: DO FINANCIAL PERFORMANCE MEASURES COMPRISE A SIGNIFICANT COMPONENT OF EVERGY'S INCENTIVE COMPENSATION PLANS?**

Yes. The Company's AIP and VCP annual compensation plans are heavily dependent on financial performance measures, as shown in the table below:

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<sup>11</sup> See e.g., Evergy's Response to QKCC-70 (Confidential), the Meridian Compensation Partners Competitive Market Review of Executive Pay Opportunities (Dec. 2024).

Table 2: Financial Metrics in Evergy's 2024 STI Annual Incentive Plans		
	AIP <sup>12</sup>	VCP <sup>13</sup>
Earnings per Share (EPS)	***[REDACTED]***	***[REDACTED]***
Adjusted Non-Fuel O&M (NFOM)	***[REDACTED]***	***[REDACTED]***
% of Financial Metrics in Plan	***[REDACTED]***	***[REDACTED]***

Under Evergy's plans, regardless of how well employees may perform in areas of customer satisfaction, safety or other non-financial operational performance measures, financial performance remains the most heavily weighted single factor in determining annual incentive compensation.

**Q: DID THE COMPANY REMOVE ALL OF THE STI COMPENSATION COSTS ASSOCIATED WITH FINANCIAL METRICS?**

A: No. The Company only removed a *portion* of the financial-based incentives – those tied to the earnings per share (EPS) metric. The Company did not remove the remaining financial-based components related to non-fuel O&M (“NFOM”) metrics. As a result, for the AIP the Company removed \*\*\*[REDACTED]\*\*\* tied to EPS, but seeks recovery of the \*\*\*[REDACTED]\*\*\* financial performance metric tied to NFOM. Similarly, for the VCP and the Wolf Creek PAR the Company removed only 5% of its total cost (tied to EPS) but seeks recovery of the \*\*\*[REDACTED]\*\*\* financial metric tied to NFOM.

<sup>12</sup> See Response to QKCC-66\_2024 NU Variable Compensation Plan (Confidential).

<sup>13</sup> See Response to QKCC-66\_2024 AIP Plan Document Signed (Confidential).

1 **Q: ARE EVERGY'S ANNUAL INCENTIVE COMPENSATION PLANS**  
2 **DISCRETIONARY?**

3 A: Yes. Management has complete discretion to adjust or amend plan funding at any time  
4 for any reason.<sup>14</sup>

5  
6 **Q: DOES THE POWER MARKETING INCENTIVE PLAN INCLUDE FINANCIAL**  
7 **METRICS?**

8 A: Yes. The Company excluded the non-asset portion of the cost from the revenue  
9 requirement<sup>15</sup> but failed to exclude the remaining amount that is funded by non-asset  
10 activities.<sup>16</sup> The non-asset activities related to this incentive plan result in its overall  
11 characterization as financial in nature. Furthermore, it is fully funded by non-regulated  
12 activities so that its inclusion in the revenue requirement is inappropriate.

13  
14 **Q: WHAT IS THE GENERAL RATIONALE FOR EXCLUDING INCENTIVE**  
15 **COMPENSATION TIED TO FINANCIAL PERFORMANCE?**

16 A: In most jurisdictions, the cost of incentive plans which are tied to financial performance  
17 measures are excluded for ratemaking purposes. When the costs associated with these  
18 plans are excluded, the *primary* rationale is that financially based incentives benefit

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<sup>14</sup> *Id.*

<sup>15</sup> See the Direct Testimony of Ronald A. Klote, pg. 15, lines 1-3.

<sup>16</sup> See the CONFIDENTIAL file QCURB-60\_2024 EEP Incentive Plan\_Approved.pdf

shareholders more than they do ratepayers. Some of the rationales used by the regulators to exclude financial incentives are set forth below:

- (1) Financial incentives benefit shareholders more than ratepayers.
- (2) Payment tied to financial performance is uncertain.
- (3) Many factors that impact earnings are outside the control of employees.
- (4) Earnings-based incentive plans can discourage conservation.
- (5) Incentive tied to cost cutting measures can defer necessary O&M.
- (6) Stockholders assume none of the risk associated with financial incentives.
- (7) Financial incentives should be made out of the higher earnings they generate.
- (8) Incentives embedded in rates shelter against earnings erosion through attrition.

**Q: HAS THIS COMMISSION RECOGNIZED THE GENERAL RATIONALE FOR EXCLUDING INCENTIVE COMPENSATION TIED TO FINANCIAL PERFORMANCE?**

**A:** Yes. The Commission did so by issuing an Order in 10-KCPL-415-RTS which stated,

In examining employee incentive compensation programs, the Commission will consider how criteria are weighted between operational and financial measures. Incentive compensation awards tied to the Company's financial interest will improve the profitability of the company and, as a result, benefit shareholders more than ratepayers.<sup>17</sup>

Thus, the Commission finds it appropriate to evaluate how specific criteria are weighted

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<sup>17</sup> See Kan. Corp. Comm'n, Docket No. 10-KECP-415-RTS *Order: 1) Addressing Prudence; 2) Approving Application, in Part; & 3) Ruling on Pending Requests*, p. 46 (Nov. 22, 2010).

1 to decide how costs are to be shared between ratepayers and shareholders. After its  
2 decision in the 10-415 Docket, the Commission in 19-ATMG-525-RTS, reiterated its  
3 position regarding financial based incentives:

4 The Commission concludes there is no reason to revisit its prior  
5 decisions on incentive compensation. Likewise, the Commission  
6 concludes there is no reason to revisit its decision announced in  
7 the 10-415 Docket to disallow incentive programs that focus on  
8 the financial aspect, rather than operational aspects. Accordingly,  
9 the Commission reaffirms its intent to disallow the costs of  
10 management incentive programs that focus on financial criteria.  
11 The Commission adopts Staffs recommendation to remove 100%  
12 of Atmos' s short term Management Incentive Plan expenses, 50%  
13 of the time lapse portion of the Long Term Incentive Plan, and  
14 100% of the expense associated with the Performance Based  
15 portion of the Long Term Incentive Plans allocated to Atmos's  
16 Kansas operations. Pursuant to K.S.A. 77-415(b), the  
17 Commission designates this paragraph as precedential.<sup>18</sup>

18 Because Evergy has discretionary plans that are heavily weighted with financial  
19 performance measures beyond EPS, I recommend the Commission allow recovery of  
20 costs associated with operational metrics such as safety, SAIDI, SAIFI, and customer  
21 satisfaction, but exclude costs associated with all financial metrics, including the NFOM  
22 financial measures.

23  
24 **Q: HAVE YOU EVALUATED THE REGULATORY TREATMENT OF SHORT-**  
25 **TERM INCENTIVE COSTS IN OTHER JURISDICTIONS?**

26 **A:** This Commission's policy of excluding financial incentives is consistent with the

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<sup>18</sup> See Kan. Corp. Comm'n., *Order on Atmos Energy Corporation's Application for a Rate Increase*,  
Docket No. 19-ATMG-525-RTS, ¶46 (Feb. 24, 2020) p. 17.



majority of jurisdictions. As part of my work on incentive compensation over the years, I have conducted an Incentive Compensation Survey of the 24 Western States, which has been taken by the Garrett Group in 2007, and updated in 2009, 2011, 2015 and 2018. The results show that a clear majority of the states surveyed follow a financial-performance rule, as shown in the table below:

<b>Table 3: Garrett Group, LLC's Results of Survey on Regulatory Treatment Incentive Compensation of 24 Western States</b>			
No Incentive Costs Allowed in Rates	Financial Performance Rule Followed	Other Sharing Approach	Incentives Not at Issue
Hawaii			
	Arizona		
	Arkansas		
	California		
	Idaho		
	Kansas		
	Louisiana		
	Minnesota		
	Missouri		
	Nebraska		
	Nevada		
	New Mexico		
	North Dakota		
	Oklahoma		
	Oregon		
	South Dakota		
	Texas		
	Utah		
	Washington <sup>19</sup>		
	Wyoming		
		Alaska <sup>20</sup>	
		Colorado <sup>21</sup>	
			Iowa

<sup>19</sup> Washington has generally excluded a portion of financial-based incentives.

<sup>20</sup> Incentive compensation has not been an issue in the past, partly because most utilities in Alaska are municipalities and Co-ops. In one recent case, however, the Commission approved incentives in rates, which may turn out to be an anomaly.

<sup>21</sup> Colorado followed the financial performance rule in the past. In one recent case, however, the Commission approved another approach, which may also be an anomaly.

			Montana
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As shown in this table, some states disallow incentive pay using other criteria, and some states apply a sharing mechanism such as a 50%-50% allocation; however, none of the jurisdictions surveyed allow full recovery of incentive compensation through rates as a general rule. As shown in the table above, most states disallow incentive compensation costs tied to financial measures to some extent.

**Q: WHY SHOULD O&M COST CONTROL METRICS BE INCLUDED IN THE FINANCIAL INCENTIVE CATEGORY?**

A: Evergy's O&M cost control metrics should be treated as financial incentives for several reasons.

- (1) Evergy considers them to be financial incentives and lists them as financial incentives in the Company's incentive plans.
- (2) The primary purpose of O&M cost control measures is to increase earnings between rate cases. This is why the utility lists them as financial incentives. While ratepayers may eventually see some benefits from these cost cutting measures in a future rate case, the interim benefits definitely all go to shareholders.
- (3) O&M cost control measures can incentivize a utility to defer necessary maintenance for the sake of triggering annual incentives.

Ratepayers should not be required to subsidize incentives that provide far more value to the utility than to its customers, and they should not be required to subsidize metrics that provide perverse incentives to postpone maintenance costs to bolster financial performance that, in turn, helps trigger annual incentive payments.

**Q: IN YOUR EXPERIENCE, WHEN REGULATORS EXCLUDE THE PORTION OF A UTILITY'S INCENTIVE PLAN TIED TO FINANCIAL PERFORMANCE MEASURES, DOES THE UTILITY STOP OFFERING INCENTIVE COMPENSATION TO HELP ACHIEVE ITS FINANCIAL GOALS?**

A. No. Even though regulators generally disallow incentive compensation tied to financial performance for ratemaking purposes, utilities continue to include financial performance as a key component of their plans. In my opinion, utilities continue to tie incentive payments to financial performance because by doing so they achieve the primary objective of the incentive plans: to increase corporate earnings. However, since the utility retains the increased earnings these plans help achieve, payments for the plans should be made from a portion of these increased earnings. Thus, properly designed incentive compensation plans need not be subsidized by ratepayers.

**Q: WHAT RATIONALE DO UTILITIES PROVIDE FOR INCLUDING ANNUAL INCENTIVE PLANS IN RATES?**

A: Utilities generally argue that incentives are part of an overall compensation package that is designed to attract and retain qualified personnel. Since other utilities offer incentive plans to their employees, the utility would run the risk of not being able to compete for key personnel if it did not offer a comparable plan.

**Q: IS THIS ARGUMENT PLAUSIBLE?**

A: No. The problem with this argument is that when utilities such as Evergy compete with

1 other utilities for qualified personnel, and the incentive compensation plans of these  
2 other utilities are being reduced for ratemaking purposes for the portion of the plans tied  
3 to financial performance, Evergy is not put at a competitive disadvantage when its  
4 incentive compensation costs are similarly reduced. Further, when incentive payments  
5 are based on financial performance goals, there should be a financial benefit to the  
6 company that comes from achieving these goals and this financial benefit should provide  
7 ample additional funds from which to make the incentive payments. Thus, a utility is not  
8 placed at a competitive disadvantage when incentive payments tied to financial  
9 performance are not collected through rates.

10  
11 **Q: WHAT IS YOUR RECOMMENDATION REGARDING THE FINANCIAL**  
12 **COMPONENTS OF EVERGY'S INCENTIVE PLANS?**

13 A: I recommend an adjustment to remove the NFOM financial incentives, which reduces  
14 the updated revenue requirement by \$3,277,447, and the removal of the Power  
15 Marketing incentives which reduce the revenue requirement by \$1,819,251, for a total  
16 expense reduction of \$5,096,691. This adjustment is found on *Exhibit MG-2.7*.

**V. B. LONG-TERM INCENTIVE COMPENSATION PLANS**

17 **Q: PLEASE DISCUSS THE COMPANY'S LONG-TERM INCENTIVE PLANS**  
18 **("LTI").**

19 A: The Company is proposing to recover \*\*\*[REDACTED]\*\*\* for its long-term incentive plan

costs.<sup>22</sup>

**Q: WHAT LTI HAS THE COMPANY INCLUDED IN THE REVENUE REQUIREMENT?**

A: The Company has included performance-based equity incentives for non-executive employees and time-based equity incentives for employees and directors. The Company did remove 100% of the performance-based incentives and 50% of the time-based incentives for executives.<sup>23</sup>

**Q: DO YOU RECOMMEND ANY ADJUSTMENTS TO THE LTI EXPENSES?**

A: Yes. The purpose of equity-based compensation is to align the interests of employees and directors with shareholders. Equity-based compensation should be borne by shareholders, not ratepayers.

**Q: WHAT IS THE RATIONALE FOR EXCLUDING ALL FINANCIALLY-BASED LONG-TERM INCENTIVE COMPENSATION EXPENSE?**

A: Incentive compensation payments to officers, executives and key employees of a utility are generally excluded for ratemaking purposes. Since officers of any corporation have fiduciary duties of loyalty and care to the corporation itself and not to the customers of

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<sup>22</sup> See CONFIDENTIAL Attachment CURB-63\_Equity Comp by Grant Type in Rev Req.xlsx.

<sup>23</sup> See CONFIDENTIAL Attachment CURB-63\_Equity Comp by Grant Type in Rev Req.xlsx and Adjustment CS-11.

1 the company, these individuals are required to put the interests of the company first.  
2 Undoubtedly, the interests of the company and the interests of the customer are not  
3 always the same, and at times, can be quite divergent. This natural divergence of  
4 interests creates a situation where not every cost associated with executive compensation  
5 is presumed to be a necessary cost of providing utility service. Most regulators are  
6 inclined to exclude executive bonuses, incentive compensation and supplemental  
7 benefits from utility rates, understanding that these costs would be better borne by the  
8 utility shareholders.

9 Further, long-term executive incentive plans are specifically designed to tie  
10 executive compensation to the financial performance of the company. This is done to  
11 further align the interest of the employee with those of the shareholder. Since the  
12 compensation of the employee is tied over a long period of time to the company's stock  
13 price, it motivates employees to make business decisions from the perspective of long-  
14 term shareholders. This intentional alignment of employee and shareholder interests  
15 means the costs of these plans should be borne solely by the shareholders. It would be  
16 inappropriate to require ratepayers to bear the costs of incentive plans designed to  
17 encourage employees to put the interests of the shareholders first. It has been my  
18 experience that some utilities treat long-term executive incentive compensation costs as a  
19 below-the-line item even without a Commission order directing them to do so.  
20

21 **Q: WHAT IS THIS COMMISSION'S POLICY REGARDING THE RATEMAKING**  
22 **TREATMENT OF LONG TERM INCENTIVE COMPENSATION?**

1 A: In the 2010 KCP&L rate case, Docket No. 10-KCPE-415-RTS, Staff recommended and  
2 the Commission ordered disallowance from rates of 50% of time-based restricted stock  
3 expense and 100% of performance-based restricted stock expense. The Commission  
4 stated:

5 The Commission finds Staff's rationale for its adjustments  
6 properly balances the interests of ratepayers and shareholders. The  
7 incentive programs developed by KCPL provide measurable  
8 incentives. To the extent these incentives cause executives to  
9 focus singularly on financial aspects of the business rather than  
10 operational, shareholders should be responsible for those  
11 payouts.<sup>24</sup>

12 Following the Commission's decision in the 10-415 Docket, the Commission reaffirmed  
13 its policy regarding financial based long term incentive compensation in Docket No. 19-  
14 ATMG-525-RTS, in its Order which states:

15 Accordingly, the Commission reaffirms its intent to disallow the  
16 costs of management incentive programs that focus on financial  
17 criteria.<sup>25</sup>  
18

19 **Q: SHOULD LONG-TERM INCENTIVE COMPENSATION BE RECOVERED IN**  
20 **RATES IF IT IS INCLUDED AS PART OF A "MARKET-COMPETITIVE**  
21 **TOTAL COMPENSATION" PLAN?**

22 A: No. Utilities often argue that executive incentives are part of an overall compensation  
23 package that is designed to attract and retain qualified personnel. They claim that since  
24 other utilities offer incentive plans to their executives, a company would run the risk of

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<sup>24</sup> Kansas Corp. Comm'n, Docket No. 10-KECP-415-RTS *Order: 1) Addressing Prudence; 2) Approving Application, in Part; & 3) Ruling on Pending Requests*, pp. 50-51 (Nov. 22, 2010).

not being able to compete for key personnel if it did not offer a comparable plan.<sup>26</sup>

**Q: DO YOU AGREE WITH THIS ARGUMENT?**

A: No. When utilities, such as Evergy, compete with other utilities for qualified executives, and the executive incentive compensation plans of those other utilities are not being recovered through rates, Evergy is not placed in a competitive disadvantage when its executive incentive compensation is excluded as well. Since most states exclude executive incentive pay as a matter of course, Evergy would actually be given an unfair advantage if its executive plans were included in rates. The fact that other utilities offer executive incentive plans is not relevant; what is relevant is the fact that other utilities are not recovering the costs of these plans in rates. This important concept was addressed in an order of the Nevada Public Utility Commission disallowing the costs of Nevada Power's long-term incentive plan in rates. The Nevada commission stated:

Therefore, the Commission accepts BCP's and SNHG's recommendations to disallow recovery of expenses associated with LTIP. Both parties provide a valid argument that this type of incentive plan is mainly for the benefit of shareholders. Further, both BCP and SNHG provide examples of numerous other jurisdictions that do not allow the recovery of these costs and, therefore, disallowance in this instance would not place NPC in a competitive disadvantage.<sup>27</sup>

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<sup>25</sup> See Kan. Corp. Comm'n., *Order on Atmos Energy Corporation's Application for a Rate Increase*, Docket No. 19-ATMG-525-RTS (Feb. 24, 2020) p. 17.

<sup>26</sup> See e.g., Evergy Kan. Corp. Comm'n, Docket No. 23-EKCE-775-RTS, Rebuttal Testimony of Ronald A. Klote, pp. 22-23.

<sup>27</sup> See Pub. Util. Comm'n of Nev., Docket 08-12002, *Final Order* at ¶ 549. (Emphasis added).



1   **Q:   HOW IS LONG-TERM INCENTIVE COMPENSATION TREATED IN OTHER**  
2       **STATES?**

3   A:   The results of the Garrett Group Incentive Compensation Survey, discussed in the  
4       previous section of this testimony, show that most states follow the general rule that  
5       incentive pay associated with financial performance is not allowed in rates. This means  
6       that long-term, stock-based incentives (including Restricted Stock Units (“RSUs”) are  
7       not allowed in most states. According to the survey, 20 of the 24 western states tend to  
8       exclude all or virtually all long-term stock-based incentive pay, either through an  
9       outright ban on stock-based incentives or through applying the *financial performance*  
10      rule, which has the effect of excluding long-term earnings-based and stock-based  
11      awards. These states include Arizona, Arkansas, California, Colorado, Hawaii, Idaho,  
12      Kansas, Louisiana, Minnesota, Missouri, Nevada, New Mexico, North Dakota,  
13      Oklahoma, Oregon, South Dakota, Utah, Washington and Wyoming. In the other four  
14      states, Alaska, Iowa, Montana and Nebraska, the issue to my knowledge has not been  
15      addressed. To my knowledge, only the state of Texas has allowed a portion of the long-  
16      term stock incentives in rates through AEP’s RSU program.

17  
18   **Q:   ARE THERE OTHER REASONS WHY STOCK-BASED INCENTIVES SUCH**  
19       **AS EVERGY’S LONG-TERM PLANS SHOULD NOT BE ALLOWED IN**  
20       **RATES?**

1 A: Yes. There is no cash expense associated with stock-based incentive awards. So, if  
2 these awards are included in rates, the utility will collect cash from ratepayers to cover a  
3 cash expense that does not exist.  
4

5 **Q: WHY IS THERE NO CASH ASSOCIATED WITH STOCK AWARDS?**

6 A: For stock awards, the accounting entries, both the debit and the credit, are effectively  
7 made to the same account, the capital account. Thus, when the utility awards stock-  
8 based incentives, there is no net impact on the financial position of the utility. The debit  
9 and the credit, each to the same account, effectively wash each other out. This is not true  
10 for any other recoverable expense for ratemaking purposes, where there is a cash outlay  
11 that reduces the financial position of the utility. When the restriction period expires and  
12 the stock is actually awarded to the employee there is still no change in the financial  
13 position of the company. The only change is that the value of the stock held by the other  
14 stockholders is minutely diminished. In effect, the utility is trying to collect from  
15 ratepayers the diminution in value to its other stockholders caused by its stock awards to  
16 executives and management level employees of the Company. In other words, the utility  
17 is trying to collect cash from ratepayers for a cash expense that does not exist. This is  
18 certainly not a cost that ratepayers should pay.  
19

20 **Q: WHAT IS THE IMPACT OF YOUR ADJUSTMENT TO EXCLUDE THE**  
21 **COMPANY'S LONG-TERM STOCK INCENTIVE PLAN COSTS.**

22 A: My adjustment removes 100% of the long-term incentive plan costs included in pro

1           forma operating expense in the amount of \*\*\*[REDACTED]\*\*\*. The calculations  
2           supporting this adjustment are set forth at *Exhibit MG-2.8*.

**V. C. BOARD OF DIRECTORS' COMPENSATION**

3    Q:     **PLEASE DESCRIBE EVERGY'S BOARD OF DIRECTORS.**

4    A:     Energys is a public utility holding company that engages in the generation, transmission,  
5           distribution, and sale of electricity to approximately 1.7 million retail customers in the  
6           states of Missouri and Kansas.<sup>28</sup> Its Board of Directors ("Board") is comprised of 12  
7           members which meet periodically throughout the year to set broad, strategic direction for  
8           Energys. The positions of the Chairman of the Board and Chief Executive Officer  
9           ("CEO") are currently combined, but the Board has also named a lead independent  
10          director. Excluding the CEO, the remaining board members meet the independence  
11          standards set by the New York Stock Exchange. The Board also maintains five standing  
12          committees<sup>29</sup> to provide oversight over specific corporate functions. In addition, the  
13          independent directors regularly meet in executive session outside the presence of its  
14          senior management.<sup>30</sup>

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<sup>28</sup> Energys, Inc. "2025 Proxy Statement and Notice of Annual Meeting" at 2, (March 27, 2025).

<sup>29</sup> The Board's current standing committees are: 1) Audit; 2) Compensation and Leadership Development; 3) Finance; 4) Nominating, Governance, and Sustainability; and 5) Operations.

<sup>30</sup> *Id.* at 6.

1 **Q: HOW IS EVERGY 'S BOARD CHOSEN?**

2 A: Each member of Evergy's Board is chosen by a majority vote of its shareholders on an  
3 annual basis to serve a one-year term.<sup>31</sup>  
4

5 **Q: DOES EVERGY MANDATE THAT THE INDEPENDENT DIRECTORS TAKE**  
6 **ACTION TO ALIGN THEIR INTERESTS WITH THE SHAREHOLDERS'**  
7 **INTEREST?**

8 A: Yes. Each independent director is required to own Evergy shares equal in value to at  
9 least five (5) times the director's annual cash retainer within five years of joining the  
10 Board.<sup>32</sup>  
11

12 **Q: DO EVERGY'S CUSTOMERS HAVE ANY ROLE IN THE NOMINATION AND**  
13 **ELECTION OF EVERGY'S BOARD MEMBERS?**

14 A: No. Customers have no role in the nomination and election of Evergy's Board members.  
15

16 **Q: WHAT WAS THE O&M EXPENSE ASSOCIATED FOR BOARD OF**  
17 **DIRECTORS' COMPENSATION INCLUDED IN THE REVENUE**  
18 **REQUIREMENT?**

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<sup>31</sup> *Id.* at 6.

