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

REBUTTAL TESTIMONY OF

RYAN P. MULVANY

ON BEHALF OF EVERGY KANSAS CENTRAL, INC. AND EVERGY KANSAS SOUTH, INC.

**IN THE MATTER OF THE APPLICATION OF
EVERGY KANSAS CENTRAL, INC. AND
EVERGY KANSAS SOUTH, INC. FOR APPROVAL TO MAKE
CERTAIN CHANGES IN THEIR CHARGES FOR ELECTRIC SERVICE
PURSUANT TO K.S.A. 66-117.**

Docket No. 25-EKCE-294-RTS

JULY 3, 2025

I. INTRODUCTION

Q: Please state your name and business address.

A: Ryan P. Mulvany. My business address is 1200 Main, Kansas City, Missouri 64105.

Q: On whose behalf are you prefiling this rebuttal testimony?

A: I am testifying on behalf of Evergy Kansas Central, Inc. and Evergy Kansas South, Inc. (referred to collectively as "EKC" or "Company").

Q: Are you the same Ryan Mulvany who prefiled direct testimony in this docket?

A: Yes, I am.

Q: What is the purpose of your rebuttal testimony?

A. I am providing rebuttal testimony for the following purposes: (1) to address and respond to testimony submitted by Staff witness Paul C. Owings opining that EKC has not shown that the Company's level of investment has not kept pace with an aging distribution system, and providing further support for the need for added investment in its aging distribution system, (2) addressing and commenting on Mr. Owings' assessment of EKC's performance metrics, including SAIDI and SAIFI, (3) addressing Mr. Owings' testimony and comments regarding vegetation management and the development and implementation of a specific vegetation management program, (4) responding to testimony of the Kansas Industrial Consumer's ("KIC") Commercial Intervenors' witness Michael Gorman regarding unwarranted adjustments EKC's Storm Reserve.

II. EKC'S DISTRIBUTION SYSTEM

Q. How do you respond to the testimony of Staff witness Paul Owings' disagreement with your conclusion in your Direct Testimony that EKC's level of investment has not kept pace with its aging distribution system?

A. While I agree with several of Mr. Owning's conclusions, I respectfully disagree with his assertion that EKC's distribution system is not aging or that EKC is keeping pace with replacing key assets before they reach the end of their expected life. EKC's investment must continue to keep pace with its aging distribution infrastructure to avoid negative age-driven impacts on system reliability. Figure 1 below shows certain key asset types in EKC's distribution system, comparing current average age to expected life of each asset type. As the data demonstrates, the average age of many asset types on EKC's distribution system are approaching, and in many cases already exceed, their expected lives.

FIGURE 1[1]

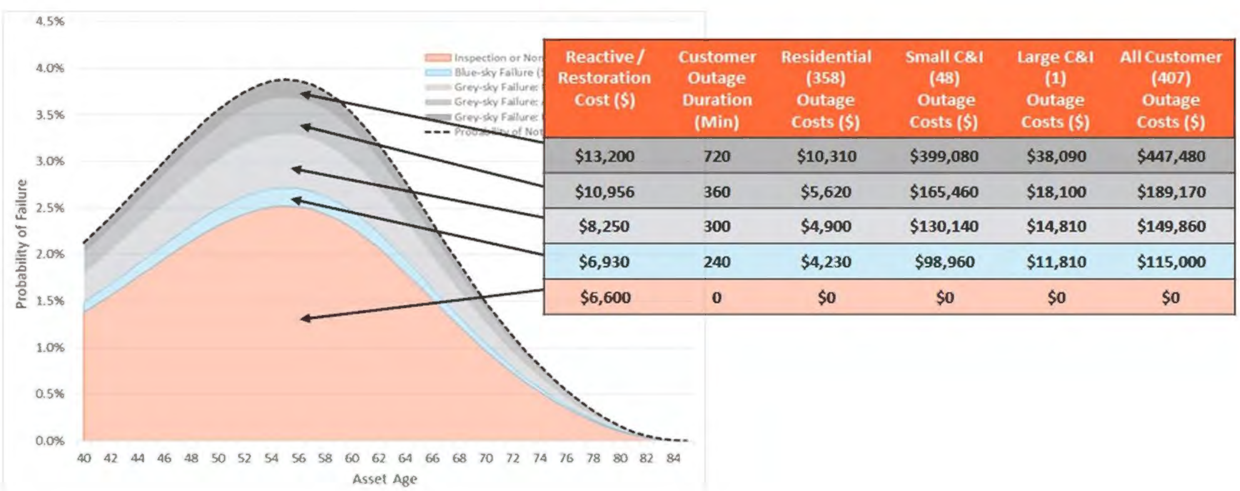
Key Asset Type	Average Age (years)	Expected Life (years)
Overhead Conductors	36	30
Underground Conductors	24	30
Poles	32	40-45
Overhead Transformer	28	20
Underground Transformers	21	20

Q. How do you respond to Mr. Owings' claim that the asset expected life values were not derived based on data analysis and are not equivalent to failure curves?