<sup>32</sup> *Id.* at 27.

1 A: The Company's proposed revenue requirement includes \$619,661 in cash compensation  
2 and \$750,600 in stock compensation for Evergy's Board of Directors for a total of  
3 \$1,370,261.<sup>33</sup>  
4

5 **Q: WHAT IS YOUR PROPOSAL REGARDING THE RECOVERY OF THE**  
6 **BOARD MEMBERS' COMPENSATION ALLOCATED TO THE COMPANY?**

7 A: I recommend that the Commission disallow 50 percent of the Board members' cash  
8 compensation. I recommend that these costs be shared equally between shareholder and  
9 ratepayers because both receive some benefit from having a qualified Board of Directors.  
10 I also recommend that 100 percent of the Board's stock-based compensation be allocated  
11 to the Company. The stock-based compensation is intended to align the financial  
12 interests of the Board with the financial interests of the shareholders, not the operational  
13 interests of the ratepayers. Also, the Board is selected by Evergy's shareholders, it  
14 represents the shareholders, and its members have fiduciary duties of care and loyalty to  
15 the shareholders, which supersede any responsibility the Board may have to the  
16 Company's customers. As shareholders themselves, the Board of Directors are  
17 motivated to take actions that will increase the financial value of their holdings, which  
18 could have a detrimental impact on the service provided to customers. For these reasons,  
19 I am proposing a reduction in the amount of \$1,370,261 to the Company's operating  
20 expenses to account for this disallowance for Board of Directors' compensation, as  
21 shown on *Exhibit MG-2.9*.

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<sup>33</sup> Response to CURB-72.

**V. D. DIRECTORS' AND OFFICERS' LIABILITY INSURANCE**

**Q: WHAT AMOUNT IS THE COMPANY REQUESTING IN RATES FOR DIRECTORS AND OFFICERS (D&O) LIABILITY INSURANCE IN THIS PROCEEDING?**

A: For the test year, Evergy Kansas Central was allocated \$972,209 for Directors and Officers ("D&O") liability insurance.<sup>34</sup> The Company is seeking full recovery of its allocated share of these expenses.<sup>35</sup>

**Q: WHAT IS D&O LIABILITY INSURANCE?**

A: D&O liability insurance generally protects the assets of a company's directors and officers from the financial impact of litigation that results from their actions and decisions acting on the Company's behalf in their official capacity. D&O liability insurance also neutralizes the impact of Evergy's board and senior leadership's decisions and actions on shareholders.<sup>36</sup>

**Q: IF AN OFFICER OF EVERGY WAS FOUND NEGLIGENT IN THE INJURY OF ANOTHER PARTY, WOULD IT BE APPROPRIATE TO RECOVER THOSE COSTS FROM RATEPAYERS?**

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<sup>34</sup> See Company's response to KCC-222.

<sup>35</sup> Kramer Direct 18:20-19:6.

<sup>36</sup> Martin M. Boyer, *Directors' and Officers' Insurance and Shareholder Protection*, (Mar. 2005), [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=886504](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=886504).

1 A: No. The costs of a director's or officer's negligent acts is not a necessary cost of  
2 providing utility service. Moreover, since directors and officers have a fiduciary duty to  
3 put the interests of shareholders first, some of the costs of their compensation and  
4 benefits should be paid by shareholders. This would include the cost of D&O liability  
5 insurance.

6  
7 **Q: PLEASE DISCUSS THE RATEMAKING POLICY REASONS FOR**  
8 **RECOMMENDING THE SHARING OF D&O LIABILITY INSURANCE**  
9 **COSTS.**

10 A: The D&O liability insurance is in place to protect not only the directors and officers of  
11 the Company, but ultimately, the shareholders. Ratepayers should not be expected to  
12 bear the full amount of BOD compensation and expenses, including D&O liability  
13 insurance, because officers and directors have legal, fiduciary duties of loyalty and care  
14 to the corporation itself and not to its customers. These individuals are required by law  
15 to put the interests of the Company first. Undoubtedly, the interests of the Company and  
16 the interests of customers are not always the same, and at times, can be quite divergent.  
17 This natural divergence of interests creates a situation where not every compensation  
18 cost is presumed to be a necessary cost of providing utility service. A 50/50 allocation  
19 between shareholders and ratepayers is appropriate because both groups benefit from the  
20 Company holding D&O liability insurance.

1 **Q: ARE YOU AWARE OF REGULATORY COMMISSIONS IN OTHER**  
2 **JURISDICTIONS THAT REQUIRE SHARING OF D&O LIABILITY**  
3 **INSURANCE COSTS?**

4 A: Yes. I am aware that regulatory commissions in Arkansas, California, Connecticut,  
5 Nevada, New Mexico, Texas, Florida, and New York have required the sharing of these  
6 costs, as discussed below:

7 Arkansas The Arkansas Public Service Commission (“APSC”) has for many years  
8 required a 50/50 sharing of these costs between shareholders and ratepayers. In the 2004  
9 rate case of CenterPoint Energy/Arkla, the APSC found that because shareholders  
10 receive the benefit of D&O liability insurance payouts, they should bear a portion of the  
11 cost of buying the insurance.<sup>37</sup> Similarly, in the 2006 Entergy rate case, the APSC  
12 stated:

13 The Commission agrees that ratepayers, as well as shareholders, benefit  
14 from good utility management, which D&O Insurance helps secure.  
15 However, as found in prior dockets, the direct monetary benefits of D&O  
16 Insurance flow to shareholders as recipients of any payment made under  
17 these policies. That monetary protection is not enjoyed by ratepayers. The  
18 Commission therefore finds that, because shareholders materially benefit  
19 from this insurance, the costs of D&O Insurance should be equally  
20 shared between shareholder and ratepayer.<sup>38</sup>

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<sup>37</sup> See *Application for a General Change or Modification in CenterPoint Energy Arkla, a Division of CenterPoint Energy Resources Corp. Rates, Charges and Tariffs*, Ark. Pub. Svc. Comm’n, Docket No. 04-121-U, Order No. 16, Sept. 19, 2005, pp. 39-40.

<sup>38</sup> *Application of Entergy Arkansas, Inc. for Approval of Changes in rates for Retail Electric Service*, Ark. Pub. Svc. Comm’n, Docket No. 06-101-U, Order No. 10, June 15, 2007, p. 70. (Emphasis added).



1        **California**    The California Public Utilities Commission (“CPUC”) similarly ordered a  
2        50/50 sharing of D&O liability insurance costs in a case involving Pacific Gas and  
3        Electric Company. The CPUC explained:

4                    We reduce PG&E’s D&O insurance forecast by 50%, resulting in a  
5                    \$1.423 million reduction. Past Commission policy of equal sharing of  
6                    cost responsibility for D&O insurance should continue for this GRC [base  
7                    rate case]. In situations such as this, where a corporate service or product  
8                    offers separate benefits both to ratepayers and shareholders, imposing  
9                    cost sharing does not conflict with cost-of service ratemaking principles.  
10                   By allowing 50% of such costs for ratepayer funding, we provide  
11                   reimbursement for a reasonable level of costs attributable to D&O  
12                   insurance to the extent that ratepayers benefit. It is not reasonable for  
13                   ratepayers to bear all of the costs related to D&O insurance when a share  
14                   of those insurance benefits flow to shareholders.<sup>39</sup>

15       **Connecticut**    In a 2014 Connecticut Light & Power rate case, the Connecticut Public  
16       Utilities Regulatory Authority (“CPURA”) allowed recovery of only 25% of D&O  
17       liability insurance costs in rates. The CPURA stated:

18                   The OCC agreed that DOL protects the officers of the Company from  
19                   lawsuits brought against them by shareholders that arise as a result of  
20                   decisions that they make while performing their duties. Therefore, the  
21                   shareholders, who receive the payout, are the primary beneficiaries of  
22                   this insurance. Ratepayers receive very little of the benefit and should not  
23                   be responsible for all of the costs. . . The OCC noted that the Company  
24                   failed to recognize that many legitimate expenses (e.g., image building  
25                   advertisements, lobbying expenses) are not recoverable. . . The Authority  
26                   finds no convincing reason to deviate from its previous treatment of DOL  
27                   insurance. Consistent with the determinations in previous Decisions  
28                   regarding BOD expense and DOL expense, the Authority will allow only  
29                   25% of DOL costs in rates.<sup>40</sup>

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<sup>39</sup> Application of Pacific Gas & Elec., Application 12-11-009, 2014 Cal. PUC LEXIS 395 (Cal. P.U.C. Aug. 14, 2014).

1        **Nevada**    The Nevada Public Utility Commission (“PUCN”) has issued several orders  
2        requiring a 50/50 sharing of D&O liability insurance costs between shareholders and  
3        ratepayers. One such order was issued in a recent Southwest Gas rate case. The PUCN  
4        stated:

5                    The Commission agrees with Staff that D&O insurance benefits both  
6                    shareholders and ratepayers, and consequently, those costs should be  
7                    shared. Based on the foregoing analysis, the Commission finds that a  
8                    50/50 apportionment of the cost of D&O Liability Insurance between  
9                    ratepayers and SWG is just and reasonable.<sup>41</sup>

10       **New Mexico**    The New Mexico Public Regulation Commission (“NMPRC”) addressed  
11       the issue of D&O liability insurance cost sharing in a recent El Paso Electric rate case.  
12       The ALJ’s Recommended Decision (RD) discussed why allocation of D&O liability  
13       insurance cost is consistent with balancing the interests of ratepayers and shareholders.  
14       The ALJ stated:

15                    What is unique about D&O insurance is that it is a cost specifically  
16                    incurred for directors and officers, who have a fiduciary duty to put the  
17                    interests of shareholders first. Therefore, the responsibility for the cost of  
18                    D&O insurance goes to the heart of the Commission’s obligation to  
19                    balance the interests of shareholders and ratepayers.<sup>42</sup>

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<sup>40</sup> *Application of the Connecticut Light and Power Co., to Amend its Rate Schedules*, Conn. Pub. Util. Reg. Authority, Docket No. 14-05-06, Order issued Dec. 17, 2014, pp. 76-77 (Emphasis added).

<sup>41</sup> See *Application of Southwest Gas Corporation for Authority to Increase Rates*, Pub. Util. Comm’n of Nev., Docket No. 18-05031, Modified Order, May 15, 2019, p. 152. The PUCN has followed this ruling in later cases involving SWG. See *Application of Southwest Gas Corp. for Authority to Increase Its Retail Natural Gas Util. Serv. Rates et al.*, Docket No. 20-02023, 2020 WL 6119350, at \*86 (Nev. P.U.C. Sept. 20, 2020).

<sup>42</sup> *Application of El Paso Electric Co. for Revision of its Retail Electric Rates*; New Mex. Pub. Reg. Comm’n, Case No. 20-00104-UT, Recommended Decision (RD) issued April 6, 2021, p. 167. The treatment of D&O liability insurance was not raised as an exception, and the NMPRC adopted, approved and accepted the ALJ’s RD in its Order Adopting Recommended Decision with Modifications, issued June 23, 2021, pp. 33-34.

1        **Texas**    The Texas Railroad Commission excluded 50% of Texas Gas System's D&O  
2        liability insurance expense in Docket No. 9896 based on a finding that both shareholders  
3        and ratepayers benefit.

4                    It is reasonable to include 50 percent of TGS's requested amounts for ...  
5                    Directors' and Officers' Liability Insurance ... because both shareholders  
6                    and ratepayers benefit.<sup>43</sup>  
7

8        **Florida**    The Florida Public Service Commission exclude 50% of Gulf Power's D&O  
9        liability insurance expense in Docket No. 110138-EI based on a finding that customers  
10       and shareholders both benefit from D&O Liability Insurance.

11                   Based on the above, we find that both the shareholders and the customers  
12                   receive benefits from D&O Liability Insurance and that the associated  
13                   cost shall reflect this fact. As such, we find that D&O Liability Insurance  
14                   expense shall be reduced by \$58,133 (\$59,384 system) to share the cost  
15                   equally between the shareholders and the customers.<sup>44</sup>

16       It is also my understanding that the regulatory commission in New York<sup>45</sup> has also  
17       allocated these expenses on a 50/50 basis on the determination that shareholders and  
18       customers both benefit from D&O liability insurance.

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<sup>43</sup> In re Texas Gas Services, Tex. Railroad Commission, Docket No. 9896, Final Order, OS-22-00009896, (Jan. 19, 2023) ¶ 74.

<sup>44</sup> In re Gulf Power Co., Florida Pub. Serv. Comm'n, Florida Pub. Serv. Comm'n, Docket No. 110138-EI, Order No. PSC-12-0179-FOF-EI, (Apr. 3, 2012) pp. 100-101.

<sup>45</sup> Order Setting Electric Rates. State of New York Pub. Serv. Comm'n. Cases 08-E-0539 and 08-M-0618. (April 24, 2009), pp. 90-91.

1 **Q: WHAT DO YOU RECOMMEND FOR THE RECOVERY OF D&O LIABILITY**  
2 **INSURANCE?**

3 A: I recommend that the Commission allocate the cost of the Company's portion of its  
4 D&O liability insurance expense on a 50/50 basis between its customers and  
5 shareholders because both groups benefit when shareholder equity is preserved. The  
6 adjustment to remove 50% of the D&O liability insurance expense reduces operating  
7 expense by \$486,105. These adjustments are found on *Exhibit MG-2.10*.

**V. E. INVESTOR RELATIONS EXPENSE**

8 **Q: HOW DOES EVERGY DISTRIBUTE INFORMATION TO ITS**  
9 **SHAREHOLDERS?**

10 A: Evergy maintains an investor relations unit to provide publicly available information in  
11 various formats to existing and potential shareholders in the investing community.  
12 These practices promote transparency between Evergy and the public and helps it build  
13 and maintain a positive reputation that encourages trust and promotes integrity. For  
14 example, Evergy's website<sup>46</sup> contains information which provides news releases,  
15 investor presentations and regulatory filings with the U.S. Securities and Exchange  
16 Commission. An existing or potential shareholder can also download documents related  
17 to its Environmental, Social, and Governance ("ESG") reports. Finally, an individual  
18 may also access information of unique relevance to a shareholder, such as historical  
19 share prices and dividend dates.

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<sup>46</sup> <https://investors.evergy.com>

1 **Q: ARE THERE OTHER MEANS BY WHICH EVERGY COMMUNICATES WITH**  
2 **THE INVESTMENT COMMUNITY?**

3 A: Yes. After Evergy publishes its earnings results from the prior quarter, it will host a  
4 conference call with equity analysts to provide a summary of the prior quarter's earnings  
5 results as well as respond to questions regarding how specific actions or decisions may  
6 impact its market value. In addition, Evergy often participates in investor conferences  
7 which allow for further communication with the investment community.

8  
9 **Q: WHAT COSTS DID EVERGY ALLOCATE TO THE COMPANY FOR**  
10 **INVESTOR RELATIONS EXPENSES?**

11 A: Evergy allocated \$389,372 to the Company for the updated period for the 12 months  
12 ended March 31, 2025, to maintain these communication channels with its existing and  
13 potential shareholders.<sup>47</sup>

14  
15 **Q: HOW DO SHAREHOLDERS BENEFIT FROM INVESTOR RELATIONS**  
16 **EXPENSES?**

17 A: When global capital markets have access to timely, relevant, and accurate financial and  
18 operational data regarding Evergy and its subsidiaries, the underlying value of Evergy  
19 should be more closely reflected in its market capitalization. Existing and potential  
20 shareholders can then make better informed decisions regarding their Evergy share  
21 ownership.

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<sup>47</sup> Response to CURB-71.

1 **Q: ARE INVESTOR RELATIONS EXPENSES A NECESSARY AND REQUIRED**  
2 **COST TO PROVIDE ELECTRIC SERVICE?**

3 A: No. As evidenced by the hundreds of municipal and cooperative electric utilities  
4 nationwide which do not maintain an investor relations function, these expenses are not a  
5 necessary and required cost for the provision of electric utility service.

6  
7 **Q: WHAT IS YOUR RECOMMENDED REGULATORY TREATMENT FOR THE**  
8 **COMPANY'S ALLOCATED INVESTOR RELATIONS EXPENSES?**

9 A: For reasons listed previously, my recommendation is that the Commission disallow 50  
10 percent of these investor relations expenses. These expenses should not be recovered  
11 exclusively from the Company's customers, because the responsibility to communicate  
12 with the global capital markets ultimately benefits both shareholders and customers. As  
13 shown in *Exhibit MG-2.12*, I am proposing a reduction in the amount of \$194,686 for the  
14 Company's operating expenses to account for this disallowance for investor relations  
15 expenses.

**V. F. INDUSTRY DUES EXPENSE**

16 **Q. SHOULD THE COMPANY RECOVER THE EXPENSES ASSOCIATED WITH**  
17 **ITS EDISON ELECTRIC INSTITUTE'S ("EEI") MEMBERSHIP DUES?**

18 A: No. EEI provides an array of services to its members with significant overlap between  
19 those services which advocate for their members' private interests and other services  
20 which serve the public interest. Until the Company can make a clearer distinction

1 between these services and recovery of those expenses are adjusted to reflect all  
2 advocacy efforts, both direct and indirect, that EEI conduct for their members' private  
3 interests, the Commission should disallow Evergy's requested recovery of \$581,623 in  
4 EEI membership dues incurred by or allocated to the Company during the test year.<sup>48</sup>

5  
6 **Q: PLEASE DESCRIBE THE EDISON ELECTRIC INSTITUTE.**

7 A: Organized in 1933, the EEI is the industry association that represents all U.S. investor-  
8 owned electric companies. Its members provide electricity for nearly 250 million  
9 Americans and operate in all 50 states and the District of Columbia. In addition to its  
10 U.S. members, EEI has more than 70 international electric companies as International  
11 Members, and hundreds of industry suppliers and related organizations as Associate  
12 Members.

13  
14 **Q: DO INDUSTRY ASSOCIATIONS SELF-REPORT THE PERCENTAGE OF A**  
15 **MEMBER'S DUES THAT THESE ORGANIZATIONS ATTRIBUTE TO**  
16 **LOBBYING EXPENSES?**

17 A: Yes. The U.S. Internal Revenue Service ("IRS") denies a deduction for the amount a  
18 trade or professional organization exempt under 501(c)(6) spends on lobbying.<sup>49</sup>  
19 Membership organizations that conduct lobbying may either: 1) Disclose to their  
20 members what percentage of their dues are nondeductible because they are used for

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<sup>48</sup>See Company's response to KCC-51.

<sup>49</sup>IRC § 162(e).

1 lobbying; or 2) Pay a 35-percent proxy tax on lobbying expenditures. Regardless of the  
2 method chosen, they must disclose the amount spent on lobbying on their Form 990  
3 informational returns. Most membership organizations choose to report the  
4 nondeductible amount to their members.

5  
6 **Q: IS THE PERCENTAGE ALLOCATED TO LOBBYING AS SHOWN ON ITS**  
7 **MEMBERSHIP DUES INVOICE SUFFICIENT TO DETERMINE THE**  
8 **AMOUNT OF THE COMPANY'S DUES THAT SHOULD BE RECOVERED**  
9 **FROM ITS CUSTOMERS?**

10 A: No. The percentage of these industry associations' dues allocated to lobbying as shown  
11 on their invoices is predicated on a very narrow definition for "lobbying" as defined by  
12 IRS regulations. This allocation method may be appropriate for tax reporting purposes,  
13 but the IRS lobbying definition is neither adequate nor sufficient to determine how much  
14 of their efforts are more appropriately described as advocating for its members' private  
15 interests to federal, state, and local officials and policymakers.

16  
17 **Q: AFTER ADJUSTING FOR THE SELF-REPORTED LOBBYING**  
18 **PERCENTAGE, IN WHICH FERC ACCOUNT DOES THE COMPANY**  
19 **CURRENTLY RECORD ITS DUES EXPENSES FOR EEI?**

20 A: Evergy typically records those expenses in FERC Account 930.2 for miscellaneous  
21 general expense, as "Dues - Industry association dues for company memberships," that  
22 are customarily "above the line" expenses and presumptively recoverable from its



1 customers.<sup>50</sup> For example, the Company incurred or was allocated \$727,029 in EEI  
2 membership fees during the test year but recorded \$581,623 to FERC Account 930.2.  
3 The Company recorded the remaining \$145,406 to FERC Account 426.4.<sup>51</sup>  
4

5 **Q: WHY SHOULD EVERGY INSTEAD RECORD ALL OF ITS EEI MEMBERSHIP**  
6 **DUES IN FERC ACCOUNT 426.4?**

7 A: A clear distinction does not exist between EEI's advocacy on behalf of its members'  
8 private interests and other services EEI performs which serve the public interest. The  
9 Company records expenses in FERC Account 426.4 incurred for the purpose of  
10 influencing public opinion with respect to the election or appointment of public officials,  
11 referenda, legislation, or ordinances (either with respect to the possible adoption of new  
12 referenda, legislation or ordinances or repeal or modification of existing referenda,  
13 legislation or ordinances) or approval, modification, or revocation of franchises; or for  
14 the purpose of influencing the decisions of public officials. For expenses recorded in  
15 FERC Account 426.4, Evergy bears the burden to substantiate that these expenses are  
16 appropriate for recovery from customers. Otherwise, these expenses are recorded  
17 "below the line" and presumptively not recoverable from customers. This account does  
18 not include expenditures that are directly related to appearances before regulatory or

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<sup>50</sup> 18 CFR §367.9302

<sup>51</sup> See Company's response to KCC-51.

1 other governmental bodies in connection with Evergy's existing or proposed  
2 operations.<sup>52</sup>

3  
4 **Q: HAVE OTHER STATE PUBLIC UTILITY COMMISSIONS DISALLOWED**  
5 **INDUSTRY ASSOCIATION DUES ASSOCIATED WITH ADVOCACY**  
6 **ACTIVITIES?**

7 A: Yes. Kentucky,<sup>53</sup> Minnesota,<sup>54</sup> and California<sup>55</sup> have disallowed all or part of a utility's  
8 trade or industry association dues expenses because the utility could not show that such  
9 expenses were required or necessary for the provision of utility service. Although  
10 Michigan did allow for recovery for these expenses, that Commission reiterated to the  
11 utility for "the need to continually justify that [membership] fees are truly required  
12 and/or are in the interests of ratepayers," and "of its continuing obligation to identify,  
13 describe, and explain projected costs associated with membership fees in future rate

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<sup>52</sup> 18 CFR §367.4264

<sup>53</sup> Application of Kentucky Utilities Company for an Adjustment of Its Electric Rates, Case No. 2020-00349, Order at 28 (Ky. Pub. Serv. Comm'n June 30, 2021) (KYPSC KU Order); Application of Louisville Gas and Electric Company for an Adjustment of its Electric and Gas Rates, Case No. 2020-00350, Order at 30.

<sup>54</sup> In the Matter of the Application of Otter Tail Power Company for Authority to Increase Rates for Electric Service in the State of Minnesota, Docket No. E-017/GR-20-719, Findings of Fact, Conclusions, and Order (Minn. Pub. Util. Comm'n Feb. 1, 2022).

<sup>55</sup> Application of Southern California Edison Company (U338E) for Authority to Increase its Authorized Revenues for Electric Service in 2021, among other things, and to Reflect that Increase in Rates, Application 19-08-013, Decision on Test Year 2021 General Rate Case for Southern California Edison Company, Decision 21-08-036 (Cal. Pub. Util. Comm'n Aug. 20, 2021).

cases.”<sup>56</sup> Furthermore, Louisiana has recently opened an investigation to determine whether recovery of such costs is appropriate.<sup>57</sup>

**Q: HAS THERE BEEN ANY STATE LEGISLATION ENACTED THAT PROHIBITS THE RECOVERY OF TRADE OR INDUSTRY ASSOCIATIONS’ DUES?**

A: Yes. Colorado,<sup>58</sup> Connecticut,<sup>59</sup> New York,<sup>60</sup> and Maine<sup>61</sup> have each enacted legislation that prohibits its jurisdictional utilities from recovering the expenses for trade or industry association dues from their retail customers.

**Q. DO INDUSTRY ASSOCIATIONS GENERALLY UNDERESTIMATE THE PERCENT OF ITS REVENUE ALLOCATED TO ITS ADVOCACY FOR ITS MEMBERS’ PRIVATE INTERESTS?**

A. Yes. For example, EEI self-reported that 14 percent of its dues for 2024 were used for lobbying purposes based on the IRS’ narrow definition of lobbying.<sup>62</sup> For many of EEI’s

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<sup>56</sup> In the Matter of the Application of DTE Electric Company for Authority to Increase Its Rates, Amend Its Rate Schedules and Rules Governing the Distribution and Supply of Electric Energy, and for Miscellaneous Accounting Authority, Case No. U-20561, Order at 200 (Mich. Pub. Util. Comm’n May 8, 2020).

<sup>57</sup> Minutes Of June 7, 2023 Open Session Of The Louisiana Public Service Commission held in New Orleans, Louisiana.

<sup>58</sup> Colorado Revised Statutes 40-3-114(2)(g).

<sup>59</sup> Connecticut Statutes §16-243p(b)(3).

<sup>60</sup> New York Statutes § 334-114-a

<sup>61</sup> 35-A MRSA §302(2)(B).

<sup>62</sup> Edison Electric Institute, *2025 Lobbying, Advocacy, and Other Expenditures Report*, 3 (2025).

1 functions, it is extremely difficult to distinguish between EEI educating its membership  
2 and the public regarding the safe, reliable, and cost effective retail electric utility service  
3 and EEI advocating for its members' private interests, such as protecting market share, a  
4 competitive advantage, or earnings, which may conflict with customer and other  
5 stakeholder interests. When examining EEI's functions through this lens, the expenses  
6 EEI incurs to advocate for its members' legislative and regulatory priorities is  
7 substantially larger than the percentage EEI reported to its members.

8  
9 **Q: WHAT IS A MORE APPROPRIATE ALLOCATION OF INDUSTRY**  
10 **ASSOCIATION DUES THAT ARE DESIGNED TO INFLUENCE**  
11 **POLICYMAKERS AND ADVOCATE FOR THEIR MEMBERS' LEGISLATIVE**  
12 **AND REGULATORY PRIORITIES?**

13 **A:** Absent a thorough audit of the industry associations' expenses, the Commission and  
14 stakeholders will find it extremely challenging to distinguish between expenditures for  
15 education of their members and the general public and advocacy of its members' private  
16 interests. Until the Company can demonstrate that its request for recovery of EEI's  
17 membership dues is adjusted to reflect these broader advocacy efforts, the Commission  
18 should disallow Evergy's recovery of the remaining \$581,623 incurred by or allocated to  
19 the Company during the test year, as set forth on *Exhibit MG-2-11*.

**VI. RATE BASE ADJUSTMENTS**

**VI. A. CASH WORKING CAPITAL**

1 **Q: HAVE YOU INCLUDED A CASH WORKING CAPITAL SCHEDULE AS PART**  
2 **OF YOUR ACCOUNTING MODEL PRESENTED IN EXHIBIT MG-2?**

3 A: Yes. I have included a Cash Working Capital schedule which is based on the Company's  
4 Cash Working Capital Schedule 8, as set forth on *Exhibit MG-2.3*. This schedule shows  
5 CURB's proposed adjustment to Cash Working Capital in the amount of \$1,604,756.

6  
7 **Q: ARE YOU PROPOSING SUBSTANTIVE CHANGES TO THE COMPANY'S**  
8 **LEAD LAG STUDY?**

9 A: No. The Cash Working Capital adjustment shown on *Exhibit MG-2.3* is merely the result  
10 of including CURB's other recommended expense adjustments in the Company's lead  
11 lag study. It is not the result of substantive changes to the Company's recommended  
12 lead and lag day calculations for revenues and expenses during the test year. The  
13 adjustment is required to synchronize the CURB accounting model. As other expense  
14 levels change as a result of CURB's recommended adjustments, the resulting Cash  
15 Working Capital requirement must also be changed accordingly.

**VI. B. CUSTOMER DEPOSITS**

**Q: PLEASE DESCRIBE YOUR PROPOSTED ADJUSTMENT TO CUSTOMER DEPOSITS.**

A: The Company recorded \$3,999,985 in customer deposits for the test year based on the March 31, 2025, balance, instead of using a 13-month average. When customer deposits are calculated using a 13-month average, the corrected amount is \$4,514,679.<sup>63</sup> As shown in *Exhibit MG-2.14*, I am recommending an adjustment of \$514,694 to reflect the 13-month average for customer deposits.

**Q: CUSTOMER DEPOSITS ARE RECORDED AS AN OFFSET TO RATE BASE. DOES THIS ADJUSTMENT ALSO REQUIRE AN ADJUSTMENT TO THE INCOME STATEMENT?**

A: Yes. A corresponding adjustment should be made for interest on customer deposits. The Company's Kansas customers currently earn 4.3 percent on its deposits;<sup>64</sup> therefore, interest expense would increase by \$22,132, as shown on *Exhibit MG-2.14*.

**VII. CONCLUSION**

**Q: DO YOU HAVE ANY FURTHER COMMENTS?**

A: Yes. My recommendations do not address every potential issue affecting Evergy's revenue requirement. I addressed many of what I considered to be material issues in this

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<sup>63</sup> File RB-70 Customer Deposits – KS Central – Direct, Sheet “RB-70.1 Cust Dep Bal”, cells D14-D26.

1 case. The fact that I did not express an opinion on a particular issue is not to be  
2 interpreted as agreement with the Company's position on my part.

3  
4 **Q: DOES THIS CONCLUDE YOUR TESTIMONY AT THIS TIME?**

5 A: Yes, it does. However, I reserve the right to update and amend my revenue requirement  
6 recommendations based on the responsive testimony filed by other parties and the  
7 rebuttal testimony of Evergy.

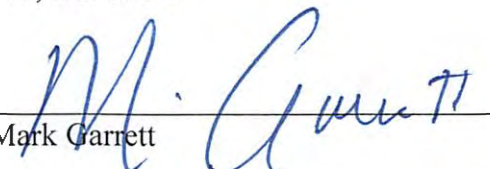
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<sup>64</sup> The Kansas interest rate was set in Docket No. 98-GIMX-348-GIV and K.S.A.12-822.

**VERIFICATION**

STATE OF OKLAHOMA            )  
  )  
COUNTY OF OKLAHOMA        )        ss:

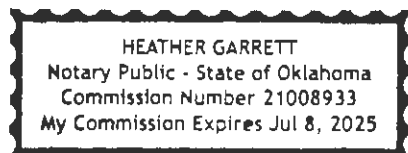
Mark Garrett, being duly sworn upon his oath, deposes and states that he is a consultant for the Citizens' Utility Ratepayer Board, that he has read and is familiar with the foregoing *Direct Testimony*, and that the statements made herein are true and correct to the best of his knowledge, information, and belief.

  
\_\_\_\_\_  
Mark Garrett

SUBSCRIBED AND SWORN to before me this 3<sup>rd</sup> day of June, 2025.

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

My Commission expires:





**MARK E. GARRETT**

**CONTACT INFORMATION:**

4028 Oakdale Farm Circle  
Edmond, OK 73013  
(405) 203-5415

**EDUCATION:**

Juris Doctor Degree, With Honors, Oklahoma City University Law School, 1997  
Post Graduate Hours in Accounting, Finance and Economics, 1984-85:  
University of Texas at Arlington; University of Texas at Pan American;  
Stephen F. Austin State University  
Bachelor of Arts Degree, University of Oklahoma, 1978

**CREDENTIALS:**

Member Oklahoma Bar Association, 1997, License No. 017629  
Certified Public Accountant in Oklahoma, 1992, Certificate No. 11707-R  
Certified Public Accountant in Texas, 1986, Certificate No. 48514

**WORK HISTORY:**

**GARRETT GROUP CONSULTING, INC. – Regulatory Consulting Practice (1996 - Present)**

Participates as a consultant and expert witness in gas and electric regulatory proceedings and other matters before regulatory agencies in rate case proceedings to determine just and reasonable rates. Reviews management decisions of regulated utilities regarding the reasonableness of prices paid for electric plant, gas plant, purchased power, renewable energy projects, natural gas supplies and transportation, and coal supplies and transportation. Participates in legislative advisory role regarding regulated utilities. Participates as an Instructor at NMSU Center for Public Utilities and as a Speaker at NARUC Staff Subcommittee on Accounting and Finance.

**OKLAHOMA CORPORATION COMMISSION - Coordinator of Accounting and Financial Analysis (1991 - 1994)**

Planned and supervised the audits of major public utility companies doing business in Oklahoma for the purpose of determining revenue requirements. Presented both oral and written testimony as an expert witness for Staff in defense of numerous accounting and financial recommendations related to cost-of-service based rates. Audit work and testimony covered all areas of rate base and operating expense. Supervised, trained and reviewed the audit work of numerous Staff CPAs and auditors. Promoted from Supervisor of Audits to Coordinator in 1992.

**FREEDOM FINANCIAL CORPORATION - Controller (1987 - 1990)**

Responsible for all financial reporting including monthly and annual financial statements, cash flow statements, budget reports, long-term financial planning, tax planning and personnel development. Managed the General Ledger and Accounts Payable departments and supervised a staff of seven CPAs and accountants. Reviewed all subsidiary state and federal tax returns and facilitated the annual independent financial audit and all state or federal tax audits. Received promotion from Assistant Controller in September 1988.

**SHELBY, RUCKSDASHEL & JONES, CPAs - Auditor (1986 - 1987)** Audited the financial statements of businesses in the state of Texas, with an emphasis in financial institutions.

**Experience Related to Cost-of-Service, Rate Design, Pricing and Energy-Related Issues**

1. **Nevada Power Company, 2025 (Nevada), (Docket No. 25-02016)** – Participating as an expert witness on behalf of Bureau of Consumer Protection (“BCP”) before the Nevada Public Utility Commission to address various revenue requirement issues Nevada Power’s general rate case application.
2. **Evergy Kansas Central, Inc. and Evergy Kansas South, Inc., (Docket No. 25-EKCE-294-RTS)** – Participating as an expert witness on behalf of Citizens’ Utility Ratepayer Board (“CURB”) before the Kansas Corporation Commission to address various revenue requirement issues in Evergy’s general rate case application.
3. **NV Energy, 2025 (Nevada), (Docket No. 25-01018-19)** – Participating as an expert witness on behalf of Bureau of Consumer Protection (“BCP”) before the Nevada Public Utility Commission in NV Energy’s application to establish a Wildfire Self Insurance Fund.
4. **New Mexico Gas Company, 2025 (New Mexico), (Case No. 24-00266)** – Participating as an expert witness for the New Mexico Attorney General before the New Mexico Public Regulation Commission to address various merger and acquisition ratemaking issues in the application of Saturn Holdco to acquire New Mexico Gas Company.
5. **El Paso Electric Company, 2025 (Texas), (Docket No. 57568)** – Participating as an expert witness on behalf of the City of El Paso in the El Paso Electric Company general rate case to provide recommendations to the Texas Public Utility Commission regarding rate base and operating expense issues.
6. **Atmos MidTex, 2025 (Texas), (Dallas Annual Rate Review)** – Participating as an expert witness on behalf of the City of Dallas before the Texas Railroad Commission in Atmos’s Dallas Annual Rate Review (“DARR”) proceeding. Sponsoring recommendations on various revenue requirement issues.
7. **CenterPoint Energy Houston Electric, LLC 2024 (Texas) (Docket No. 57271)** – Participating as an expert witness on behalf of the City of Houston before the Public Utility Commission of Texas in CenterPoint Energy’s Application for Determination of System Restoration Costs (May 2024 storms).
8. **Public Service Company of Oklahoma, 2024 (Oklahoma), (Case No. PUD 2024-000057)** – Participating as an expert witness on behalf of the Oklahoma Industrial Energy Consumers (“OIEC”) in response to PSO’s application for Pre-Approval of a generating facility.
9. **Atmos Energy Corp., Mid-Tex Division, 2024 (Texas) (Case No. 00019196)** – Participating as an expert witness on behalf of the Atmos Texas Municipalities before the Texas Railroad Commission to review the utility’s requested revenue requirement within the Unincorporated Areas of the Mid-Tex Division.
10. **CenterPoint Energy Entex, 2024 (Texas) (Docket No. OS-24-00018066)** – Participating as an expert witness for the Alliance of CenterPoint Municipalities (ACM) before the Texas Railroad Commission in a proceeding to address the gas utility’s Tax Act Rider calculation.
11. **Atmos Energy Corp., West Texas Division 2024 (Texas), (Case No. OS-24-00018879)** – Participating as an expert witness on behalf of the Cities of Amarillo, Lubbock, Dalhart and Channing before the Texas Railroad Commission in Atmos-WTX’s General Rate Case application, sponsoring testimony to address various revenue requirement issues.

12. **Southwestern Electric Power Company, 2024 (Texas), (Docket No. 56760)** – Participating as an expert witness on behalf of Cities Advocating Reasonable Deregulation (“CARD Cities”) before the Texas Public Utility Commission in SWEPCO’s application for approval of tariff to recover a regulatory asset related to an IRS Private Letter Ruling.
13. **Public Service Company of Oklahoma, 2024 (Oklahoma), (Case No. PUD 2024-000032)** – Participating as an expert witness on behalf of the Oklahoma Industrial Energy Consumers (“OIEC”) in response to PSO’s application to address an IRS Private Letter Ruling.
14. **Indiana Michigan Power, 2024 (Indiana), (Cause No. 46080)** – Participating as an expert witness on behalf of the Office of Utility Consumer Counselor in response to I&M’s petition for authority to adjust rates through a tax rider to reflect the impact of an IRS Private Letter Ruling.
15. **NV Energy, 2024 (Nevada), (Docket No. 24-03006)** – Participating as an expert witness on behalf of the Southern Nevada Gaming Group, Nevada Resorts Association, MGM Resorts International, and Caesars Enterprise Services before the Nevada PUC to provide written and oral testimony in Cost Recovery Phase of the Nevada Power and Sierra Pacific Joint Natural Disaster Protection Plan (“NDPP”).
16. **Public Service Company of New Mexico, 2024 (New Mexico), (Case No. 24-00089-UT)** – Participating as an expert witness for the Albuquerque Bernalillo County Water Utility Authority (“ABCWUA”) before the New Mexico Public Regulation Commission to address various ratemaking issues in PNM’s rate case application.
17. **NV Energy, 2024 (Nevada), (Docket No. 24-08015)** – Participating as an expert witness on behalf of Bureau of Consumer Protection (“BCP”) before the Nevada Public Utility Commission. Sponsoring written and oral testimony in the 2024 Nevada Power and Sierra Pacific Joint Integrated Resource Plan (“IRP”) to provide analysis of the Companies’ requested resource plan.
18. **Southwestern Electric Power Company, 2024 (Texas), (PUC Docket No. 56511)** – Participating as an expert witness on behalf of Cities Advocating Reasonable Deregulation (“CARD Cities”) before the Texas Public Utility Commission in SWEPCO’s distribution cost recovery factor (“DCRF”) case.
19. **Oklahoma Natural Gas Company, 2024 (Oklahoma), (Case No. PUD 2024-000010)** – Participating as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) before the Oklahoma Corporation Commission in ONGs performance based rate change plan for twelve months ending December 31, 2023, addressing transportation service charges.
20. **Southwestern Electric Power Company, 2024 (Texas), (PUC Docket No. 55155)** – Participated as an expert witness on behalf of Cities Advocating Reasonable Deregulation (“CARD Cities”) before the Texas Public Utility Commission in SWEPCO’s application to address a potential refund of imprudent amounts included in rate base from 2013 forward associated with the Turk plant after remand from the Court of Appeals.
21. **Duke Energy Indiana, 2024 (Indiana), (Docket No. 46038)** – Participating as an expert witness on behalf of the Office of Utility Consumer Counselor in Duke’s rate case application, sponsoring testimony to address various revenue requirement and tax issues.
22. **Chugach Electric Association, 2024 (Alaska), (Docket No. U-24-002)** – Participated as an expert witness on behalf of Providence Health and Services before the Alaska Regulatory Commission.

Sponsoring testimony to address Chugach’s application to revise the Beluga River Unit (“BRU”) rebate to former Municipal Light and Power (“ML&P”) customers.

23. **CenterPoint Energy Houston Electric, 2024 (Texas) (Docket No. 56211)** – Participating as an expert witness on behalf of City of Houston before the Public Utility Commission of Texas in CenterPoint Energy’s rate case application to provide testimony on various revenue requirement issues.
24. **Doyon Utilities, 2024 (Alaska)** – Participated as an expert witness on behalf of the Department of Defense to provide expert testimony in twelve rate case reviews for the utility systems of Fort Wainwright, Fort Greely and Joint Base Elmendorf-Richardson before the Regulatory Commission of Alaska.
25. **Avista Utilities, 2024 (Washington), (Docket Nos. UE-240006)** – Participating as an expert witness on behalf of Public Counsel in Avista’s general rate case. Sponsoring testimony to address various revenue requirement issues and Avista’s requested attrition adjustments.
26. **Atmos Mid Tex, 2024 (Texas), (Dallas Annual Rate Review)** – Participated as an expert witness on behalf of the City of Dallas before the Texas Railroad Commission in Atmos’s Dallas Annual Rate Review (“DARR”) proceeding. Sponsoring recommendations on various revenue requirement issues.
27. **Sierra Pacific Power Company, 2024 (Nevada), (Docket No. 24-02026 and 24-02027)** – Participating as an expert witness on behalf of Bureau of Consumer Protection (“BCP”) before the Nevada Public Utility Commission to address various revenue requirement issues.
28. **Southwestern Electric Power Company, 2024 (Texas), (PUC Docket No. 55438)** – Participated as an expert witness on behalf of Cities Advocating Reasonable Deregulation (“CARD Cities”) before the Texas Public Utility Commission in SWEPCO’s transmission cost recovery factor (“TCRF”) case.
29. **Oklahoma Gas and Electric Company, 2023 (Oklahoma), (Cause No. PUD 202300087)** – Participating as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) before the Oklahoma Corporation Commission in OG&E’s general rate case application addressing various revenue requirement and rate design issues.
30. **Public Service Company of Oklahoma, 2023 (Oklahoma) (Cause No. PUD 202300086)** – Participating as an expert witness on behalf of OIEC before the OCC in AEP/PSO’s general rate case application to provide testimony on various revenue requirement, cost of service and rate design issues.
31. **CenterPoint Energy Resources Corp., 2023 (Texas) (Docket No. OS-23-00015513)** – Participated as an expert witness for the City of Houston before the Texas Rail Road Commission in a general rate case proceeding for the gas utility.
32. **NV Energy, 2023 (Nevada), (Docket No. 23-08015)** – Participated as an expert witness on behalf of Bureau of Consumer Protection (“BCP”) before the Nevada Public Utility Commission. Sponsoring written and oral testimony in the 2021 Nevada Power and Sierra Pacific Joint Integrated Resource Plan (“IRP”) Fifth Amendment to provide analysis of the Companies’ request for Critical Facility designation of the Sierra Solar PV and BESS project.
33. **Southwest Gas Corporation, 2023 (Nevada) (Docket No. 23-09012)** – Participated as an expert

witness on behalf of Bureau of Consumer Protection (“BCP”) before the Nevada Public Utility Commission to address various revenue requirement issues.

34. **Nevada Power Company, 2023 (Nevada), (Docket No. 23-06007)** – Participated as an expert witness on behalf of Bureau of Consumer Protection (“BCP”) before the Nevada Public Utility Commission to address various revenue requirement issues Nevada Power’s general rate case application.
35. **Atmos Pipeline Texas 2023 (Texas), (Docket No. 13758)** – Participated as an expert witness on behalf of the City of Dallas before the Texas Railroad Commission in APT’s General Rate Case application, sponsoring testimony to address various revenue requirement proposals.
36. **Oklahoma Gas and Electric Company, 2023 (Oklahoma), (Cause No. PUD 2023000038)** – Participated as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) before the Oklahoma Corporation Commission in OG&E’s application for pre-approval of new generation costs.
37. **NV Energy, 2023 (Nevada), (Docket No. 23-03003)** – Participated as an expert witness on behalf of the Southern Nevada Gaming Group (“SNGG”) before the Nevada PUC to provide written and oral testimony in the Nevada Power and Sierra Pacific Joint Natural Disaster Protection Plan (“NDPP”).
38. **NV Energy, 2023 (Nevada), (Docket No. 23-03004)** – Participated as an expert witness on behalf of the Southern Nevada Gaming Group (“SNGG”) before the Nevada PUC to provide written and oral testimony in Cost Recovery Phase of the Nevada Power and Sierra Pacific Joint Natural Disaster Protection Plan (“NDPP”).
39. **SiEnergy, LP (Texas) 2023 (Docket No. OS-23-00013504)** - Participated as an expert witness on behalf of the Cities Served by SiEnergy (Cities) in SiEnergy’s application to increase gas utility rates.
40. **CSWR-Texas Utility Operating Company, LLC (CSWR-Texas), 2023 (Docket No. 54565)** Participated as an expert witness on behalf of the Office of Public Utility Counsel (“OPUC”) in CSWR-Texas’ application for authority to change rates.
41. **Denton Municipal Electric (DME), 2023 (Texas) (Docket No. 52715)** Participated as an expert witness on behalf of the Office of Public Utility Counsel (“OPUC”) in DME’s application to change rates for wholesale transmission service.
42. **NV Energy, 2023 (Nevada), (Docket No. 22-09006)** – Participated as an expert witness on behalf of the Southern Nevada Gaming Group (“SNGG”) before the Nevada PUC. Sponsoring written and oral testimony in the 2021 Nevada Power and Sierra Pacific Joint Integrated Resource Plan (“IRP”) Third Amendment to provide analysis of the proposed Transportation Electrification Plan to accelerate the roll out of electric vehicle charging facilities.
43. **Atmos MidTex, 2023 (Texas), (Dallas Annual Rate Review)** – Participated as an expert witness on behalf of the City of Dallas before the Texas Railroad Commission in Atmos’s Dallas Annual Rate Review (“DARR”) proceeding. Sponsoring recommendations on various revenue requirement issues.
44. **Public Service Company of Oklahoma, 2023 (Oklahoma) (Cause No. PUD 202200093)** – Participating as an expert witness on behalf of OIEC before the OCC in AEP/PSO’s general rate case application to provide testimony on various revenue requirement, cost of service and rate design issues.

45. **Montana-Dakota Utilities Co., 2023 (Montana), Docket No. 2022.11.099)** – Participating as an expert witness on behalf of the Montana Office of Consumer Council in MDU’s general rate case application to provide testimony on various revenue requirement issues.
46. **Public Service Company of Oklahoma, 2023 (Oklahoma) (Cause No. PUD 202200021)** – Participating as an expert witness on behalf of OIEC before the OCC in AEP/PSO’s application for pre-approval of renewable generation additions and the ratemaking treatment of the costs of those additions.
47. **Public Service Company of New Mexico, 2023 (New Mexico), (Case No. 22-00270-UT)** – Participated as an expert witness for the Albuquerque Bernalillo County Water Utility Authority (“ABCWUA”) before the New Mexico Public Regulation Commission to address various ratemaking issues in PNM’s rate case application.
48. **Entergy Texas Inc., 2022 (Texas) (PUC Docket No. 53719)** – Participated as an expert witness on behalf of the Cities in ETI’s general rate case to provide testimony on various cost of service issues and on the utility’s overall revenue requirement.
49. **Oklahoma Gas and Electric Company, 2022 (Oklahoma), (Cause No. PUD 202200097)** – Participated as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) before the Oklahoma Corporation Commission in PUD’s show cause investigation into OG&E’s fuel and purchased power under-recovered balance.
50. **Northern Indiana Public Service Company, 2022 (Indiana), (Docket No. 45772)** – Participated as an expert witness on behalf of the Office of Utility Consumer Counselor in NIPSCO’s rate case application, sponsoring testimony to address various revenue requirement and tax issues.
51. **Oncor Electric Delivery Company (Texas), 2022 (PUC Docket No. 53601)** – Participated as an expert witness on behalf of the Steering Committee of Cities before the Texas Public Utility Commission in Oncor’s General Rate Case proceeding to provide testimony on various revenue requirement issues.
52. **York Waterworks (2022) (Pennsylvania), (Docket No. 061522)** – Participated as an expert witness on behalf of Office of Consumer Advocate (“OCA”) before the Pennsylvania Public Utility Commission to address various revenue requirement issues in York rate case.
53. **Sierra Pacific Power Company, 2022 (Nevada), (Docket No. 22-06)** – Participated as an expert witness on behalf of Bureau of Consumer Protection (“BCP”) before the Nevada Public Utility Commission to address various revenue requirement issues.
54. **NV Energy, 2022 (Nevada), (Docket No. 22-003028)** – Participated as an expert witness on behalf of Bureau of Consumer Protection (“BCP”) before the Nevada Public Utility Commission to address various issues in the merger application of Sierra Pacific Power Company and Nevada Power Company.
55. **Atmos MidTex (Texas), 2022 (Texas), (Dallas Annual Rate Review)** – Participated as an expert witness on behalf of the City of Dallas before the Texas Railroad Commission in Atmos’s Dallas Annual Rate Review (“DARR”) proceeding. Sponsoring recommendations on various revenue requirement issues.