[1] As stated in DR KCC-397 (attached as **Exhibit RPM-2**), within the 30 – 40 age range in the 2024 data there are 150,337 poles identified as being 31 years old based on the install year of 1993 with 144,292 of those poles being "owned" by Evergy Kansas South. The install year of 1993 was used as the default install year if an install date was not known when the Kansas Gas and Electric (now listed as Evergy Kansas South) poles were set-up in the GIS system utilized at that time. This makes the pole ages appear younger than they likely are.

A. Since implementing AssetLens, EKC has used a risk-based planning approach for our distribution investment strategy. AssetLens is aligned with the best practice of asset management and the International Standards Organization's definition of risk. Risk for an asset is defined as the product of the likelihood of failure and the consequence of failure. To determine the health of our distribution system, each asset's chronological age has been updated based on available condition data to assign an "effective age" which was then used to assign a Survivor Curve to each asset type based on industry and EKC experience. Figure 2 is an example of what AssetLens provides.

FIGURE 2



Reactive / Restoration Cost ($)	Customer Outage Duration (Min)	Residential (358) Outage Costs ($)	Small C&I (48) Outage Costs ($)	Large C&I (1) Outage Costs ($)	All Customer (407) Outage Costs ($)
$13,200	720	$10,310	$399,080	$38,090	$447,480
$10,956	360	$5,620	$165,460	$18,100	$189,170
$8,250	300	$4,900	$130,140	$14,810	$149,860
$6,930	240	$4,230	$98,960	$11,810	$115,000
$6,600	0	$0	$0	$0	$0

EKC looks forward to the opportunity to discuss AssetLens with Staff and how we utilize the proprietary software.

Q. How do you respond to Mr. Owings' statement that EKC has not provided data trends to determine whether key asset age is increasing or decreasing?

A. As the Company explained in its response to DR KCC-398, the data from EKC's GIS system shows that all but one category of key distribution assets have increased in average age from 2020 to 2024. Figure 3 summarizes the average age information and the change between the data from 2020 to 2024.

FIGURE 3[2]

Owner / Jurisdiction	GIS Feature	Avg Age (yrs)* 2020 tab	Avg Age (yrs)* 2024 tab	Change
KS Central	Overhead Conductors	35	36	1 year older
KS Central	Underground Conductors	16	24	8 years older
KS Central	Poles	38	32	6 years younger
KS Central	Overhead Transformers	26	28	2 years older
KS Central	Underground Transformers	20	21	1 year older

For this reason, EKC believes it is necessary that it continue to increase investment and support for renewing and updating its distribution infrastructure, recognizing that it must reasonably balance the objectives of reliability, safety and affordability.

Q. What are your concerns if EKC does not continue to increase investment in its aging distribution infrastructure?

A. My primary concern if EKC does not continue to expand investment in its aging infrastructure is that there will be increased incidents of failure of equipment and increased outages of lengthening periods, substantially affecting customer service. As equipment continues to age, and if aging equipment is not adequately repaired or replaced, failures and related outages would begin to increase exponentially. It is not only likely that outages will be more frequent and longer without sufficient investment, the costs to address those problems will be much greater than they would be if EKC addresses these issues with

[2] *Id.*

adequate and proactive system investment and servicing before aging infrastructure causes broader system failures and outages. Therefore, prudent and proactive investment to improve the system will not only benefit customers by bolstering reliability of the system, but it will also result in lower costs to the customers over time.

Q. In light of the above, how do you respond to Mr. Owings' recommendation that the Commission require EKC to provide an annual distribution system infrastructure review report?

A. EKC is agreeable to providing this report to the Commission and is also agreeable to engaging with Staff to discuss the parameters and timing of such reporting. EKC believes, in addition to providing this important information to the Commission, this process may provide an opportunity for EKC to provide additional information and education to Staff regarding the age of assets and equipment in its distribution system and help demonstrate the need for additional investment in maintenance and replacement of equipment in the system.

III. DISTRIBUTION SYSTEM RELIABILITY PERFORMANCE METRICS

Q. How do you respond to Mr. Owings' recommendation that EKC provide all Condition Reliability Reporting data to the Commission within an Excel spreadsheet?