56. **CenterPoint Energy Resources Corp., 2022 (Texas) (Docket No. 53442)** – Participated as an expert witness for the City of Houston before the Texas Public Utility Commission the Company’s Distribution Cost Recovery Factor sponsoring testimony on various cost recovery issues.
57. **Cascade Natural Gas, 2021 (Washington)** – Participated as an expert witness on behalf of Public Counsel in Cascade’s limited issue rate case application, sponsoring Public Counsel’s revenue requirement schedules and testimony to address various revenue requirement and tax issues.
58. **Oklahoma Gas and Electric Company, 2021 (Oklahoma), (Cause No. PUD 202100164)** – Participated as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) before the Oklahoma Corporation Commission in OG&E’s general rate case application addressing various revenue requirement and rate design issues.
59. **Southwestern Electric Power Company, 2021 (Texas), (PUC Docket No. 52397)** – Participated as an expert witness on behalf of Cities Advocating Reasonable Deregulation (“CARD Cities”) before the Texas Public Utility Commission in SWEPCO’s application to recover Uri storm costs.
60. **Southwestern Public Service Co., 2021 (Texas) (Docket No. 52210)** – Participated as an expert witness on behalf of the Alliance of Xcel Municipalities (“AXM”) before the Texas Public Utility Commission in SWEPCO’s application to recover Uri storm costs.
61. **CenterPoint Energy Resources Corp., 2021 (Texas) (Docket No. OS—00007061)** – Participated as an expert witness for the City of Houston before the Texas Rail Road Commission in a consolidated application from the large natural gas distribution utilities in Texas to securitize and recover URI storm costs from February 2021.
62. **Indiana Michigan Power, 2021 (Indiana), (Docket No. 45576)** – Participated as an expert witness on behalf of the Office of Utility Consumer Counselor in I&M’s rate case application, sponsoring testimony to address various revenue requirement and tax issues.
63. **Chugach Electric Association, 2021 (Alaska), (Docket No. U-21-059)** – Participated as an expert witness on behalf of Providence Health and Services before the Alaska Regulatory Commission. Sponsoring testimony to address Chugach’s application to address a shortfall in revenues after its acquisition of Municipal Light and Power.
64. **Southwestern Public Service Co., 2021 (Texas) (Docket No. 51802)** – Participated as an expert witness on behalf of the Alliance of Xcel Municipalities (“AXM”) in the SPS general rate case application to provide testimony before the Texas Public Utility Commission regarding rate base and operating expense issues.
65. **El Paso Electric Company, 2021 (Texas), (Docket No. 52195)** – Participated as an expert witness on behalf of the City of El Paso in the El Paso Electric Company general rate case to provide recommendations to the Texas Public Utility Commission regarding rate base and operating expense issues.
66. **NV Energy, 2021 (Nevada), (Docket No. 21-06001)** – Participated as an expert witness on behalf of the Southern Nevada Gaming Group (“SNGG”) before the Nevada PUC. Sponsoring written and oral testimony in the Nevada Power and Sierra Pacific Joint Integrated Resource Plan (“IRP”) to provide analysis of the proposed generation additions and cost allocations.
67. **Summit Utilities Arkansas (Arkansas), (Docket No. 21-060-U)** – Participated as an expert witness

on behalf of Arkansas Gas Consumers and the Hospitals and Higher Education Group before the Arkansas Public Service Commission in Summit's proposed acquisition of CenterPoint Energy's Arkansas assets. Sponsoring testimony regarding the acquisition premium, ratepayer benefits and affiliate transactions.

68. **Doyon Utilities, 2021 Alaska (Regulatory Commission of Alaska)** – Participated as an expert witness on behalf of the Department of Defense to provide expert testimony in twelve rate case reviews for the utility systems of Fort Wainwright, Fort Greely and Joint Base Elmendorf-Richardson before the Regulatory Commission of Alaska.
69. **NV Energy, 2021 (Nevada), (Docket No. 21-03040)** – Participated as an expert witness on behalf of the Southern Nevada Gaming Group ("SNGG") before the Nevada PUC to provide written and oral testimony in the Nevada Power and Sierra Pacific Joint Natural Disaster Protection Plan ("NDPP").
70. **Public Service Company of Oklahoma, 2021 (Oklahoma) (Cause No. PUD 202100022)** – Participated as an expert witness on behalf of OIEC before the OCC in AEP/PSO's general rate case application to provide testimony on various revenue requirement, cost of service and rate design issues.
71. **Oklahoma Gas and Electric Company, 2021 (Oklahoma), (Cause No. PUD 202100072)** – Participated as an expert witness on behalf of Oklahoma Industrial Energy Consumers ("OIEC") before the Oklahoma Corporation Commission in OG&E's application for securitization of its winter storm costs.
72. **Southwestern Electric Power Company, 2021 (Arkansas), (Docket No. 19-008-U)** – Participated as an expert witness on behalf of Western Arkansas Large Energy Consumers ("WALEC") before the Arkansas Public Service Commission in SWEPCO's Formula Rate Plan review and extraordinary winter storm cost recovery plan.
73. **Atmos MidTex (Texas), 2021 (Texas), (Dallas Annual Rate Review)** – Participated as an expert witness on behalf of the City of Dallas before the Texas Railroad Commission in Atmos's Dallas Annual Rate Review ("DARR") proceeding. Sponsoring recommendations on various revenue requirement issues.
74. **Atmos MidTex, 2023 (Texas), (Dallas Annual Rate Review)** – Participating as an expert witness on behalf of the City of Dallas before the Texas Railroad Commission in Atmos's Dallas Annual Rate Review ("DARR") proceeding. Sponsoring recommendations on various revenue requirement issues.
75. **PNM Resources / Avangrid Merger, 2021 (New Mexico), (Case No. 20-00222-UT)** – Participated as an expert witness for the Albuquerque Bernalillo County Water Utility Authority ("ABCWUA") before the New Mexico Public Regulation Commission to address various merger-related issues.
76. **Oklahoma Gas & Electric Co., 2020 (Arkansas) (Docket No. 18-046-FR)** – Participated as an expert witness on behalf of the Arkansas River Valley Energy Consumers ("ARVEC") before the Arkansas Public Service Commission in OG&E's Formula Rate Plan application to provide testimony on cost of service issues.
77. **Public Service Company of Oklahoma, 2020 (Oklahoma) (Cause No. PUD 202000097)** – Participating as an expert witness on behalf of OIEC before the OCC in AEP/PSO's application for approval of facilities proposed for Fort Sill to address cost recovery and rate design issues.



78. **El Paso Electric Company, 2020 (Texas), (Docket No. 51348)** – Participated as an expert witness on behalf of the City of El Paso in the El Paso Electric Company annual Distribution Cost Recovery Factor (“DCRF”) application to provide recommendations to the Texas Public Utility Commission regarding the Company’s requested DCRF increase.
79. **NV Energy, 2020 (Nevada), (Docket No. 20-07023)** – Participated as an expert witness on behalf of the Southern Nevada Gaming Group (“SNGG”) before the Nevada PUC. Sponsoring written and oral testimony in the Nevada Power and Sierra Pacific Joint Integrated Resource Plan (“IRP”) to provide analysis of the proposed transmission additions and cost allocations.
80. **Southwestern Electric Power Company, 2020 (Texas), (PUC Docket No. 51415)** – Participated as an expert witness on behalf of Cities Advocating Reasonable Deregulation (“CARD Cities”) before the Texas Public Utility Commission in SWEPCO’s general rate case application to provide testimony on various revenue requirement issues.
81. **Dominion Energy South Carolina, 2020 (South Carolina), (Docket No. 2020-125-E)** – Participated as an expert witness on behalf of DOD/FEA in DESC’s rate case application, sponsoring testimony to address various revenue requirement, rate design and tax issues.
82. **Cascade Natural Gas, 2020 (Washington), (NG-UG-200568)** – Participated as an expert witness on behalf of Public Counsel in Cascade’s rate case application, sponsoring testimony to address various revenue requirement and tax issues.
83. **Nevada Power Company, 2020 (Nevada) (Docket No. 20-06003)** – Participated as an expert witness on behalf of Bureau of Consumer Protection (“BCP”) before the Nevada Public Utility Commission to address various revenue requirement issues in the case.
84. **El Paso Electric Company, 2020 (New Mexico), (Docket RC-20-00104-UT)** – Participated as an expert witness on behalf of the City of Las Cruces and Dona Ana County in EPE’s rate case application, sponsoring testimony to address various revenue requirement and tax issues.
85. **Oklahoma Gas and Electric Company, 2020 (Oklahoma), (Cause No. PUD 202000021)** – Participated as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) before the Oklahoma Corporation Commission in OG&E’s Grid Enhancement Plan application. Sponsoring testimony to address the utility’s proposed cost recovery mechanism and cost of service allocations.
86. **Philadelphia Gas Works, 2020 (Pennsylvania), (Docket No. R-2020-3017206)** – Participated expert witness on behalf of Office of Consumer Advocate (“OCA”) before the Pennsylvania Public Utility Commission to address various revenue requirement issues in PGW’s rate case.
87. **Atmos MidTex (Texas), 2020 (Texas), (Dallas Annual Rate Review)** – Participated as an expert witness on behalf of the City of Dallas before the Texas Railroad Commission in Atmos’s Dallas Annual Rate Review (“DARR”) proceeding. Sponsoring recommendations on various revenue requirement issues.
88. **Southwest Gas Corporation, 2020 (Nevada) (Docket No. 20-02023)** – Participated as an expert witness on behalf of Bureau of Consumer Protection (“BCP”) before the Nevada Public Utility Commission to address various revenue requirement issues.
89. **El Paso Electric Company, 2019 (Texas), (Docket No. 49849)** – Participated as an expert witness

on behalf of the City of El Paso in the merger of El Paso Electric Company with Sun Jupiter Holdings LLC and IIF US Holdings 2 LLP to provide recommendations to the Texas Public Utility Commission regarding the treatment of tax issues in the proposed merger agreement.

90. **Nevada Senate Bill 300 Rulemaking, 2019 (Nevada), (Docket No. 19-069008)** – Participated as an expert witness on behalf of the Southern Nevada Gaming Group before the Nevada PUC to assist with the development of alternative ratemaking regulations under SB 300.
91. **Entergy Arkansas, 2019 (Arkansas), (Docket No. 19-020-TF)** – Participated as an expert witness on behalf of the Arkansas industrial consumer group to review EAI’s application to allocate its perceived under-recovery of off-system sales margins to Arkansas customers.
92. **Public Service Company of Oklahoma, 2019 (Oklahoma) (Cause No. PUD 201900201)** – Participated as an expert witness on behalf of OIEC before the OCC in AEP/PSO’s application for approval for the cost recovery of selected wind facilities.
93. **Oklahoma Gas & Electric Co., 2019 (Arkansas) (Docket No. 15-034-U)** – Participated as an expert witness on behalf of the Arkansas River Valley Energy Consumers (“ARVEC”) before the Arkansas Public Service Commission in OG&E’s Act 310 Environmental Compliance Plan (“ECP”) Rider case to provide testimony on whether OG&E can apply for an ECP rider now that it has elected to utilize an annual Formula Rate Plan with a 4% annual cap.
94. **Oklahoma Gas & Electric Co., 2019 (Arkansas) (Docket No. 18-046-FR)** – Participated as an expert witness on behalf of the Arkansas River Valley Energy Consumers (“ARVEC”) before the Arkansas Public Service Commission in OG&E’s Formula Rate Plan application to provide testimony on various revenue requirement, cost of service and rate design issues.
95. **Southwestern Public Service Co., (“SPS”) 2019 (Texas), (Docket No. 49831)** – Participated as an expert witness on behalf of the Alliance of Xcel Municipalities (“AXM”) in the SPS general rate case application to provide testimony before the Texas Public Utility Commission regarding rate base and operating expense issues and sponsor the AXM Accounting Exhibits.
96. **Southwestern Electric Power Company, 2019 (Arkansas), (Docket No. 19-008-U)** – Participated as an expert witness on behalf of Western Arkansas Large Energy Consumers (“WALEC”) before the Arkansas Public Service Commission in SWEPCO’s rate case to address various revenue requirement and rate design issues.
97. **Anchorage Municipal Light and Power and Chugach Electric Association, 2019 (Alaska), (Docket No. U-19-020)** – Participated as an expert witness before the Regulatory Commission of Alaska on behalf of Providence Health and Services to provide testimony on pending acquisition of ML&P by Chugach to address the proposed acquisition premium and other issues associated with the public interest.
98. **Sierra Pacific Power Company, 2019 (Nevada), (Docket No. 19-06002)** – Participated as an expert witness on behalf of Bureau of Consumer Protection (“BCP”) before the Nevada Public Utility Commission to address various revenue requirement issues.
99. **Air Liquide Hydrogen Energy U.S., 2019 (Nevada), (704B Exit Application, Docket No. 19-02002)** – Participated as an expert witness on behalf of Air Liquide before the Nevada PUC. Sponsoring written and oral testimony in Air Liquide’s application to purchase energy and capacity from a provider other than NV Energy.

100. **Empire District Electric Company, 2019 (Oklahoma), (Cause No. PUD 201800133)** – Participated as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) before the Oklahoma Corporation Commission in Empire’s general rate case to address various revenue requirement, rate design and tax issues.
101. **Indiana Michigan Power, 2019 (Indiana), (Docket No. 45235)** – Participated as an expert witness on behalf of the Office of Utility Consumer Counselor in I&M’s rate case application, sponsoring testimony to address various revenue requirement and tax issues.
102. **Puget Sound Energy, 2019 (Washington), (Docket No. 190529-30)** – Participated as an expert witness on behalf of Public Counsel in PSE’s rate case application, sponsoring testimony to address various revenue requirement and tax issues.
103. **Anchorage Municipal Light and Power, 2019 (Alaska), (Docket No. U-18-102)** – Participated as an expert witness before the Regulatory Commission of Alaska on behalf of Providence Health and Services to provide testimony on the ratemaking treatment of ML&P’s acquired interest in the Beluga River Unit gas field with ratepayer funds.
104. **Oklahoma Gas and Electric Company, 2019 (Oklahoma), (Cause No. PUD 201800140)** – Participated as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) before the Oklahoma Corporation Commission in OG&E’s General Rate Case application. Sponsoring testimony to address the utility’s overall revenue requirement and rate design proposals.
105. **Cascade Natural Gas, 2019 (Washington) (Docket No. 190210)** – Participated as an expert witness on behalf of Public Counsel in Cascade’s rate case application. Sponsoring testimony to address various revenue requirement and tax issues.
106. **CenterPoint Energy Houston Electric, 2019 (Texas) (Docket No. 49421)** – Participated as an expert witness on behalf of City of Houston before the Public Utility Commission of Texas in CenterPoint Energy’s rate case application to provide testimony on various revenue requirement issues.
107. **Oklahoma Gas & Electric Co., 2018 (Arkansas) (Docket No. 18-046-FR)** – Participated as an expert witness on behalf of the Arkansas River Valley Energy Consumers (“ARVEC”) before the Arkansas Public Service Commission in OG&E’s Formula Rate Plan application to provide testimony on various revenue requirement, cost of service and rate design issues.
108. **Southwest Gas Corporation, 2018 (Nevada) (Docket No. 18-05031)** – Participated as an expert witness on behalf of Bureau of Consumer Protection (“BCP”) before the Nevada Public Utility Commission to address various revenue requirement issues.
109. **Puget Sound Energy, 2018 (Washington) (Docket No. UE 18089)** - Participated as an expert witness on behalf of Public Counsel in PSE’s Emergency Rate Relief proceeding. Sponsoring testimony to address the application itself and various revenue requirement and TCJA issues.
110. **Public Service Company of Oklahoma, 2018 (Oklahoma) (Cause No. PUD 201800097)** – Participated as an expert witness on behalf of OIEC before the OCC in AEP/PSO’s general rate case application to provide testimony on various revenue requirement, cost of service and rate design issues.

111. **Entergy Texas Inc., 2018 (Texas) (PUC Docket No. 48371)** – Participated as an expert witness on behalf of the Cities in ETI’s general rate case to provide testimony on various cost of service issues and on the utility’s overall revenue requirement.
112. **Atmos Energy Corp., Mid-Tex Division, 2018 (Texas) (Docket No. GUD No. 10779)** – Participated as an expert witness on behalf of the Atmos Texas Municipalities to review the utility’s requested revenue requirement including TCJA adjustments.
113. **CenterPoint Energy Houston Electric, LLC, 2018 (Texas) (Docket No. 48226)** – Participated as an expert witness on behalf of City of Houston before the Public Utility Commission of Texas in CenterPoint Energy’s application for approval to amend its distribution cost recovery factor (DCRF) to address the utility’s treatment of the Tax Cuts and Jobs Act of 2017 (“TCJA”).
114. **NV Energy, 2018 (Nevada) (Docket No. 17-10001)** – Participated as an expert witness on behalf of the Energy Choice Initiative (“ECI”) before the Governor’s Committee on Energy Choice, in an investigatory docket of an Issue of Public Importance Regarding the Pending Energy Choice Initiative and the Possible Restructuring of Nevada’s Energy Industry.
115. **Southwestern Electric Power Company, 2018 (Texas) (PUC Docket No. 48233)** – Participated as an expert witness on behalf of Cities Advocating Reasonable Deregulation (“CARD Cities”) before the Texas Public Utility Commission in SWEPCO’s application to implement base rate reductions as result of the Tax Cuts and Jobs Act of 2017 (“TCJA”).
116. **Oncor Electric Delivery Company (Texas), 2018 (PUC Docket No. 48325)** – Participated as an expert witness before the Texas Public Utility Commission in Oncor’s application for authority to decrease rates based on the Tax Cuts and Jobs Act of 2017 (“TCJA”).
117. **Public Service Company of Oklahoma (“PSO”) (Oklahoma), 2018 (Cause No. PUD 201800019)** – Participated as an expert witness on behalf of OIEC before the OCC in AEP/PSO’s application regarding ADIT under the Tax Cuts and Jobs Act of 2017 (“TCJA”).
118. **Oklahoma Natural Gas Company, 2018 (Cause No. PUD 201800028)** – Participated as an expert witness on behalf of the OIEC before the Oklahoma Corporation Commission in ONG’s Performance Based Rate Change Tariff, to address issues involving the impacts of the Tax Cuts and Jobs Act of 2017 (“TCJA”).
119. **Oklahoma Gas & Electric Co. (Arkansas), 2018 (Docket No. 18-006-U)** – Participated as an expert on behalf of the Arkansas River Valley Energy Consumers (“ARVEC”) before the Arkansas Public Service Commission in the matter of an Investigation of the Effect on Revenue Requirements Resulting from Changes to Corporate Income Tax Rates under the Tax Cuts and Jobs Act of 2017 (“TCJA”).
120. **Texas Gas Service, 2018** – Participated as a consulting expert on behalf of the City of El Paso regarding implementation of rate changes related to the Tax Cuts and Jobs Act of 2017 (“TCJA”).
121. **Sierra Pacific Power Company (Nevada), 2018 (Docket No. 18-02011 and 18-02015)** – Participated as an expert witness on behalf of the Northern Nevada Utility Customers<sup>1</sup> before the Nevada PUC in SPPC’s application related to the Tax Cuts and Jobs Act of 2017 (“TCJA”).

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<sup>1</sup> The Northern Nevada Utility Consumers is a group of large commercial and industrial customers in the SPPC service territory.

122. **Nevada Power Company (Nevada), 2018 (Docket No. 18-02010 and 18-02014)** – Participated as an expert witness on behalf of the Southern Nevada Gaming Group before the Nevada PUC in NPC’s application related to the Tax Cuts and Jobs Act of 2017 (“TCJA”).
123. **Public Service Company of Oklahoma (“PSO”) (Oklahoma), 2017 (Cause No. PUD 201700572)** – Participated as an expert witness on behalf of OIEC before the OCC in AEP/PSO’s application to examine the impacts of the Tax Cuts and Jobs Act of 2017 (“TCJA”).
124. **Empire District Electric Company (“EPE”) (Oklahoma), 2018 (Cause No. PUD 201700471)** – Participated as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) before the Oklahoma Corporation Commission in Empire’s application to add 800MW of wind. Sponsoring testimony to address the various ratemaking and tax issues.
125. **Oklahoma Gas and Electric Company (“OG&E”), (Oklahoma), 2018 (Cause No. PUD 201700496)** – Participated as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) before the Oklahoma Corporation Commission in OG&E’s General Rate Case application. Sponsoring testimony to address the utility’s overall revenue requirement and rate design proposals.
126. **Public Service Company of Oklahoma (“PSO”) (Oklahoma), 2017 (Cause No. PUD 201700276)** – Participated as an expert witness on behalf of OIEC before the OCC in AEP/PSO’s Wind Catcher case to provide testimony on various ratemaking and tax issues.
127. **Southwestern Public Service Co. (“SPS”) (Texas), 2017 (PUC Docket No. 47527)** – Participated as an expert witness on behalf of the Alliance of Xcel Municipalities (“AXM”) in the SPS general rate case application to provide testimony before the Texas Public Utility Commission regarding rate base and operating expense issues and sponsor the AXM Accounting Exhibits.
128. **Southwestern Electric Power Company, (“SWEPCO”) (Texas), 2017 (PUC Docket No. 47461)** – Participated as an expert witness on behalf of Cities Advocating Reasonable Deregulation (“CARD Cities”) before the Texas Public Utility Commission in SWEPCO’s Wind Catcher case proceeding to provide testimony on various ratemaking and tax issues.
129. **Atmos MidTex (Texas), 2017 (Docket No. 10640)** – Participated as an expert witness on behalf of the City of Dallas before the Texas Railroad Commission in Atmos’s Dallas Annual Rate Review (“DARR”) proceeding. Sponsoring testimony on various revenue requirement issues.
130. **Avista Utilities (Washington), 2017 (Docket Nos. UE-170485/UG-170486)** – Participated as an expert witness on behalf of Public Counsel in Avista’s general rate case proceeding. Sponsoring testimony to address various revenue requirement issues and Avista’s requested attrition adjustments.
131. **Nevada Power Company (Nevada), 2017 (Docket No. 17-06003)** – Participated as an expert witness on behalf of the Southern Nevada Hotel Group before the Nevada PUC in NPC’s general rate case. Sponsored testimony on various revenue requirement, depreciation, and rate design issues.
132. **Anchorage Municipal Light and Power (Alaska), 2017 (Docket No. U-17-008)** – Participated as an expert witness before the Regulatory Commission of Alaska on behalf of Providence Health and Services to provide testimony in ML&P’s General Rate Case on various revenue requirement and rate design issues.
133. **Public Service Company of Oklahoma (Oklahoma), 2017 (Cause No. PUD 201700151)** –

Participated as an expert witness on behalf of OIEC before the OCC in AEP/PSO's general rate case application to provide testimony on various revenue requirement and rate design issues.