A. EKC is agreeable to providing this reporting to the Commission as recommended by Mr. Owings. I agree with Mr. Owings that the System Average Interruption Duration Index (SAIDI) and System Average Interruption Frequency Index (SAIFI) metrics are commonly used within the industry, and that the SAIDI and SAIFI data show that EKC's distribution system performs adequately under these metrics. I also agree with Mr. Owings' testimony regarding other performance metrices, such as the usefulness of the Worst Performing

Circuit (WPC) and Customers Experiencing Multiple Interruptions (CEMI) programs, and agree that such data, along with all other reporting data required under Condition 37 of the Merger Conditions in the merger Settlement Agreement should continue to be provided to the Commission. EKC believes that Mr. Owings' request that such data be provided to the Commission in Excel spreadsheet format to assist with analysis is also reasonable.

IV. VEGETATON MANAGEMENT PROGRAM

Q. How do you respond to Mr. Owings' comments regarding development and implementation of a Hazard tree program?

A. Mr. Owings states that Staff welcomes the opportunity to discuss the Hazard Tree initiative with EKC. As I discussed in my direct testimony, there is an opportunity to establish a proactive approach that targets removal of Hazard trees outside the scope of the normal preventative maintenance program that would positively impact safety, reliability and overall customer experience. EKC agrees with Staff and understands that implementation of a program to address and remove Hazard trees will involve engagement and cooperation with various stakeholders, including landowners, homeowners' associations, and local government and municipal bodies, and everyone would benefit from additional awareness and education campaigns directed to these stakeholders. EKC is cognizant of the costs related to such a program as identified in Mr. Owings' testimony. However, EKC believes that an appropriate Hazard tree program would be beneficial to a broad swath of customers on EKC's system by providing additional protection against risks posed by Hazard trees. As such, EKC believes a suitable and economically feasible program can be designed in consultation with Staff as recommended by Mr. Owings, and EKC intends to provide additional information to Staff and engage in additional discussions with Staff aimed at developing that program.

Q. Has EKC formulated a Hazard tree mitigation program at this point?

A. EKC is still in the process of formulating its proposed program, and consistent with Mr. Owings' testimony, will engage with staff to discuss development and implementation of important aspects of that program as it develops.

V. <u>EKC STORM RESERVE</u>

Q. Please briefly describe the development of EKC's storm reserve.

A. The Commission approved a storm reserve for EKC more than 20 years ago, and approved increases to year-over-year balances for the reserve in at least six separate rate cases since. The reserve is specifically intended to provide a method to collect revenues to be used for storm operating and maintenance expenses. It benefits customers as a whole by smoothing major storm expenses year-over-year for recovery in rates over time, helping lead to less rate volatility and more stability. The unpredictable nature of storms and the amount of destruction they cause inherently create volatility, and the storm reserve helps flatten the effect of these events in customer rates. Notably, the reserve also eliminates the possibility of the Company over-collecting for storm costs if the actual costs of storm damage are lower than what has been established in rates. As the Commission is aware, the reserve has worked as intended for EKC and its customers to smooth the amounts requested from customers in rates while also providing the opportunity to smooth potential utility operating earnings volatility year-to-year that may result from variations in storm intensity.

Q. Was the Storm Reserve addressed in EKC's last rate case?

A. As stated above, the reserve was established more than 20 years ago, and the Commission approved, without notable objection from Staff or other intervenors, multiple increases to the reserve balance over the intervening years. In EKC's last rate case in Docket No. 23-EKCE-775-RTS ("'2023 Rate Case"), for the first time Staff and others questioned the balance of the storm reserve and requested that the reserve be reduced to and capped at $10 million. Ultimately, the Commission approved a settlement agreement that established an annual accrual amount for the storm reserve and a targeted cap of $10 million, and it specified that the cap would be assessed in the next rate case, which is this current proceeding. As stated in my direct testimony, EKC did not request any change to the reserve cap in this case. EKC has reviewed the storm reserve and the targeted cap as set in the 2023 Rate Case, and EKC believes the reserve with the targeted cap of $10 million has appropriately served its purposes as described above. It has adequately covered the costs associated with storm-related damages and related restoration efforts. At the established levels, it has adequately allowed for development of a fund to serve the stated purposes of smoothing major storm expenses year-over-year and helping to stabilize the costs of these events as shown through customer rates.

Q. KIC Commercial Group witness Michael P. Gorman contends that the storm reserve cap should be reduced from $10 million to $7 million in this case. How do you respond?

A. I disagree with Mr. Gorman. First, he bases his position on the contention that EKC has not adequately supported maintaining the $10 million storm reserve cap. This is incorrect. EKC has provided support for maintaining the $10 million storm reserve cap in responses to various data requests,[3] and additional support is provided in the direct testimony and rebuttal testimony of Ronald A. Klote. Notably, although Mr. Gorman is critical of EKC's support for its position that the $10 million storm reserve cap should be maintained, he provides no support for his contention that the reserve cap should be lowered to $7 million, or that $7 million would be a reasonable and adequate limit to set for the storm reserve.

Q. What data do you have to support not reducing the Storm Reserve cap?

A. In 2022, less than $500,000 was drawn from the Storm Reserve. However, as of year-to-date 2025, we have already seen that amount triple, indicating a significant increase in the activity impacting the Storm Reserve. Based on current projections, if the Storm Reserve cap remains unchanged, the account is expected to be fully depleted by 2030. This is primarily due to the fact that the volume of activity hitting the Storm Reserve is approximately double the amount being annually accrued. As such, any further reduction to the cap would accelerate depletion and compromise the Storm Reserve's intended function of providing a stable and predictable mechanism for recovering storm costs over time for our customers.

Q. Do you believe it would be reasonable to reduce the storm reserve cap below $10 million at this time?

A. No, I believe any reduction in the cap would be premature and unreasonable at this time, particularly based on the history described above. After more than 20 years of maintenance of the storm reserve at higher levels, Staff and other parties for the first time in the 2023 Rate Case took the position that the requirement for the storm reserve should be reduced and capped, resulting in the $10 million cap. Given the fact that the reserve was just reduced

[3] See EKC's response to KCC DRs 262, 263 and 277, attached to my rebuttal testimony as **Exhibit RPM-3**.

substantially two years ago, it would not be reasonable to once again reduce the storm reserve without more time and experience working with the cap. The Storm Reserve cap was set at that level based largely on probabilistic analyses of historical storm data and related costs. EKC's current experience shows that it is seeing increasing occurrences of Class 3 and 4 storms, and as a result, EKC is withdrawing more on an annual basis from the Storm Reserve than it is allocating to the reserve. Thus, it is likely that the Storm Reserve cap and accrual amounts will need to be increased in coming years to avoid depletion. Reducing the Storm Reserve cap now would likely hasten depletion of the reserve, and in the worst-case scenario could result in the Company experiencing a costly storm without having adequate funds in the reserve to pay for restoration. Indeed, the reduction proposed by Mr. Gorman is not supported by any data or analysis of any kind, and EKC believes an arbitrary 30% reduction in the storm reserve cap, just two years after the substantial reduction and establishment of the cap, would be irresponsible. Given this history, and EKC's continued experience with storm events and storm costs, EKC maintains its recommendation that the reserve be kept at $10 million.

Q. Does this conclude your testimony?

A: Yes, it does.

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Owings Paul -
Response Provided June 03, 2025

Question:KCC-397
Regarding: Followup to DRs 375
Please Provide the Following:
How did the number of poles in the 30-40 age range change from 17% to 33% between the 2023 and 2025 rate cases (considering there were only 15% of poles in the 20-30 year category in the 2023 rate case and the within the 2025 rate case the number of poles increased by 16%)? Additionally, it appears that the percentages for the 40-50, 50-60, 60- 70, and +70 year data decreased by 15% yet in the 2025 rate case the Less than 10-year category is only 16% of the total, this seems improbable. Can you explain differentials between the two rate case's summaries? Can the data from the 2023 rate case be compared to the data from the 2025 rate case.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