134. **Oncor Electric Delivery Company (Texas), 2017 (PUC Docket No. 46957)** – Participated as an expert witness on behalf of the Steering Committee of Cities before the Texas Public Utility Commission in Oncor's General Rate Case proceeding to provide testimony on various revenue requirement issues.
135. **EverSource (Massachusetts), 2017 (DPU Docket No. 17-05)** – Participated as an expert witness before the Massachusetts Department of Public Utilities EverSource's General Rate Case application on behalf of Energy Freedom Coalition of America to provide testimony to address various revenue requirement issues.
136. **El Paso Electric Company (Texas), 2017 (PUC Docket No. 46831)** – Participated as an expert witness on behalf of the City of El Paso before the Texas Public Utility Commission in El Paso's General Rate Case proceeding to provide testimony on various revenue requirement issues.
137. **Atmos Pipeline Texas (Texas), 2017 (Docket No. 10580)** – Participated as an expert witness on behalf of the City of Dallas before the Texas Railroad Commission in APT's General Rate Case application, sponsoring testimony to address various revenue requirement proposals.
138. **Empire District Electric Company (Oklahoma), 2017 (Cause No. PUD 201600468)** – Participated as an expert witness on behalf of Oklahoma Industrial Energy Consumers ("OIEC") before the Oklahoma Corporation Commission in Empire's General Rate Case application. Sponsoring testimony to address the utility's overall revenue requirement and rate design proposals.
139. **Caesars Enterprise Service, LLC (Nevada), 2016 (704B Exit Application)** – Participated as an expert witness on behalf of Caesars before the Nevada PUC. Sponsoring written and oral testimony in Caesar's application to purchase energy and capacity from a provider other than Nevada Power.
140. **Southwestern Electric Power Company (Texas), 2016 (PUC Docket No. 46449)** – Participated as an expert witness on behalf of Cities Advocating Reasonable Deregulation ("CARD Cities") before the Texas Public Utility Commission in SWEPCO's general rate case proceeding to provide testimony on various revenue requirement issues.
141. **CenterPoint Texas, 2016 (Docket No. 10567)** – Participated as an expert witness on behalf of City of Houston before the Texas Railroad Commission in CenterPoint's general rate case application, sponsoring testimony to address the utility's overall revenue requirement and various rate design proposals.
142. **Entergy Texas, Inc., 2016 (Docket No. 46357)** – Participated as an expert witness on behalf Cities Served by Applicant before the Texas PUC in ETI's application to amend its Transmission Cost Recovery Factor.
143. **Anchorage Municipal Light and Power, 2016 (Docket No. U-16-060)** – Participated as an expert witness before the Regulatory Commission of Alaska on behalf of Providence Health and Services to provide testimony on the ratemaking treatment of ML&P's acquired interest in the Beluga River Unit gas field with ratepayer funds.
144. **Arizona Public Service Company, 2016 (Docket No. E-01345A-16-0036)** – Participated as an expert witness before the Arizona Corporation Commission in APS's General Rate Case application

on behalf of Energy Freedom Coalition of America to provide written and oral testimony to address various revenue requirement issues.

145. **Oklahoma Gas & Electric Co. (Arkansas), 2016 (Docket No. 16-052-U)** – Participated as an expert witness on behalf of the Arkansas River Valley Energy Consumers (“ARVEC”) before the Arkansas Public Service Commission in OG&E’s general rate case application to provide testimony on various revenue requirement, cost of service and rate design issues.
146. **Sierra Pacific Power Company (Nevada), 2016 (Docket No. 16-06006)** – Participated as an expert witness on behalf of the Northern Nevada Utility Customers before the Nevada PUC in SPPC’s general rate case proceeding. Sponsored testimony on various revenue requirement, depreciation, and rate design issues.
147. **Tucson Electric Power, 2016 (Docket No. E-01933A-15-0322)** – Participated as an expert witness before the Arizona Corporation Commission in TEP’s General Rate Case application, on behalf of Energy Freedom Coalition of America providing written and oral testimony to address the utility’s cost of service study and rate design proposals.
148. **Texas Gas Service, 2016 (Docket No. 10506)** – Participated as an expert witness on behalf of El Paso before the Texas Railroad Commission in TGS’s General Rate Case application, sponsoring testimony to address the utility’s overall revenue requirement and various rate design proposals.
149. **Texas Gas Service, 2016 (Docket No. 10488)** – Participated as an expert witness on behalf of South Jefferson County Service Area (“SJCSA”) before the Texas Railroad Commission in TGS’s General Rate Case application, sponsoring testimony to address the utility’s overall revenue requirement and various rate design proposals.
150. **Oklahoma Gas and Electric Company, 2016 (Cause No. PUD 201500273)** – Participated as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) before the Oklahoma Corporation Commission in OG&E’s General Rate Case application. Sponsoring testimony to address the utility’s overall revenue requirement and rate design proposals.
151. **Oklahoma Gas & Electric Company, 2016 (Cause No. PUD 201500273)** – Participated as an expert witness on behalf of The Alliance for Solar Choice (“TASC”) before the Oklahoma Corporation Commission to address OG&E’s proposed Distributed Generation (“DG”) rates for solar DG customers.
152. **Anchorage Municipal Light and Power, 2016 (Docket No. U-13-097)** – Participated as an expert witness before the Regulatory Commission of Alaska on behalf of Providence Health and Services to provide testimony on rates and tariffs proposed for customer-owned combined heat and power plant generation.
153. **Oklahoma Natural Gas Company, 2015 (Cause No. PUD 201500213)** – Participated as an expert witness on behalf of the OIEC before the Oklahoma Corporation Commission in ONG’s General Rate Case application. Sponsored testimony to address the utility’s overall revenue requirement and rate design proposals.
154. **Oklahoma Gas & Electric Company, 2015 (Cause No. PUD 201500274)** – Participated as an expert witness on behalf of The Alliance for Solar Choice (“TASC”) before the Oklahoma Corporation Commission to address OG&E’s proposed Distributed Generation (“DG”) rates for solar DG customers.

155. **Nevada Power Company, 2015** (Docket No. 15-07004) – Participated as an expert witness on behalf of the Southern Nevada Hotel Group (“SNHG”)<sup>2</sup> before the Nevada PUC. Sponsoring written and oral testimony in NPC’s 2015 Integrated Resource Plan to provide analysis of the On Line transmission line allocation, the Siverhawk plant acquisition, and the Griffith contract termination.
156. **Oklahoma Gas & Electric Company, 2015 (Docket No. 15-034-U)** – Participated as an expert witness on behalf of the Arkansas River Valley Energy Consumers (“ARVEC”) before the Arkansas Public Service Commission in OG&E’s Act 310 application to implement a rider to recover environmental compliance costs.
157. **MGM Resorts, LLC, 2015** (Docket No. 15-05017) – Participated as an expert witness on behalf of the MGM Resorts, LLC before the Nevada PUC. Sponsoring written and oral testimony in MGM’s application to purchase energy and capacity from a provider other than Nevada Power.
158. **Entergy Arkansas, 2015 (Docket No. 15-015-U)** – Participated as an expert witness on behalf of the Hospital and Higher Education Group (“HHEG”) an intervener group that includes the University of Arkansas and several hospitals before the Arkansas PSC in Entergy’s general rate case to provide testimony on various revenue requirement issues.
159. **Public Service Company of Oklahoma, 2015 (Cause No. PUD 201500208)** – Participated as an expert witness on behalf of OIEC before the OCC in AEP/PSO’s general rate case application to provide testimony on various cost-of-service issues and on the utility’s overall revenue requirement and rate design proposals.
160. **Nevada Power Company, 2014** (Docket No. 14-05003) – Participated as an expert witness on behalf of the Southern Nevada Hotel Group (“SNHG”) before the Nevada PUC. Sponsored written and oral testimony in NPC environmental compliance case, called the Emissions Reduction and Capacity Replacement case. The main focus of our testimony was our recommendation to eliminate the \$438M Moapa solar project from the compliance plan.
161. **Nevada Power Company, 2014** (Docket No. 14-05004) – Participated as an expert witness on behalf of the Southern Nevada Hotel Group before the Nevada PUC to sponsor written and oral testimony in both the revenue requirement phase and the rate design phase of the proceedings to establish prospective cost-of-service based rates for the power company.
162. **Oklahoma Gas and Electric Co., 2014 (Cause No. PUD 201400229)** – Participated as an expert witness on behalf of Oklahoma Industrial Energy Consumers (“OIEC”) in OG&E’s Environmental Compliance and Mustang Modernization Plan before the Oklahoma Corporation Commission to provide testimony addressing the economics and rate impacts of the plan.
163. **Sourcegas Arkansas, Inc., 2014 (Docket No. 13-079-U)** Participated as an expert witness on behalf of the Hospital and Higher Education Group (“HHEG”), an intervener group that includes the University of Arkansas and several hospitals before the Arkansas PSC in SGA’s general rate case to provide testimony on various revenue requirement issues.
164. **Anchorage Municipal Light and Power, 2014 (Docket No. U-13-184)** – Participated as an expert witness before the Alaska Regulatory Utility Commission on behalf of Providence Health and

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<sup>2</sup> The Southern Nevada Hotel Group is comprised of Boyd Gaming, Caesars Entertainment, MGM Resorts, Station Casinos, Venetian Casino Resort, and Wynn Las Vegas.



Services to provide testimony on various revenue requirement and cost of service issues.

165. **Public Service Company of Oklahoma, 2014 (Cause No. PUD 201300217)** – Participated as an expert witness on behalf of OIEC before the OCC in AEP/PSO’s general rate case application to provide testimony on various cost-of-service issues and on the utility’s overall revenue requirement and rate design proposals.
166. **Entergy Texas Inc., 2013 (PUC Docket No. 41791)** – Participated as an expert witness on behalf of the Cities<sup>3</sup> in ETI’s general rate case to provide testimony on various cost of service issues and on the utility’s overall revenue requirement.
167. **MidAmerican/NV Energy Merger, 2013 (Docket No. 13-07021)** – Participated as an expert witness on behalf of the Southern Nevada Hotel Group (“SNHG”) before the Nevada PUC. Sponsored testimony to address various issues raised in the proposed acquisition of NV Energy by MidAmerican Energy Holdings Company, including capital structure and acquisition premium recovery issues.
168. **Entergy Arkansas, 2013 (Docket No. 13-028-U)** – Participated as an expert witness on behalf of the Hospital and Higher Education Group (“HHEG”) an intervener group that includes the University of Arkansas and several hospitals before the Arkansas PSC in Entergy’s general rate case to provide testimony on various revenue requirement issues.
169. **Sierra Pacific Power Company, 2013 (Docket No. 13-06002)** – Participated as an expert witness on behalf of the Northern Nevada Utility Customers<sup>4</sup> before the Nevada PUC in SPPC’s general rate case proceeding to provide testimony on various cost of service and revenue requirement issues. Sponsored written and oral testimony in the depreciation phase, the revenue requirement phase and the rate design phase of these proceedings.
170. **Gulf Power Company, 2013 (Docket No. 130140-EI)** – Participated as an expert witness on behalf of the Office of Public Counsel before the Florida Commission in Gulf Power’s general rate case proceeding to provide testimony on various revenue requirement issues.
171. **Public Service Company of Oklahoma, 2013 (Cause No. PUD 201200054)** – Participated as an expert witness on behalf of the OIEC before the Oklahoma Corporation Commission (“OCC”) to provide testimony in PSO’s application seeking Commission approval of its settlement agreement with EPA.
172. **Southwestern Electric Power Company, 2012 (PUC Docket No. 40443)** – Participated as an expert witness on behalf of Cities Advocating Reasonable Deregulation (“CARD Cities”) before the Texas Public Utility Commission in SWEPCO’s general rate case proceeding to provide testimony on various cost of service issues and on the utility’s overall revenue requirement.
173. **Doyon Utilities, 2012 Alaska Rate Case (Docket No. TA7-717)** – Participated as an expert witness consultant on behalf of the Department of Defense to provide expert testimony in twelve rate case reviews for the utility systems of Fort Wainwright, Fort Greely and Joint Base Elmendorf-Richardson before the Regulatory Commission of Alaska.

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<sup>3</sup> The Cities include Beaumont, Conroe, Groves, Houston, Huntsville, Orange, Navasota, Nederland, Pine Forest, Pinehurst, Port Arthur, Port Neches, Rose City, Shenandoah, Silsbee, Sour Lake, Vidor, and West Orange.

<sup>4</sup> The Northern Nevada Utility Consumers is a group of large commercial and industrial customers in the SPPC service territory.

174. **University of Oklahoma, 2012** – Participated as an expert witness on behalf of the University of Oklahoma to provide expert testimony on various revenue requirement issues in the University’s general rate case with the Corix Group, which provides utility services to the University.
175. **Public Service Company of Oklahoma, 2012 (Cause No. PUD 201200079)** – Participated as an expert witness on behalf of the OIEC before the Oklahoma Corporation Commission to provide expert testimony addressing the utility’s request to earn additional compensation on a 510MW purchased power agreement with Exelon.
176. **Centerpoint Energy Texas Gas, 2012 (Docket No. GUD 10182)** – Participated as an expert witness on behalf of the Steering Committee of Cities before the Texas Railroad Commission to provide expert testimony on various revenue requirement issues.
177. **Entergy Texas Inc., 2012 (PUC Docket No. 39896)** – Participated as an expert witness on behalf of the Cities in ETI’s general rate case to provide testimony on various cost of service issues and on the utility’s overall revenue requirement.
178. **Oklahoma Natural Gas Company, 2012 (Cause No. PUD 2012-029)** – Participated as an expert witness on behalf of the OIEC before the OCC in ONG’s Performance Based Rate (“PBR”) application seeking Commission approval of a requested rate increase based upon formula results for 2011.
179. **University of Oklahoma, 2012** – Assisted the University of Oklahoma with an audit of the costs associated with its six utility operations and its contract with the Corix Group to provide utility services to the university.
180. **Oklahoma Gas and Electric Company, 2012 (Cause No. PUD 2011-186)** – Participated as an expert witness on behalf of the OIEC before the OCC in OG&E’s application seeking Commission approval of a special contract with Oklahoma State University and a wind energy purchase agreement in connection therewith.
181. **Empire Electric Company, 2011, (Cause No. PUD 11-082)** – Participated as an expert witness on behalf of Enbridge before the OCC in Empire’s rate case to provided testimony in both the revenue requirement and rate design phases of the proceedings to establish prospective cost-of-service based rates for the power company.
182. **Nevada Power Company, 2011, (Docket No. 11-04010)** - Participated as an expert witness on behalf of the Southern Nevada Hotel Group (“SNHG”) before the Nevada PUC. Sponsored written and oral testimony to address proposed changes to the Company’s customer deposit rules.
183. **Nevada Power Company, 2011, (Docket No. 11-06006)** - Participated as an expert witness on behalf of the Southern Nevada Hotel Group before the Nevada PUC. Sponsored written and oral testimony in both the revenue requirement phase and the rate design phase of the proceedings to establish prospective cost-of-service based rates for the power company.
184. **Public Service Company of Oklahoma, 2011 (Cause No. PUD 2011-106)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO’s application seeking rider recovery of third party SPP transmission costs and fees.
185. **Oklahoma Gas and Electric Company, 2011 (Cause No. PUD 2011-087)** – Participated as an expert witness on behalf of OIEC before the OCC in OG&E’s rate case to provided testimony in both

the revenue requirement and rate design phases of the proceedings to establish prospective cost-of-service based rates for the power company.

186. **Oklahoma Gas & Electric Company, 2011 (Docket No. 10-109-U)** – Participated as an expert witness on behalf of Gerdau Macsteel before the Arkansas Public Service Commission in OG&E’s application to recover Smart Grid costs to make recommendations regarding the allocation of the Smart Grid costs.
187. **Oklahoma Gas & Electric Company, 2011 (Cause No. PUD 2011-027)** – Participated as an expert witness on behalf of the OIEC before the OCC in OG&E’s application seeking to include retiree medical expense in the Company’s pension tracker mechanism.
188. **Public Service Company of Oklahoma, 2011 (Cause No. PUD 2010-50)** – Participated as an expert witness on behalf of OIEC before the Oklahoma Corporation Commission in AEP/PSO’s application to recover ice storm O&M expenses through a regulatory asset/rider mechanism to address tax impact and return issues in the proposed rider.
189. **Public Service Company of Colorado, 2011 (Docket No. 10AL-908E)** – Participated as an expert witness on behalf of the Colorado Retail Council (“CRC”) before the Colorado Public Utilities Commission providing written and live testimony to address PSCo’s proposed Environmental Tariff.
190. **Oklahoma Gas & Electric Company, 2011 (Docket No. 10-067-U)** – Participated as an expert witness on behalf of the Northwest Arkansas Industrial Energy Consumers (“NWIEC”)<sup>5</sup> before the Arkansas Public Service Commission in OG&E’s general rate case application to provide testimony on various revenue requirement, cost of service and rate design issues.
191. **Oklahoma Gas & Electric Company, 2010 (Cause No. PUD 2010-146)** – Participated as an expert witness on behalf of the OIEC before the OCC in OG&E’s application seeking rider recovery of third party SPP transmission costs and SPP administration fees.
192. **Massachusetts Electric Co. & Nantucket Electric Co. d/b/a National Grid, 2010 (Docket No. DPU 10-54)** – Participated as an expert witness providing both written and live testimony before the Massachusetts Department of Public Utilities on behalf of the Associated Industries of Massachusetts (“AIM”) to address the Company’s proposed participation in the 438MW Cape Wind project in Nantucket Sound.
193. **Public Service Company of Oklahoma, 2010 (Cause No. PUD 2010-50)** – Participated as an expert witness on behalf of the OIEC before the OCC in AEP/PSO’s general rate case application to provide testimony on various cost-of-service issues and on the utility’s overall revenue requirement and rate design proposals.
194. **Texas-New Mexico Power Co., 2010 (Docket 38480)** – Participated as an expert witness on behalf of the Alliance of Texas Municipalities (“ATM”) before the Texas PUC in TMNP’s general rate case application to address various revenue requirement and rate design issues to establish prospective cost-of-service based rates.
195. **Southwestern Public Service Co., 2010 (PUCT Docket No. 38147)** – Participated as an expert witness on behalf of the Alliance of Xcel Municipalities (“AXM”) in the SPS general rate case application to provide testimony before the Texas Public Utility Commission regarding rate base and

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<sup>5</sup> NWIEC is an association of industrial manufacturing facilities in northwest Arkansas.

operating expense issues and sponsor the AXM Accounting Exhibits.

196. **Oklahoma Gas & Electric Company, 2010 (Cause No. PUD 2010-37)** – Participated as an expert witness on behalf of OIEC before the OCC to address the preapproval and ratemaking treatment of OG&E’s 220MW self-build wind project.
197. **Oklahoma Gas & Electric Company, 2010 (Cause No. PUD 2010-29)** – Participated as an expert witness on behalf of the OIEC before the OCC in OG&E’s application seeking pre-approval of deployment of smart-grid technology and rider-recovery of the associated costs. Sponsored written testimony to address smart-grid deployment and time-differentiated fuel rates.
198. **Public Service Company of Oklahoma, 2010 (Cause No. PUD 2010-01)** – Participated as an expert witness on behalf of the OIEC before the OCC in the Company’s proposed Green Energy Choice Tariff. Sponsored testimony to address the pricing and ratemaking treatment of the Company’s proposed wind subscription tariff.
199. **Nevada Power Company, 2010 (Docket No. 10-02009)** – Participated as an expert witness on behalf of the Southern Nevada Hotel Group (“SNHG”) before the Nevada PUC to provide testimony in NPC’s Internal Resource Plan to address the ratemaking treatment of the proposed ON Line transmission line.
200. **Entergy Texas Inc., 2010 (PUC Docket No. 37744)** – Participated as an expert witness on behalf of the Cities in ETI’s general rate case to provide testimony on various cost of service issues and on the utility’s overall revenue requirement.
201. **El Paso Electric Company, 2010 (PUC Docket No. 37690)** – Participated as an expert witness on behalf of the City of El Paso in the EPI general rate case to provide testimony on various cost of service issues and on the utility’s overall revenue requirement.
202. **Public Service Company of Oklahoma, 2009 (Cause No. 09-196)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO’s application for approval of DSM programs and cost recovery. Sponsored testimony to address program costs, lost revenue recovery, cost allocations and incentives.
203. **Oklahoma Gas and Electric Company, 2009 (Cause No. PUD 09-230 and 09-231)** – Participated as an expert witness on behalf of OIEC before the OCC in OG&E’s application to add wind resources from two purchased power contracts. Sponsored written testimony to address the proper ratemaking treatment of the contract costs and the renewable energy certificates.
204. **Oklahoma Gas and Electric Company, 2009 (Cause No. PUD 08-398)** – Participated as an expert witness on behalf of OIEC before the OCC in OG&E’s rate case. Provided testimony in both the revenue requirement and rate design phases of the proceedings to establish prospective cost-of-service based rates for the power company.
205. **Nevada Power Company, 2009, (Docket No. 08-12002)** - Participated as an expert witness on behalf of the Southern Nevada Hotel Group before the Nevada PUC. Sponsored written and oral testimony in both the revenue requirement phase and the rate design phase of the proceedings to establish prospective cost-of-service based rates for the power company.
206. **Public Service Company of Oklahoma, 2009 (Cause No. 09-031)** – Participated as an expert witness on behalf of OIEC before the OCC in PSO’s application to add wind resources from two

purchased power contracts. Sponsored written testimony to address the proper ratemaking treatment of the contract costs and the renewable energy certificates.

207. **Oklahoma Natural Gas Co., 2009 (Cause No. PUD 08-348)** – Participated as an expert witness on witness on behalf of the OIEC before the OCC in ONG’s application to establish a Performance Based Rate tariff. Sponsored both written and oral testimony to address the merits of the utility’s proposed PBR.
208. **Rocky Mountain Power, 2009 (Docket No. 08-035-38)** – Participated as an expert witness on behalf of the Division of Public Utilities (Staff) in PacifiCorp’s general rate case to provide testimony on various revenue requirement issues.
209. **Texas-New Mexico Power Co., 2008 (Docket 36025)** – Participated as an expert witness on behalf of the Alliance of Texas Municipalities (“ATM”) before the Texas PUC in TMNP’s general rate case application to address various revenue requirement and rate design issues to establish prospective cost-of-service based rates.
210. **Public Service Company of Oklahoma, 2008 (Cause No. 08-144)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO’s general rate case application to address revenue requirement and rate design issues to establish prospective cost-of-service based rates.
211. **Public Service Company of Oklahoma, 2008 (Cause No. 08-150)** – Participated as an expert witness on behalf of the OIEC before the OCC to address PSO’s calculation of its Fuel Clause Adjustment for 2008.
212. **Oklahoma Gas and Electric Company, 2008 (Cause No. PUD 08-059)** – Participated as an expert witness on behalf of the OIEC before the OCC in OG&E’s application seeking authorization of its Demand Side Management (“DSM”) programs and the establishment of a DSM Rider to recover program costs, lost revenues and utility incentives.
213. **Entergy Gulf States, 2008 (PUC Docket No. 34800, SOAH Docket No. 473-08-0334)** – Participated as an expert witness on behalf of the Cities in EGSI’s general rate case to provide testimony on various cost of service issues and on the utility’s overall revenue requirement.
214. **Public Service Company of Oklahoma, 2008 (Cause No. 07-465)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO’s application to recover the pre-construction costs of the cancelled Red Rock coal generation facility.
215. **Oklahoma Gas and Electric Company, 2008 (Cause No. 07-447)** – Participated as an expert witness on behalf of the OIEC before the OCC in OG&E’s application seeking authorization to recover the pre-construction costs of the cancelled Red Rock coal generation facility using proceeds from sales of excess SO<sub>2</sub> allowances.
216. **Rocky Mountain Power, 2008 (Docket No. 07-035-93)** – Participated as an expert witness on behalf of Division of Public Utilities (Staff) in PacifiCorp’s general rate case to provide testimony on various revenue requirement issues.
217. **Public Service Company of Oklahoma, 2008 (Cause No. PUD 07-449)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO’s application seeking authorization of its Demand Side Management (“DSM”) programs and the establishment of a DSM Rider to recover program costs, lost revenues and utility incentives.

218. **Public Service Company of Oklahoma, 2008 (Cause No. PUD 07-397)** – Participated as an expert witness on behalf of OIEC before the OCC in PSO’s application seeking authorization to defer storm damage costs in a regulatory asset account and to recover the costs using the proceeds from sales of excess SO<sub>2</sub> allowances.
219. **Oklahoma Gas & Electric Co., 2007 (Cause No. PUD 07-012)** – Participated as an expert witness on behalf of OIEC before the OCC in OG&E’s application seeking pre-approval to construct the Red Rock coal plant to address the Company’s proposed rider recovery mechanism.
220. **Oklahoma Natural Gas Co., 2007 (Cause No. PUD 07-335)** – Participated as an expert witness on behalf of the OIEC before the OCC in ONG’s application proposing alternative cost recovery for the Company’s ongoing capital expenditures through the proposed Capital Investment Mechanism Rider (“CIM Rider”). Sponsored testimony to address ONG’s proposal.
221. **Public Service Company of Oklahoma, 2007 (Cause No. PUD 06-030)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO’s application seeking a used and useful determination for its planned addition of the Red Rock coal plant to address the Company’s use of debt equivalency in the competitive bidding process for new resources.
222. **Public Service Company of Oklahoma, 2006 (Cause No. PUD 06-285)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO’s general rate case application to address various revenue requirement and rate design issues to establish prospective cost-of-service based rates.
223. **Nevada Power Company, 2007, (Docket No. 07-01022)** - Participated as an expert witness on behalf of the MGM MIRAGE before the Nevada PUC in Nevada Power Company’s deferred energy docket to determine the level of prudent company expenditures for fuel and purchased power.
224. **Nevada Power Company, 2006, (Docket No. 06-11022)** - Participated as an expert witness on behalf of the MGM MIRAGE properties before the Nevada PUC. Sponsored written and oral testimony in both the revenue requirement phase and the rate design phase of the proceedings to establish prospective cost-of-service based rates for the power company.
225. **Southwestern Public Service Co., 2006 (PUCT Docket No. 37766)** – Participated as an expert witness on behalf of the Alliance of Xcel Municipalities (“AXM”) in the SPS general rate case application. Provided testimony before the Texas Public Utility Commission regarding rate base and operating expense issues and sponsored the Accounting Exhibits on behalf of AXM.
226. **Atmos Energy Corp., Mid-Tex Division, 2006 (Texas GUD 9676)** – Participated as an expert witness in the Atmos Mid-Tex general rate case application on behalf of the Atmos Texas Municipalities (“ATM”). Provided written and oral testimony before the Railroad Commission of Texas regarding the revenue requirements of Mid-Tex including various rate base, operating expense, depreciation and tax issues. Sponsored the Accounting Exhibits for ATM.
227. **Nevada Power Company, 2006 (Docket No. 06-06007)** – Participated as an expert witness on behalf of the MGM MIRAGE in the Sinatra Substation Electric Line Extension and Service Contract case. Provided both written and oral testimony before the Nevada Public Utility Commission to provide the Commission with information as to why the application is consistent with the line extension requirements of Rule 9 and why the cost recovery proposals set forth in the application provide a least cost approach to adding necessary new capacity in the Las Vegas strip area.

228. **Public Service Co. of Oklahoma, 2006 (Cause No. PUD 05-00516)** - Participated as an expert witness on behalf of the OIEC to review PSO's application for a "used and useful" determination of its proposed peaking facility.
229. **Oklahoma Gas and Electric Co., 2006 (Cause No. PUD 06-00041)** – Participated as an expert witness on behalf of the OIEC in OG&E's application to propose an incentive sharing mechanism for SO<sub>2</sub> allowance proceeds.
230. **Chermac Energy Corporation, 2006 (Cause No. PUD 05-00059 and 05-00177)** – Participated as an expert witness on behalf of the OIEC in Chermac's PURPA application. Sponsored written responsive and rebuttal testimony to address various rate design issues arising under the application.
231. **Oklahoma Gas and Electric Co., 2006 (Cause No. PUD 05-00140)** – Participated as an expert witness on behalf of the OIEC in OG&E's 2003 and 2004 Fuel Clause reviews. Sponsored written testimony to address the purchasing practices of the Company, its transactions with affiliates, and the prices paid for natural gas, coal and purchased power.
232. **Nevada Power Company, 2006, (Docket No. 06-01016)** - Participated as an expert witness on behalf of the MGM MIRAGE properties before the Nevada PUC. Sponsored written testimony in NPC's deferred energy docket to determine the level of prudent company expenditures for fuel and purchased power.
233. **Oklahoma Gas and Electric Co., 2005 (Cause No. PUD 05-151)** – Participated as an expert witness on behalf of the OIEC in OG&E's general rate case application. Sponsored both written and oral testimony before the OCC to address various revenue requirement and rate design issues for the purpose of setting prospective cost-of-service based rates.
234. **Oklahoma Natural Gas Co., 2005 (Cause No. PUD 04-610)** – Participated as an expert witness on behalf of the Attorney General of Oklahoma. Sponsored written and oral testimony to address numerous rate base, operating expense and depreciation issues for the purpose of setting prospective cost-of-service based rates.
235. **CenterPoint Energy Arkla, 2004 (Cause No. PUD 04-0187)** – Participated as an expert witness on behalf of the Attorney General of Oklahoma: Sponsored written testimony to provide the OCC with analysis from an accounting and ratemaking perspective of the Co.'s proposed change in depreciation rates from an Average Life Group to an Equal Life Group methodology. Addressed the Co.'s proposed increase in depreciation rates associated with increased negative salvage value calculations.
236. **Public Service Co. of Oklahoma, 2004 (Cause No. PUD 02-0754)** – Participated as an expert witness on behalf of the OIEC. Sponsored written testimony (1) making adjustments to PSO's requested recovery of an ICR programming error, (2) correcting errors in the allocation of trading margins on off-system sales of electricity from AEP East to West and among the AEP West utilities and (3) recommending an annual rather than a quarterly change in the FAC rates.
237. **PowerSmith Cogeneration Project, 2004 (Cause No. PUD 03-0564)** - Participated as an expert witness on behalf of the OIEC to provide the OCC with direction in setting an avoided cost for the PowerSmith Cogeneration project under PURPA requirements. Provided both written and oral testimony on the provisions of the proposed contract under PURPA:
238. **Electric Utility Rules for Affiliate Transactions, 2004 (Cause No. RM 03-0003)** – Participated as a

consultant on behalf of the OIEC to draft comments to assist the OCC in developing rules for affiliate transactions. Assisted in drafting the proposed rules. Successful in having the Lower of Cost or Market rule adopted for affiliate transactions in Oklahoma.

239. **Nevada Power Company, 2003, (Docket No. 03-10001)** - Participated as an expert witness on behalf of the MGM MIRAGE properties before the Nevada PUC. Sponsored written and oral testimony in both the revenue requirement phase and the rate design phase of the proceedings to establish prospective cost-of-service based rates for the power company.
240. **Nevada Power Company, 2003, (Docket No. 03-11019)** - Participated as an expert witness on behalf of the MGM MIRAGE before the Nevada PUC in Nevada Power Company's deferred energy docket to determine the level of prudent company expenditures for fuel and purchased power.
241. **Public Service Company of Oklahoma, 2003 (Cause No. PUD 03-0076)** – Participated as an expert witness on behalf of the OIEC before the OCC in PSO's general rate case application to address various revenue requirement and rate design issues to establish prospective cost-of-service based rates.
242. **Oklahoma Gas & Electric Co., 2003 (Cause No. PUD 03-0226)** – Participated as an expert witness on behalf of the OIEC. Provided both written and oral testimony before the OCC to determine the appropriate level to include in rates for natural gas transportation and storage services acquired from an affiliated company.
243. **Nevada Power Company, 2003 (Docket No. 02-5003-5007)** - Participated as an expert witness on behalf of the MGM Mirage before the Nevada PUC. Sponsored written and oral testimony to calculate the appropriate exit fee in MGM Mirage's 661 Application to leave the system.
244. **McCarthy Family Farms, 2003** – Participated as a consultant to assist McCarthy Family Farms in converting a biomass and biosolids composting process into a renewable energy power producing business in California.
245. **Bice v. Petro Hunt, 2003 (ND, Supreme Court No. 20030306)** - Participated as an expert witness in a class certification proceeding to provide cost-of-service calculations for royalty valuation deductions for natural gas gathering, dehydration, compression, treatment and processing fees in North Dakota.
246. **Nevada Power Company, 2003 (Docket No. 03-11019)** - Participated as a consulting expert on behalf of the MGM Mirage before the Nevada PUC in Nevada Power Company's deferred energy docket to determine the level of prudent company expenditures for fuel and purchased power. Provided written and oral testimony on the reasonableness of the cost allocations to the utility's various customer classes.
247. **Wind River Reservation, 2003 (Fed. Claims Ct. No. 458-79L, 459-79L)** – Participated as a consulting expert on behalf of the Shoshone and Arapaho Tribes to provide cost-of-service calculations for royalty valuation deductions for gathering, dehydration, treatment and compression of natural gas and the reasonableness of deductions for gas transportation.
248. **Oklahoma Gas & Electric Co., 2002 (Cause No. PUD 01-0455)** – Participated as an expert witness on behalf of the OIEC before the OCC. Sponsored written and oral testimony on numerous revenue requirement issues including rate base, operating expense and rate design issues to establish prospective cost-of-service based rates.



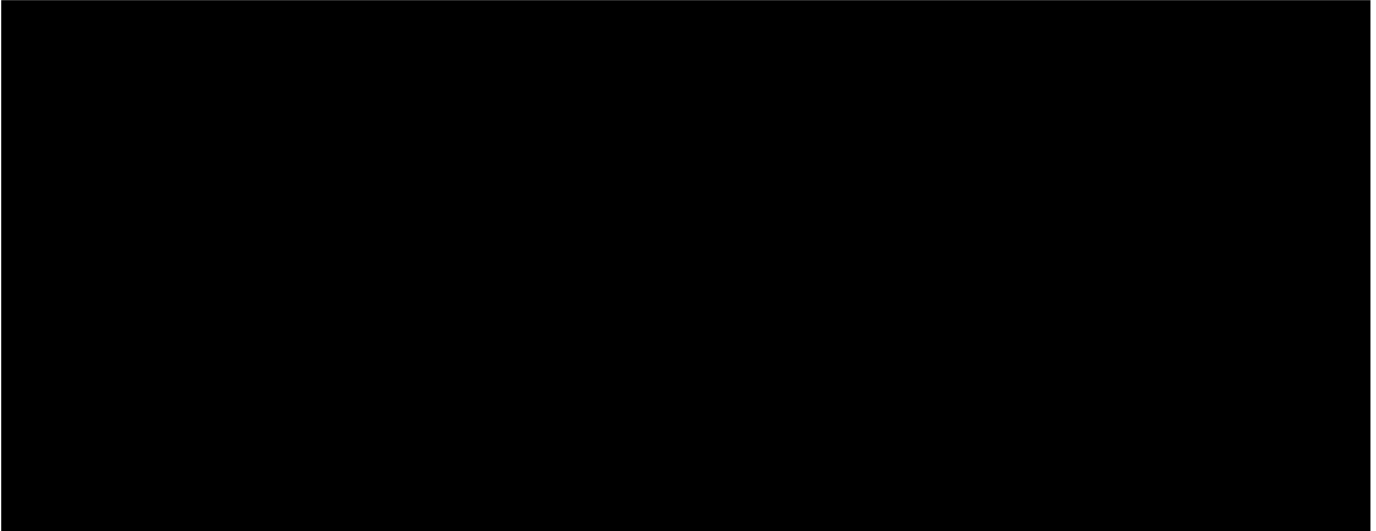
249. **Nevada Power Company, 2002 (Docket No. 02-11021)** - Participated as an expert witness on behalf of the MGM Mirage before the Nevada PUC in Nevada Power Company's deferred energy docket to determine the level of prudent company expenditures for fuel and purchased power and to make recommendations with respect to rate design.
250. **Nevada Power Company, 2002 (Docket No. 01-11029)** - Participated as a consulting expert on behalf of the MGM Mirage before the Nevada PUC in Nevada Power Company's deferred energy docket to determine the level of prudent company expenditures for fuel and purchased power included in the Company's \$928 million deferred energy balances.
251. **Nevada Power Company, 2002 (Docket No. 01-10001)** - Participated as an expert witness on behalf of the MGM Mirage before the Nevada PUC. Sponsored written and oral testimony in both the revenue requirement phase and the rate design phase of the proceedings to establish prospective cost-of-service based rates for the power company.
252. **Chesapeake v. Kinder Morgan, 2001 (CIV-00-397L)** - Participated as an expert witness on behalf of Chesapeake Energy in a gas gathering dispute. Sponsored testimony to calculate and support a reasonable rate on the gas gathering system. Performed necessary calculations to determine appropriate levels of operating expense, depreciation and cost of capital to include in a reasonable gathering charge and developed an appropriate rate design to recover these costs.
253. **Southern Union Gas Company, 2001** - Participated as a consultant to the City of El Paso in its review of SUG's gas purchasing practices, gas storage position, and potential use of financial hedging instruments and ratemaking incentives to devise strategies to help shelter customers from the risk of high commodity price spikes during the winter months.
254. **Nevada Power Company, 2001** - Participated as an expert witness on behalf of the MGM-Mirage, Park Place and Mandalay Bay Group before the Nevada Public Utility Commission to review NPC's Comprehensive Energy Plan (CEP) for the State of Nevada and make recommendations regarding the appropriate level of additional costs to include in rates for the Company's prospective power costs associated with natural gas and gas transportation, coal and coal transportation and purchased power.
255. **Bridenstine v. Kaiser-Francis Oil Co. et al., 2001 (CJ-95-54)** - Participated as an expert witness on behalf of royalty owner plaintiffs in a valuation dispute regarding gathering, dehydration, metering, compression, and marketing costs. Provided cost-of-service calculations to determine the reasonableness of the gathering rate charged to the royalty interest. Also provided calculations as to the average price available in the field based upon a study of royalty payments received on other wells in the area.
256. **Klatt v. Hunt et al., 2000 (ND)** - Participated as an expert witness and filed report in United States District Court for the District of North Dakota in a natural gas gathering contract dispute to calculate charges and allocations for processing, sour gas compression, treatment, overhead, depreciation expense, use of residue gas, purchase price allocations, and risk capital.
257. **Oklahoma Gas and Electric Co., 2000 (Cause No. PUD 00-0020)** - Participated as an expert witness on behalf of the OIEC before the OCC. Sponsored testimony on OG&E's proposed Generation Efficiency Performance Rider (GEPR). Provided a list of criteria with which to measure a utility's proposal for alternative ratemaking. Recommended modifications to the Company's proposed GEPR to bring it within the boundaries of an acceptable alternative ratemaking formula.

258. **Oklahoma Gas and Electric Co., 1999** - Participated as an expert witness on behalf of the OIEC before the OCC. Sponsored testimony on OG&E's proposed Performance Based Ratemaking (PBR) proposal including analysis of the Company's regulated return on equity, fluctuations in the capital investment and operating expense accounts of the Company and the impact that various rate base, operating expense and cost of capital adjustments would have on the Company's proposal.
259. **Nevada Power Company, 1999 (Docket No. 99-7035)** - Participated as an expert witness on behalf of the Mirage, Park Place and Mandalay Bay Group before the Nevada PUC. Sponsored written and oral testimony addressing the appropriate ratemaking treatment of the Company's deferred energy balances, prospective power costs for natural gas, coal and purchased power and deferred capacity payments for purchased power.
260. **Nevada Power Company, 1999 (Docket No. 99-4005)** - Participated as an expert witness on behalf of the Mirage, Park Place and Mandalay Bay Group before the Nevada PUC. Sponsored written and oral testimony to unbundle the utility services of the NPC and to establish the appropriate cost-of-service allocations and rate design for the utility in Nevada's new competitive electric utility industry.
261. **Nevada Power Company, 1999 (Docket No. 99-4005)** - Participated as an expert witness on behalf of the Mirage, Park Place and Mandalay Bay Group before the Nevada PUC. Sponsored written and oral testimony to establish the cost-of-service revenue requirement of the Company.
262. **Nevada Power/Sierra Pacific Merger, 1998 (Docket No. 98-7023)** - Participated as an expert witness on behalf of the Mirage and MGM Grand before the Nevada PUC. Sponsored written and oral testimony to establish (1) appropriate conditions on the merger (2) the proper sequence of regulatory events to unbundle utility services and deregulate the electric utility industry in Nevada (3) the proper accounting treatment of the acquisition premium and the gain on divestiture of generation assets. The recommendations regarding conditions on the merger, the sequence of regulatory events to unbundle and deregulate, and the accounting treatment of the acquisition premium were specifically adopted in the Commission's final order.
263. **Oklahoma Natural Gas Company, 1998 (Cause No. PUD 98-0177)** - Participated as an expert witness in ONG's unbundling proceedings before the OCC. Sponsored written and oral testimony on behalf of Transok, LLC to establish the cost of ONG's unbundled upstream gas services. Substantially all of the cost-of-service recommendations to unbundle ONG's gas services were adopted in the Commission's interim order.
264. **Public Service Company of Oklahoma, 1997 (Cause No. PUD 96-0214)** - Audited both rate base investment and operating revenue and expense to determine the Company's revenue requirement and cost-of-service. Sponsored written testimony before the OCC on behalf of the OIEC.
265. **Oklahoma Natural Gas /Western Resources Merger, 1997 (Cause No. PUD 97-0106)** - Sponsored testimony on behalf of the OIEC regarding the appropriate accounting treatment of acquisition premiums resulting from the purchase of regulated assets.
266. **Oklahoma Gas and Electric Co., 1996 (Cause No. PUD 96-0116)** - Audited both rate base investment and operating income. Sponsored testimony on behalf of the OIEC for the purpose of determining the Company's revenue requirement and cost-of-service allocations.
267. **Oklahoma Corporation Commission, 1996** - Provided technical assistance to Commissioner Anthony's office in analyzing gas contracts and related legal proceedings involving ONG and certain of its gas supply contracts. Assignment included comparison of pricing terms of subject gas contracts

to portfolio of gas contracts and other data obtained through annual fuel audits analyzing ONG's gas purchasing practices.

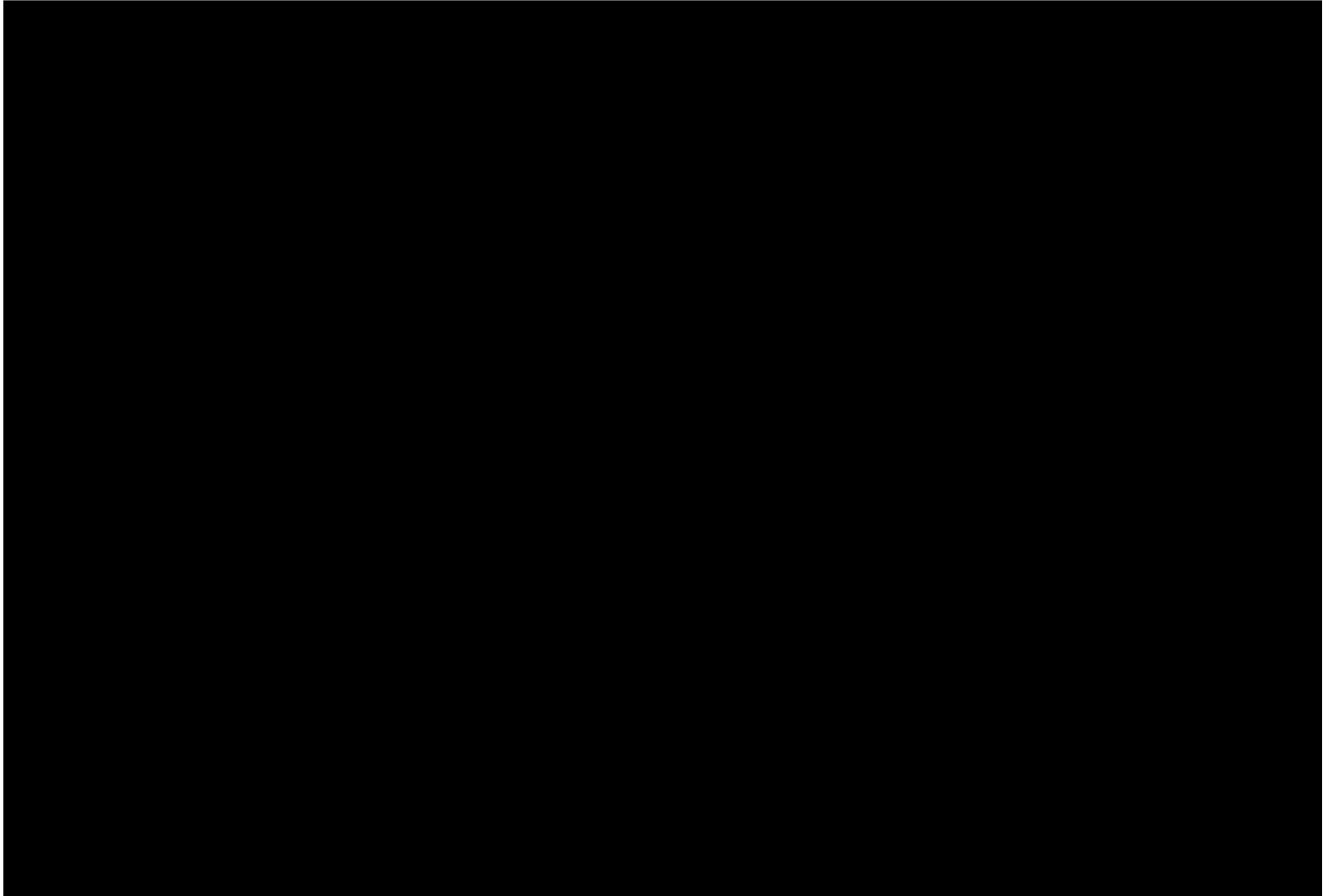
268. **Tenkiller Water Company, 1996** - Provided technical assistance to the Attorney General of Oklahoma in his review of the Company's regulated cost-of-service for the purpose of setting prospective utility rates.
269. **Arkansas Oklahoma Gas Company, 1995 (Cause No. PUD 95-0134)** - Sponsored written and oral testimony before the OCC on behalf of the Attorney General of Oklahoma regarding the price of natural gas on AOG's system and the impact of AOG's proposed cost of gas allocations and gas transportation rates and tariffs on AOG's various customer classes.
270. **Enogex, Inc., 1995 (FERC 95-10-000)** - Analyzed Enogex's application before the FERC to increase gas transportation rates for the Oklahoma Independent Petroleum Association and made recommendations regarding revenue requirement, cost-of-service and rate design on behalf of independent producers and shippers.
271. **Oklahoma Natural Gas Company, 1995 (Cause No. PUD 94-0477)** - Analyzed a portfolio of ONG's gas purchase contracts in the Company's Payment-In-Kind (PIC) gas purchase program and made recommendations to the OCC Staff on behalf of Terra Nitrogen, Inc. regarding the inappropriate profits made by ONG on the sale of the gas commodity through the PIC program pricing formula. Also analyzed the price of gas on ONG's system, ONG's cost-of-service based rates, and certain class cross-subsidizations in ONG's existing rate design.
272. **Arkansas Louisiana Gas Company, 1994 (Cause No. PUD 94-0354)** - Planned and supervised the rate case audit for the OCC Staff and reviewed the workpapers and testimony of the other auditors on the case. Sponsored cost-of-service testimony on cash working capital and developed policy recommendations on post test year adjustments.
273. **Empire District Electric Company, 1994 (Cause No. PUD 94-0343)** - Planned and supervised the rate case audit for the OCC Staff and reviewed the workpapers and testimony of other auditors. Sponsored cost-of-service testimony on rate base investment areas including cash working capital.
274. **Oklahoma Natural Gas Company, 1992 through 1993 (Cause No. PUD 92-1190)** - Planned and supervised the rate case audit of ONG for the OCC Staff. Reviewed all workpapers and testimony of the other auditors on the case. Sponsored written and oral testimony on numerous cost-of-service adjustments. Analyzed ONG's gas supply contracts under the Company's PIC program.
275. **Oklahoma Gas and Electric Company, 1991 through 1992 (Cause No. PUD 91-1055)** - Audited the rate base, operating revenue and operating expense accounts of OG&E on behalf of the OCC Staff. Sponsored written and oral testimony on numerous revenue requirement adjustments to establish the appropriate level of costs to include for the purpose of setting prospective rates.

Evergy Kansas Central  
Docket No. 25-EKCE-294-RTS  
CURB Revenue Requirement - Schedule I  
Test Year Ended 6/30/2024; True-Up 3/31/2025

Line No.	Description	Reference	CURB Amount	Evergy Amount
				

Evergy Kansas Central  
Docket No. 25-EKCE-294-RTS  
CURB Rate Base -- Schedule 2  
Test Year Ended 6/30/2024; True-Up 3/31/2025

Line No.	Description	Reference	CURB	Evergy	Adjustment
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**Eversgy Kansas Central  
Docket No. 25-EKCE-294-RTS  
CURB Rate Base Adjustments  
Test Year Ended 6/30/2024; True-Up 3/31/2025**

Line	Description	Rate Base True-Up	Customer Deposits (MG-2.14)	Cash Working Capital	CURB Adjusted Amount
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**REDACTED**

Evergy Kansas Central  
Docket No. 25-EKCE-294-RTS  
2025 RATE CASE - KS Central - TRUE-UP  
Test Year Ended 6/30/24; True-Up 3/31/25

Exhibit MG-2.3

**Cash Working Capital - Schedule 8**

Line No.	Account Description	W/P Ref	Adjusted Expenses	Revenue Lag	Expense Lead	Net (Lead)/Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) X (F)
----------	---------------------	---------	-------------------	-------------	--------------	--------------------------	--------------------	-------------------

Exhibit MG-2.4

2025 RATE CASE - KS Central - DIRECT

1. *Journal of the American Medical Association*, 2000; 283: 2689-2695.



Exhibit MG-2.4

Docket No. 25-EKCE-294-RTS

2025 RATE CASE - KS Central - DIRECT

Test Year Ended 6/30/24; True-Up 3/31/25

### Rolling 12 Month Revenues and O & M Expenses - Schedule 9

Line No.	Account No.	Description	Adjusted Balance	Evergy Balance	CURB Adjustment
A	B	C	D	E	

1. *Journal of the American Medical Association*, 1997; 277: 1039-1043.

Energy  
Docket No. 25-EKCE-294-RTS  
2025 RATE CASE - KS Central - DIRECT  
Test Year Ended 6/30/24; True-Up 3/31/25

### Rolling 12 Month Revenues and O & M Expenses - Schedule 9

Line No.	Account No.	Description	Adjusted Balance	Everygy Balance	CURB Adjustment
A	B	C	D	E	

1. *Journal of the American Medical Association*, 1997; 277: 1039-1043.



Exhibit MG-2.4

Line No.	Account No.	Description	Adjusted Balance	Every Balance	CURB Adjustment
A	B	C	D	E	

Energy  
Docket No. 25-EKCE-294-RTS  
2025 RATE CASE - KS Central - DIRECT  
Test Year Ended 6/30/24; True-Up 3/31/25

### Rolling 12 Month Revenues and O & M Expenses - Schedule 9

Line No.	Account No.	Description	Adjusted Balance	Every Balance	CURB Adjustment
A	B	C	D	E	

REDACTED

Evergy

Exhibit MG-2.4

Docket No. 25-EKCE-294-RTS

2025 RATE CASE - KS Central - DIRECT

Test Year Ended 6/30/24; True-Up 3/31/25

### Rolling 12 Month Revenues and O & M Expenses - Schedule 9

Line No.	Account No.	Description	Adjusted Balance	Every Balance	CURB Adjustment
	A	B	C	D	E

The image consists of a single, uniform black rectangle covering the entire area. There are no discernible features, text, or patterns.

Evergy

Exhibit MG-2.4

Docket No. 25-EKCE-294-RTS

2025 RATE CASE - KS Central - DIRECT

Test Year Ended 6/30/24; Truc-Up 3/31/25

### Rolling 12 Month Revenues and O & M Expenses - Schedule 9

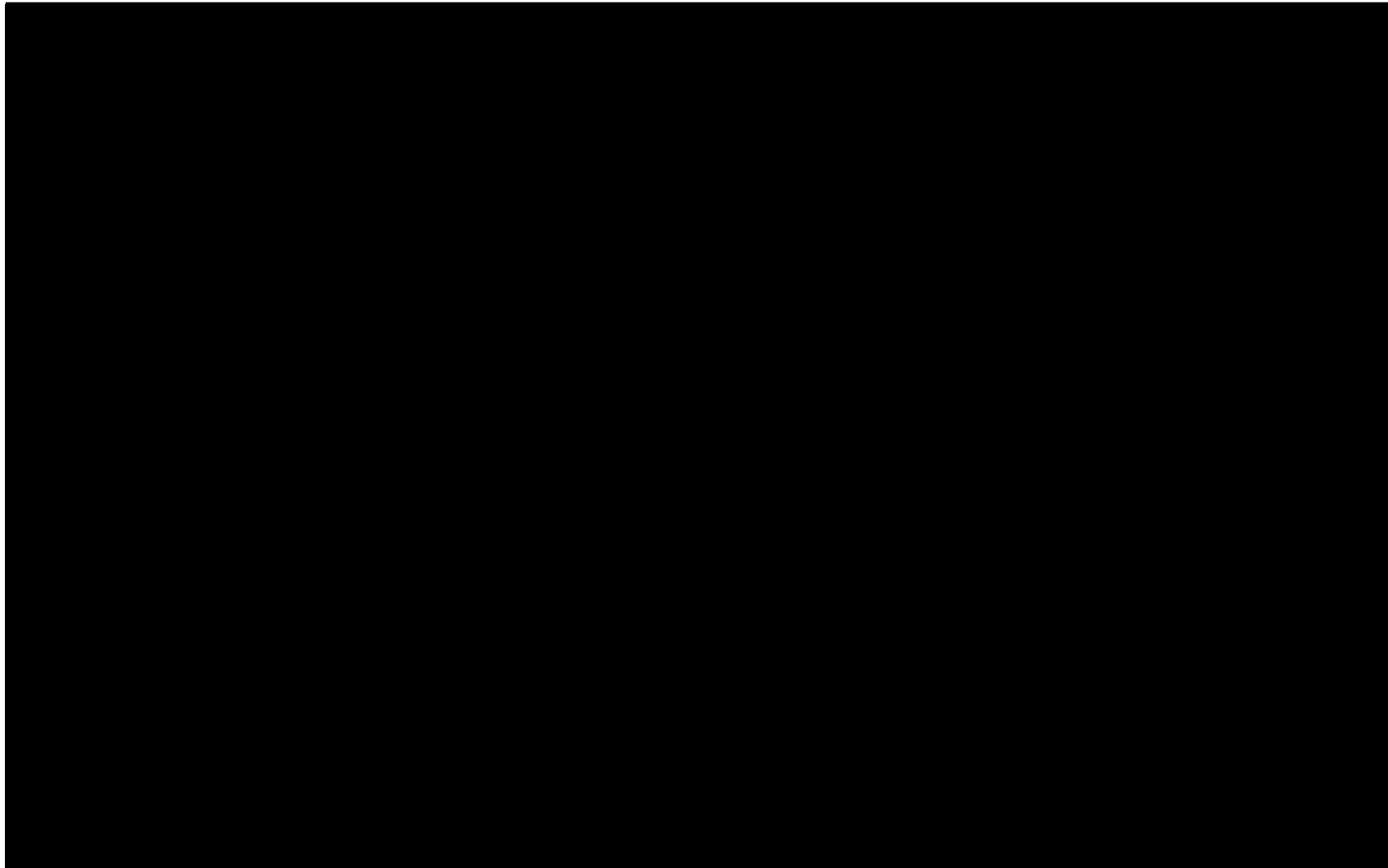
Line No.	Account No.	Description	Adjusted Balance	Everygy Balance	CURB Adjustment
A	B	C	D	E	

Evergy Kansas Central  
Docket No. 25-EKCE-294-RTS  
2025 RATE CASE - KS Central - DIRECT  
Test Year Ended 6/30/24; True-Up 3/31/25

Exhibit MG-2.5

Detail of COS Adj - Sch 10b

Line	Account	True-Up Model	STI Target	Financial STI	LT	BOD Compensation	Dir. & Off. Liability Ins.	Industry Dues	Investor Relations	Customer Deposit Int.	Synchronized Interest	Adjustment	CURB Updated, Adjusted Expenses
Ref.		(CURB-92)	(MG-2.6)	(MG-2.7)	(MG-2.8)	(MG-2.9)	(MG-2.10)	(MG-2.11)	(MG-2.12)	(MG-2.14)	(MG-2.15)		





Evergy Kansas Central  
Docket No. 25-EKCE-294-RTS  
2025 RATE CASE - KS Central - DIRECT  
Test Year Ended 6/30/24; True-Up 3/31/25

Exhibit MG-2.5

Detail of COS Adj - Sch 10b

Line	Account	True-Up Model	STI Target	Financial STI	LTI	BOD Compensation	Dir. & Off. Liability Ins.	Industry Dues	Investor Relations	Customer Deposit Int.	Synchronized Interest	Adjustment	CURB Updated, Adjusted Expenses
Ref.		(CURB-92)	(MG-2.6)	(MG-2.7)	(MG-2.8)	(MG-2.9)	(MG-2.10)	(MG-2.11)	(MG-2.12)	(MG-2.14)	(MG-2.15)		


Evergy Kansas Central  
Docket No. 25-EKCE-294-RTS  
2025 RATE CASE - KS Central - DIRECT  
Test Year Ended 6/30/24; True-Up 3/31/25

Exhibit MG-2.5

Detail of COS Adj - Sch 10b

Line	Account	True-Up Model	STI Target	Financial STI	LTI	BOD Compensation	Dir. & Off. Liability Ins.	Industry Dues	Investor Relations	Customer Deposit Int.	Synchronized Interest	Adjustment	CURB Updated, Adjusted Expenses
Ref.		(CURB-92)	(MG-2.6)	(MG-2.7)	(MG-2.8)	(MG-2.9)	(MG-2.10)	(MG-2.11)	(MG-2.12)	(MG-2.14)	(MG-2.15)		



Evergy Kansas Central  
Docket No. 25-EKCE-294-RTS  
2025 RATE CASE - KS Central - DIRECT  
Test Year Ended 6/30/24; True-Up 3/31/25

Exhibit MG-2.5

Detail of COS Adj - Sch 10b

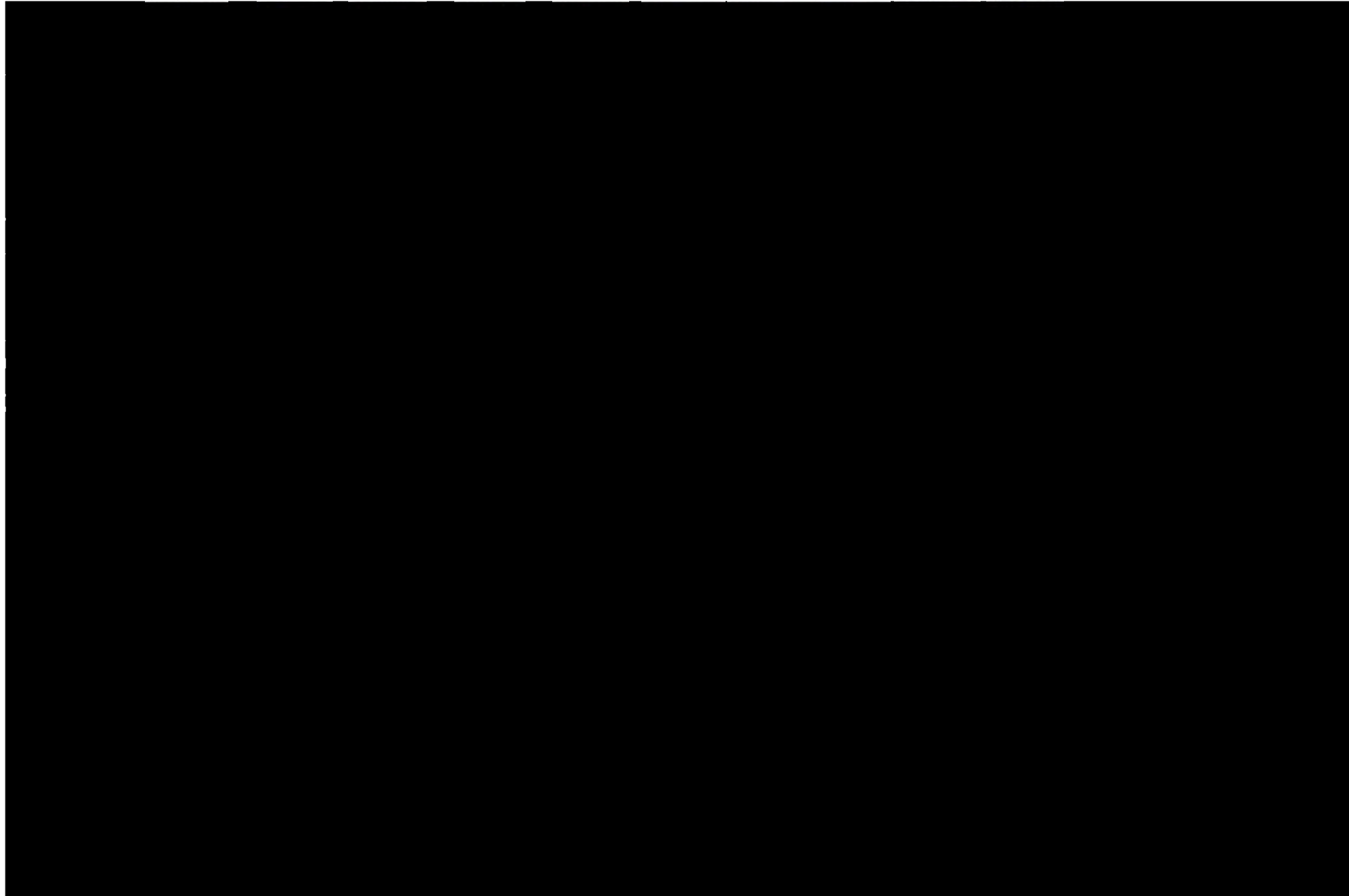
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Ref.		(CURB-92)	(MG-2.6)	(MG-2.7)	(MG-2.8)	(MG-2.9)	(MG-2.10)	(MG-2.11)	(MG-2.12)	(MG-2.14)	(MG-2.15)		


Evergy Kansas Central  
Docket No. 25-EKCF-294-RTS  
2025 RATE CASE - KS Central - DIRECT  
Test Year Ended 6/30/24; True-Up 3/31/25

Exhibit MG-2.5

Detail of COS Adj - Sch 10b

Line	Account	True-Up Model	STI Target	Financial STI	LTI	BOD Compensation	Dir. & Off. Liability Ins.	Industry Dues	Investor Relations	Customer Deposit Int.	Synchronized Interest	Adjustment	CURB Updated, Adjusted Expenses
Ref.		(CURB-92)	(MG-2.6)	(MG-2.7)	(MG-2.8)	(MG-2.9)	(MG-2.10)	(MG-2.11)	(MG-2.12)	(MG-2.14)	(MG-2.15)		

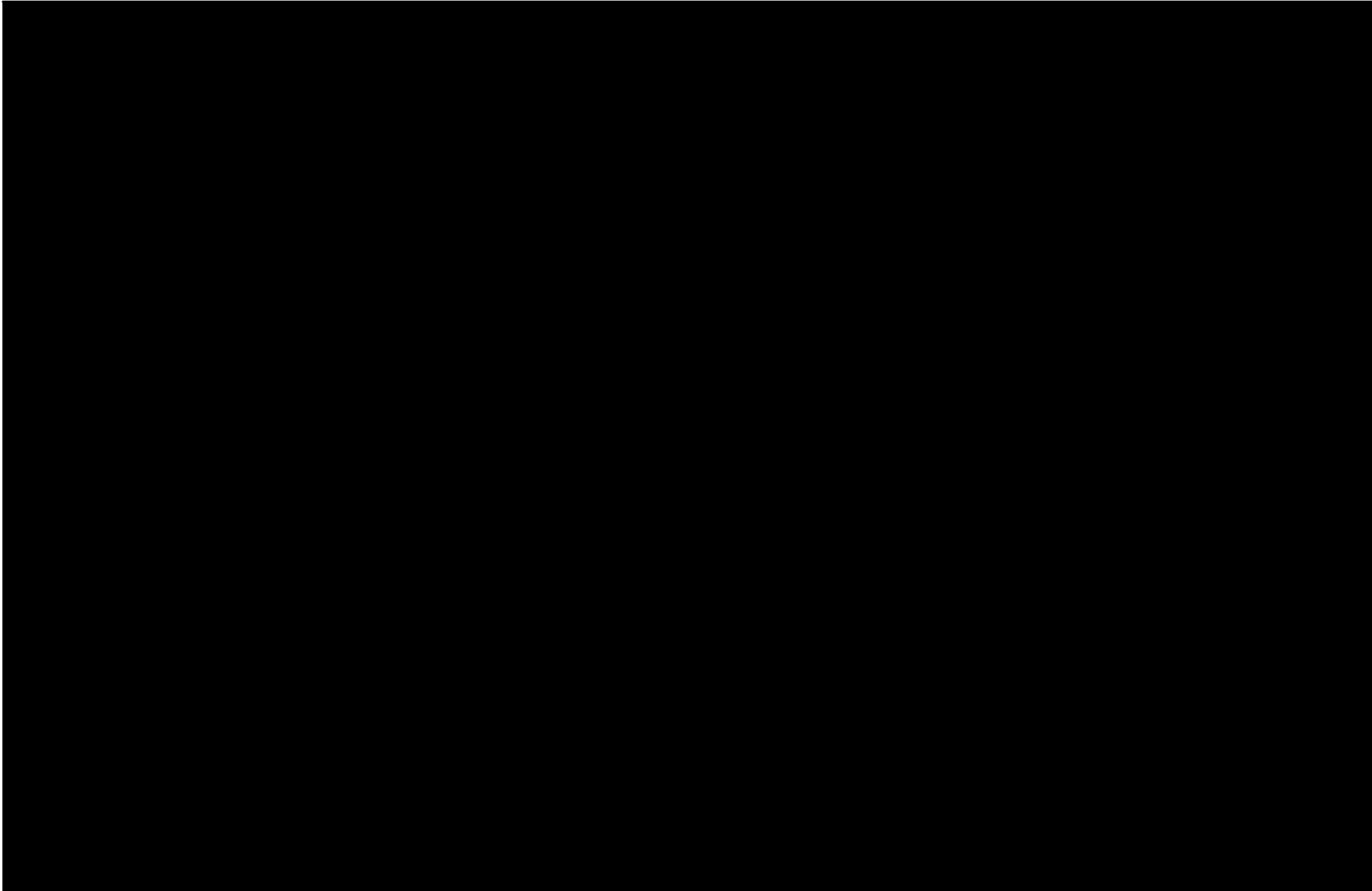


Evergy Kansas Central  
Docket No. 25-EKCE-294-RTS  
2025 RATE CASE - KS Central - DIRECT  
Test Year Ended 6/30/24; True-Up 3/31/25

Exhibit MG-2.5

Detail of COS Adj - Sch 10b

Line	Account	True-Up Model	STI Target	Financial STI	LTI	BOD Compensation	Dir. & Off. Liability Ins.	Industry Dues	Investor Relations	Customer Deposit Int.	Synchronized Interest	Adjustment	CURB Updated, Adjusted Expenses
Ref.		(CURB-92)	(MG-2.6)	(MG-2.7)	(MG-2.8)	(MG-2.9)	(MG-2.10)	(MG-2.11)	(MG-2.12)	(MG-2.14)	(MG-2.15)		

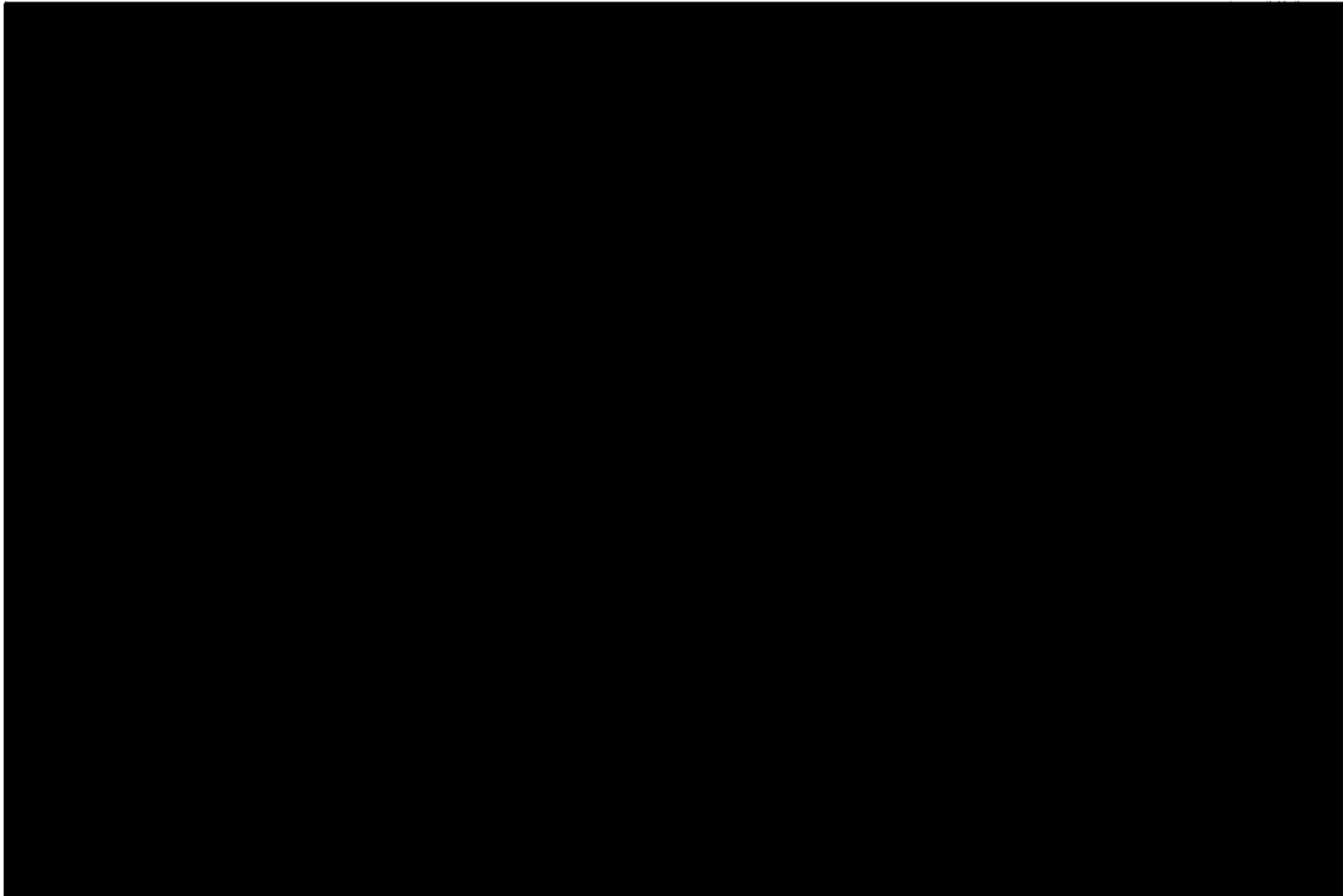


Evergy Kansas Central  
Docket No. 25-EKCE-294-RTS  
2025 RATE CASE - KS Central - DIRECT  
Test Year Ended 6/30/24; True-Up 3/31/25

Exhibit MG-2.5

Detail of COS Adj - Sch 10b

Line	Account	True-Up Model	STI Target	Financial STI	LTI	BOD Compensation	Dir. & Off. Liability Ins.	Industry Dues	Investor Relations	Customer Deposit Int.	Synchronized Interest	Adjustment	CURB Updated, Adjusted Expenses
Ref.		(CURB-92)	(MG-2.6)	(MG-2.7)	(MG-2.8)	(MG-2.9)	(MG-2.10)	(MG-2.11)	(MG-2.12)	(MG-2.14)	(MG-2.15)		



Evergy Kansas Central  
Docket No. 25-EKCE-294-RTS  
2025 RATE CASE - KS Central - DIRECT  
Test Year Ended 6/30/24; True-Up 3/31/25

Exhibit MG-2.5

Detail of COS Adj - Sch 10b

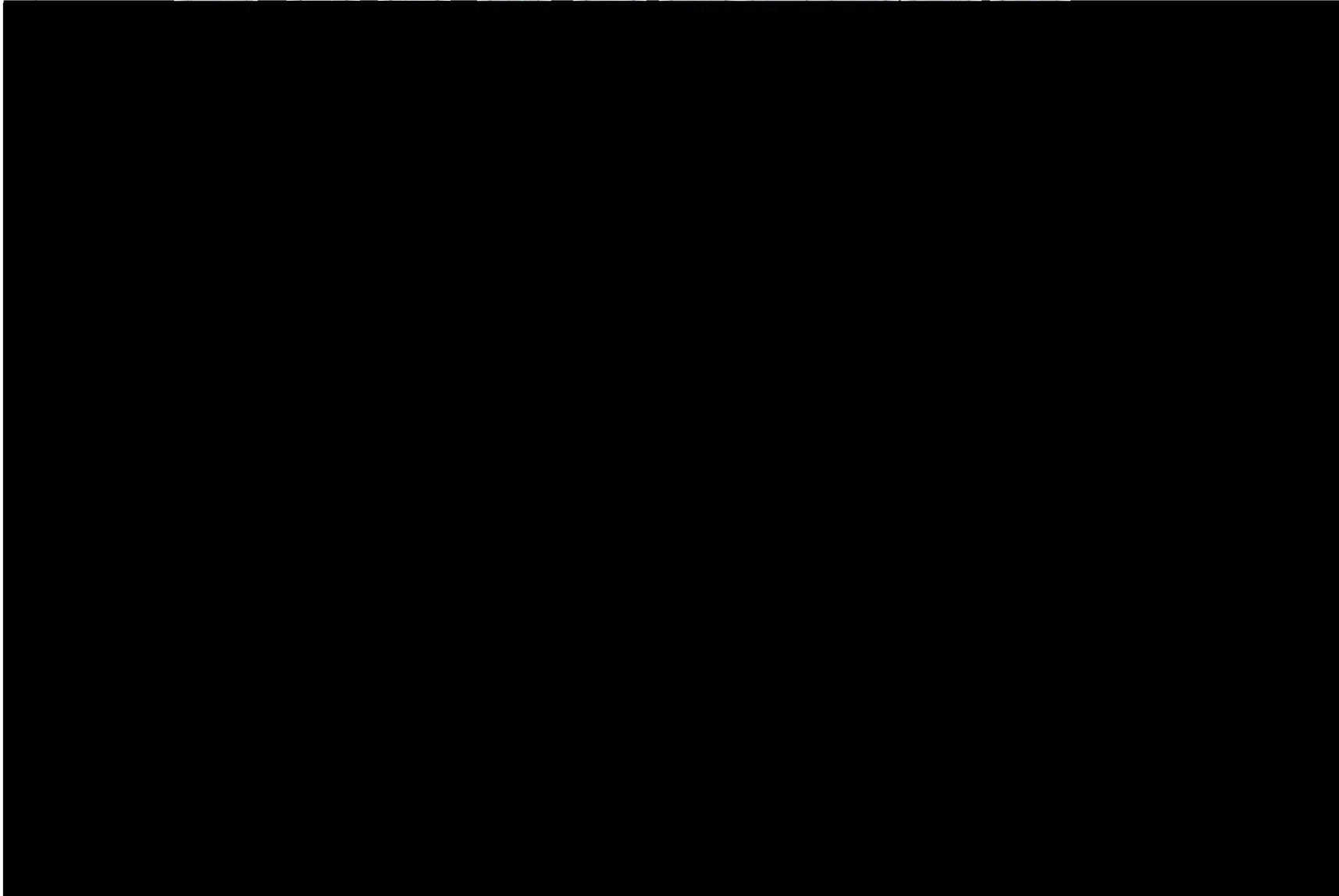
Line	Account	True-Up Model	STI Target	Financial STI	LTI	BOD Compensation	Dir. & Off. Liability Ins.	Industry Dues	Investor Relations	Customer Deposit Int.	Synchronized Interest	Adjustment	CURB Updated, Adjusted Expenses
Ref.		(CURB-92)	(MG-2.6)	(MG-2.7)	(MG-2.8)	(MG-2.9)	(MG-2.10)	(MG-2.11)	(MG-2.12)	(MG-2.14)	(MG-2.15)		


Evergy Kansas Central  
Docket No. 25-EKCE-294-RTS  
2025 RATE CASE - KS Central - DIRECT  
Test Year Ended 6/30/24; True-Up 3/31/25

Exhibit MG-2.5

Detail of COS Adj - Sch 10b

Line	Account	True-Up Model	STI Target	Financial STI	LTI	BOD Compensation	Dir. & Off. Liability Ins.	Industry Dues	Investor Relations	Customer Deposit Int.	Synchronized Interest	Adjustment	CURB Updated, Adjusted Expenses
Ref.		(CURB-92)	(MG-2.6)	(MG-2.7)	(MG-2.8)	(MG-2.9)	(MG-2.10)	(MG-2.11)	(MG-2.12)	(MG-2.14)	(MG-2.15)		



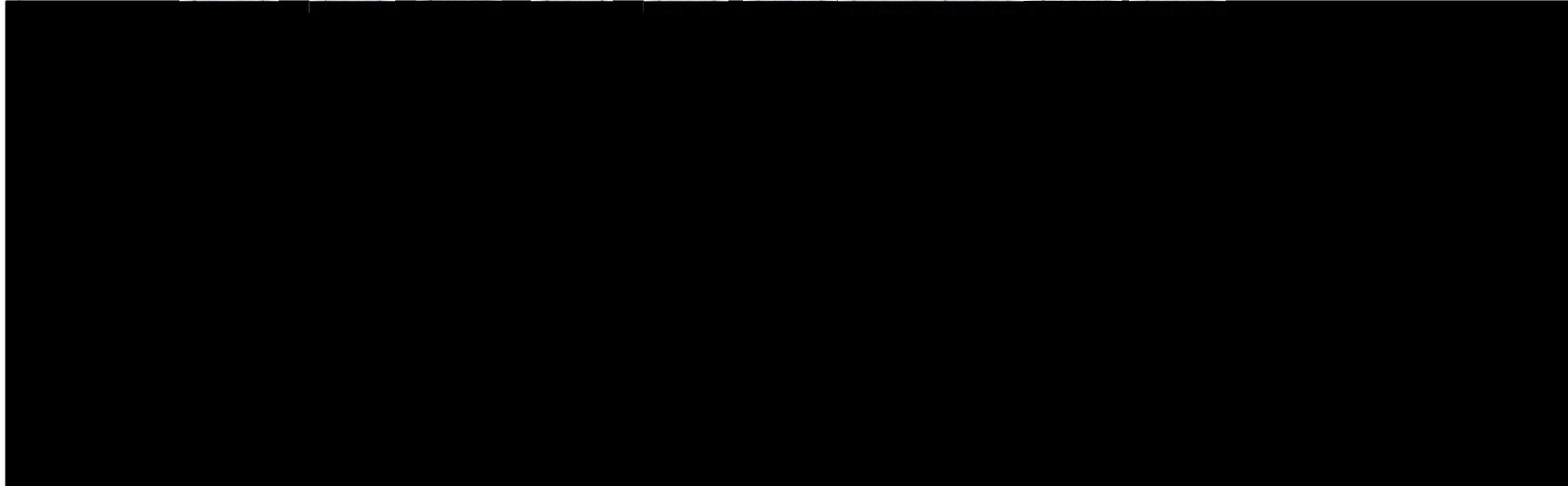


Evergy Kansas Central  
Docket No. 25-EKCE-294-RTS  
2025 RATE CASE - KS Central - DIRECT  
Test Year Ended 6/30/24; True-Up 3/31/25

Exhibit MG-2.5

Detail of COS Adj - Sch 10b

Line	Account	True-Up Model	STI Target	Financial STI	LT	BOD Compensation	Dir. & Off. Liability Ins.	Industry Dues	Investor Relations	Customer Deposit Int.	Synchronized Interest	Adjustment	CURB Updated, Adjusted Expenses
Ref.		(CURB-92)	(MG-2.6)	(MG-2.7)	(MG-2.8)	(MG-2.9)	(MG-2.10)	(MG-2.11)	(MG-2.12)	(MG-2.14)	(MG-2.15)		



**REDACTED**

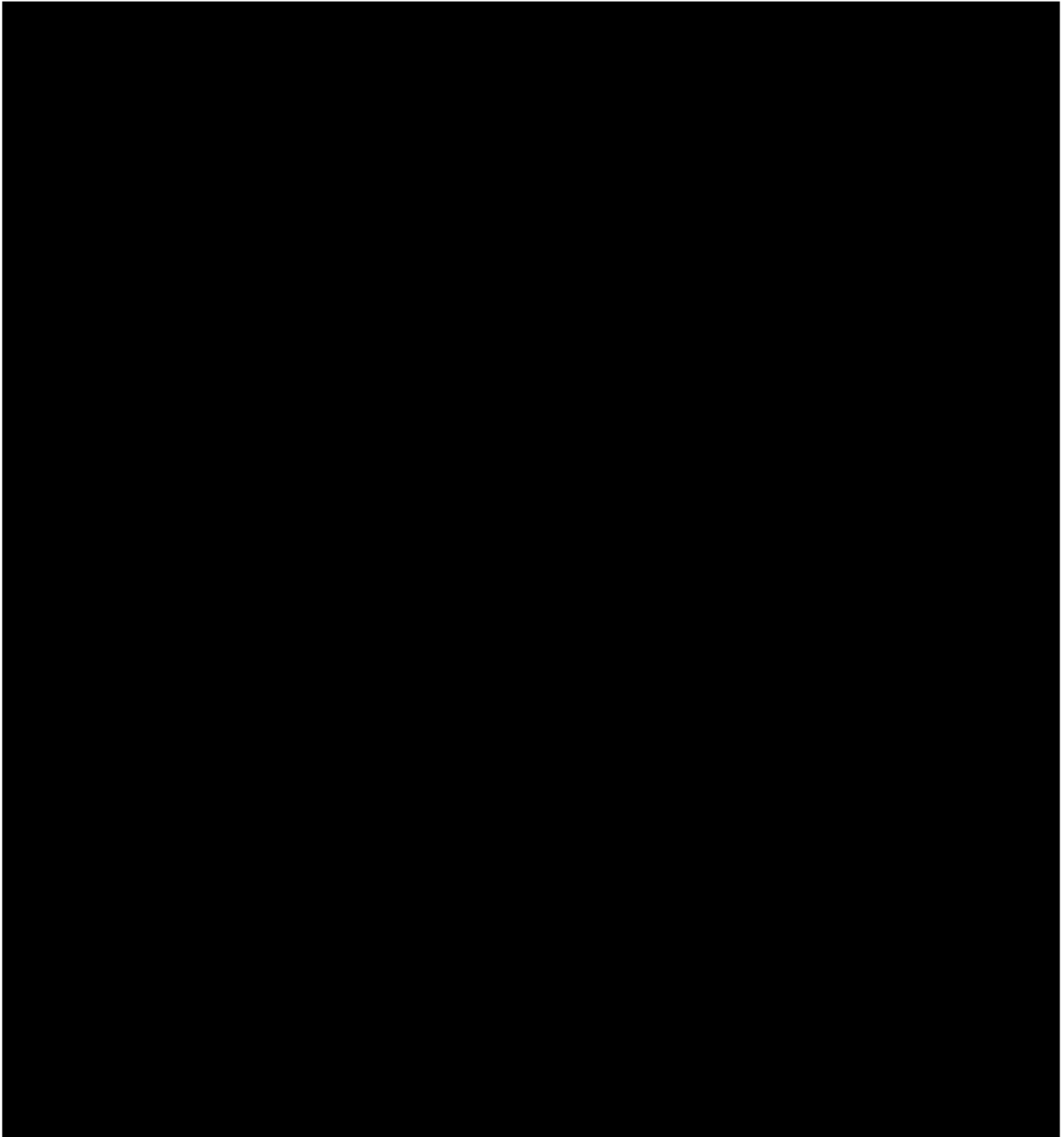
Exhibit MG-2.6

**Every Kansas Central  
Docket No. 25-EKCE-294-RTS  
CURB Target Incentive Compensation  
Test Year Ended 6/30/2024; True-Up 3/31/2025**

Line	Description	Reference	2022	2023	2024

Evergy Kansas Central  
Docket No. 25-EKCE-294-RTS  
CURB Additional Financial Incentive Compensation  
Test Year Ended 6/30/2024; True-Up 3/31/2025

Line No.	Description	Reference	Amount
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Evergy Kansas Central  
Docket No. 25-EKCE-294-RTS  
CURB Long-Term Incentive Compensation  
Test Year Ended 6/30/2024; True-Up 3/31/2025

Line	Description	Reference	Amount

Evergy Kansas Central  
Docket No. 25-EKCE-294-RTS  
CURB Board of Directors' Compensation  
Test Year Ended 6/30/2024; True-Up 3/31/2025

Line No.	Description	Reference	Amount
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Note 1 See Response to CURB-72.

Evergy Kansas Central  
Docket No. 25-EKCE-294-RTS  
CURB Directors' and Officers' Liability Insurance  
Test Year Ended 6/30/2024; True-Up 3/31/2025

Line No.	Description	Reference	Amount

Note 1 See QKCC-222\_CS-70 Insurance - KS Central - True-Up.xlsx, tab Premium Renewals, total of cells J18 and J19.

Evergy Kansas Central  
Docket No. 25-EKCE-294-RTS  
CURB Industry Association Dues  
Test Year Ended 6/30/2024; True-Up 3/31/2025

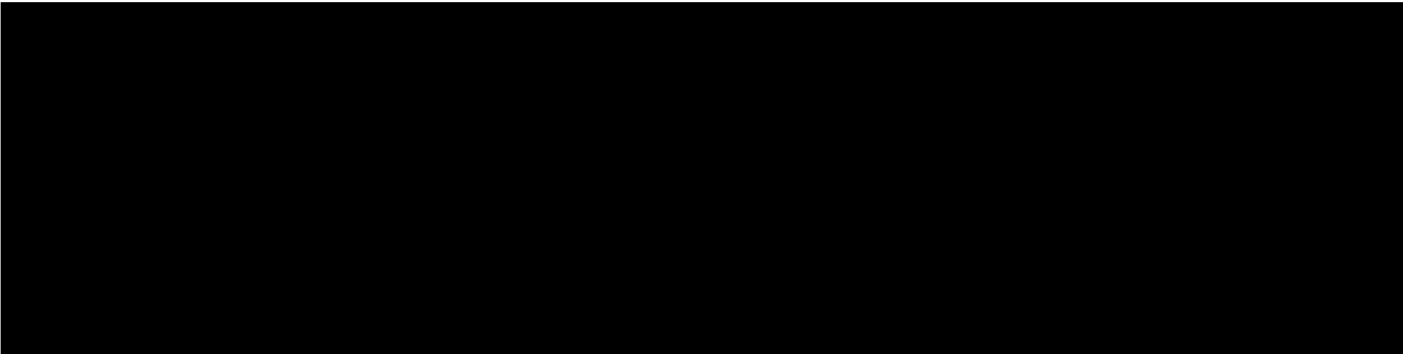
Line No.	Description	Reference	Amount
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Note 1 See Response to KCC-51.

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Evergy Kansas Central  
Docket No. 25-EKCE-294-RTS  
CURB Investor Relations  
Test Year Ended 6/30/2024; True-Up 3/31/2025

Line No.	Description	Reference	Amount
			

Note 1 See Response to CURB-71.

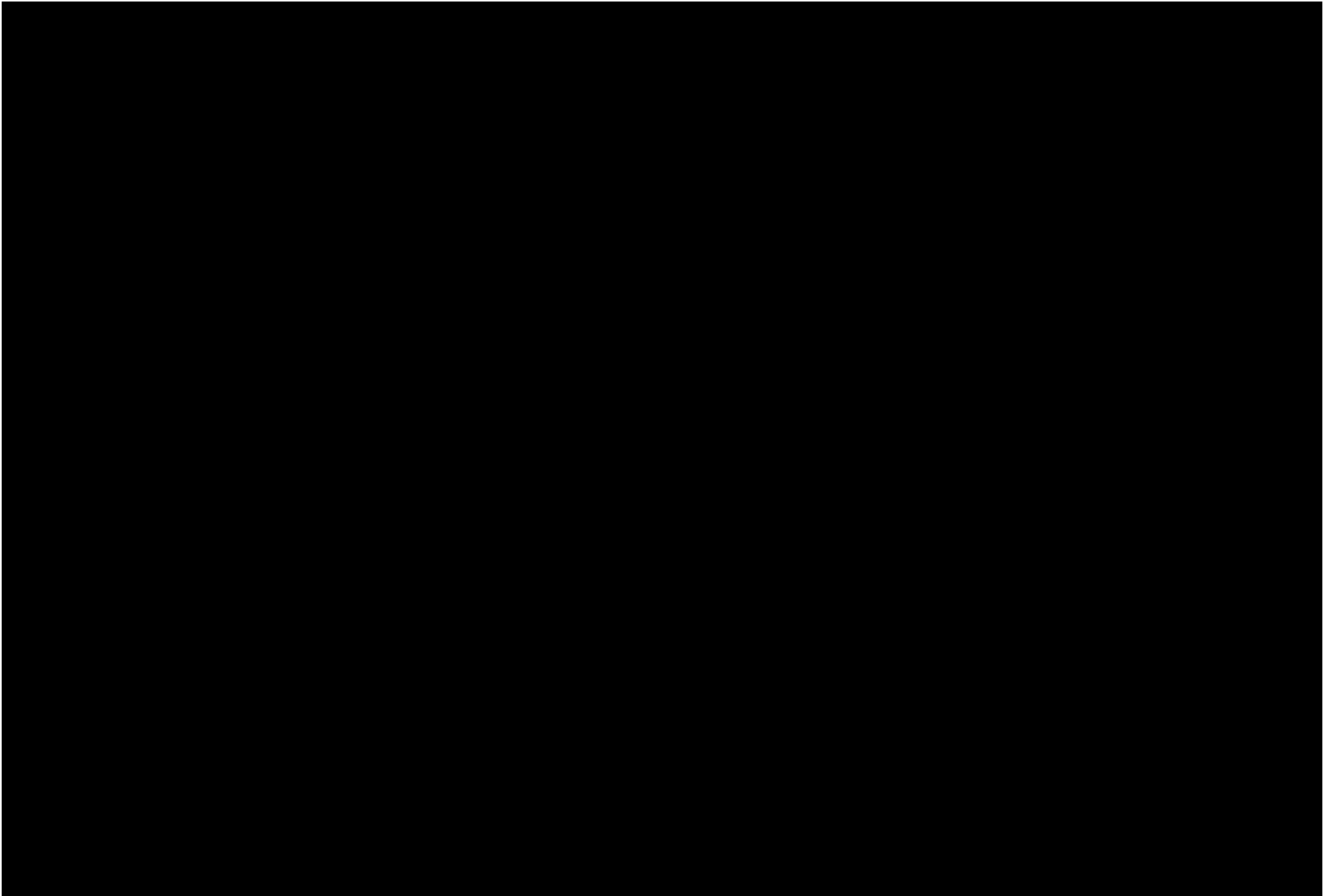


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**Note: Exhibit MG-2.13 not used.**

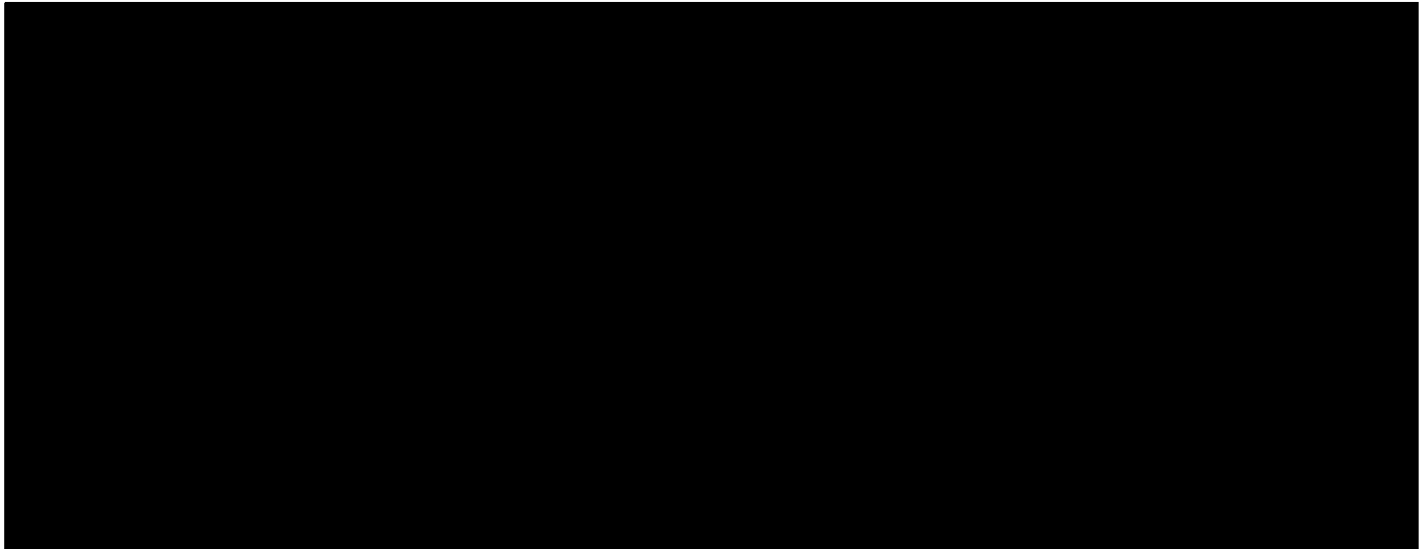
Evergy Kansas Central  
Docket No. 25-EKCE-294-RTS  
CURB Customer Deposits  
Test Year Ended 6/30/2024; True-Up 3/31/2025

Line No.	Description	Reference	Amount
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Evergy Kansas Central  
Docket No. 25-EKCE-294-RTS  
CURB Synchronized Interest  
TYE 6/30/2024; True-Up 3/31/2025

Line	Description	Reference	Amount
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**REDACTED**

Exhibit MG-2.16

**Evergy Kansas Central  
Docket No. 25-EKCE-294-RTS  
CURB Capital Structure  
TYE 6/30/2024; True-Up 3/31/2025**

Line No.	Description	Capital Component	Rate	Rate of Return	Income Tax Factor	Pre-Tax ROR

## CERTIFICATE OF SERVICE

25-EKCE-294-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 6<sup>th</sup> day of June, 2025, to the following:

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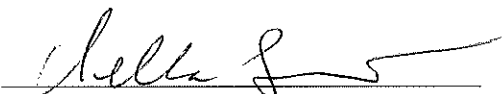
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