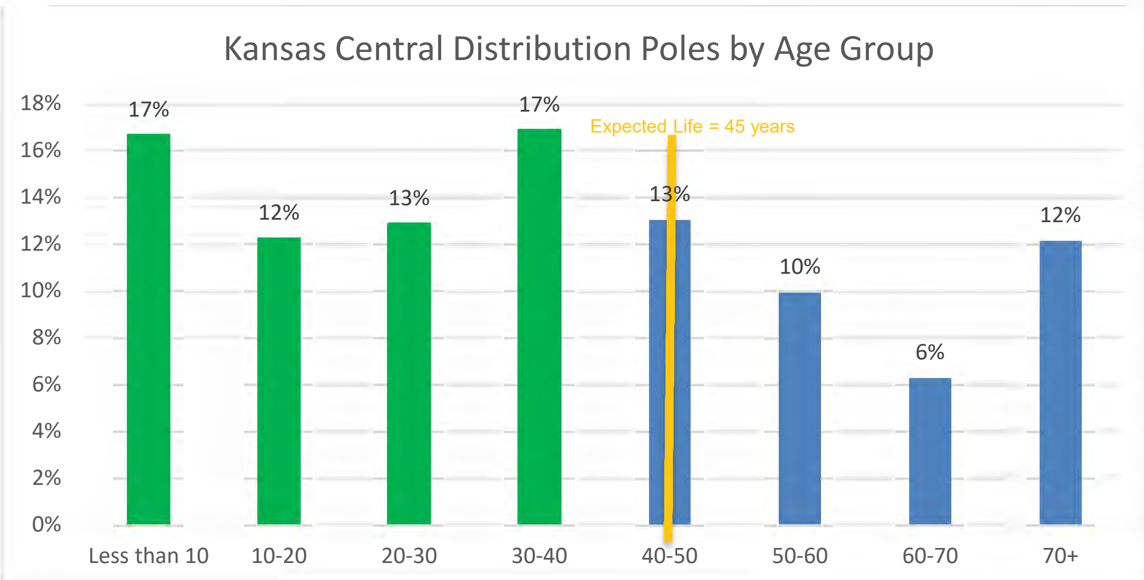
Response:

As listed in the response to KCC-396, the poles "owned" by Evergy Kansas South in Evergy's GIS system were not included in the data on the 2023 tab but were included in the 2024 tab. Within the 30 – 40 age range in the 2024 data there are 150,337 poles identified as being 31 years old based on the install year of 1993 with 144,292 of those poles being "owned" by Evergy Kansas South. The install year of 1993 was used as the default install year if an install date was not known when the Kansas Gas and Electric (now listed as Evergy Kansas South) poles were set-up in the GIS system utilized at that time.

The difference in the percentages for the 40-50, 50-60, 60-70, and 70+ year data is also due to the addition of the Evergy Kansas South poles in the 2024 data set.

An updated Figure 1 chart and the updated percentages for each age category with the Evergy Kansas South "owned" poles filtered out in the KCC-375 attachment 2024 data tab is provided for comparison across the different rate case years.

Updated Figure 1 -



Information provided by: Jennifer Foster

Attachment(s):

Verification:

I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*

Director Regulatory Affairs

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Jackson Andria -
Response Provided April 24, 2025

Question:KCC-262
Regarding: CS-72, Storm Reserve

Please Provide the Following:

In Docket No. 23-EKCE-775-RTS, the Commission approved a settlement agreement that addressed the storm reserve. Specifically, the settlement set an annual accrual amount for the storm reserve and a targeted cap of $10 million, and it also specified that the cap would be assessed in the next rate case, which is the current proceeding.

1. Please provide the general ledger detail of the storm reserve showing the activity of EKC capping Account 228100 at $10 million, as agreed upon in the 23-775 Docket.

2. Please explain why EKC did not make a corresponding adjustment to cap the test year ending storm reserve balance at $10 million.

3. In reference to the workpaper provided in support of Adjustment CS-72, please explain why EKC proposes no change in this case for the annual accrual amount for its storm reserve even though the storm reserve ending monthly balances have consistently remained above the $10 million cap.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:

1. At the True-Up Date 6/30/2023 in Docket No. 23-EKCE-775-RTS, the balance in the Storm Reserve account 228100 was $36,406,730. The difference between this balance and the agreed upon cap of $10M was moved to Regulatory Liability account 254808 to be amortized over a 3-year period beginning January 2024.
   The reclass from Storm Reserve to Regulatory Liability:
   DR 228100 $26,406,730
   CR 254808 ($26,406,730)

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The monthly amortization entry:
DR 254808 $366,760
CR 407401 ($366,760)

2. At the time of the Direct filing in this case, EKC was slightly over the $10M cap however several storm projects were open at that time that were anticipated to be closed prior to the True-Up date. Consequently, by the time of the True-Up EKC Storm reserve will be well below the $10M cap.
3. EKC analyzed historical storm costs and determined that the accrual set in the 2023 rate case is a sufficient level.

Information provided by: Amy Murray, Regulatory Affairs

Attachment(s):
none

Verification:
I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

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Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Jackson Andria -
Response Provided April 24, 2025

Question:KCC-263
Regarding: Storm Reserve

Please Provide the Following:

1. Please provide a detailed explanation for how EKC determines the accounting method to use for significant storm damage costs.

2. Please identify all the determining factors used to decide whether to charge the costs of a major storm to the reserve or to request an AAO. For instance, is there a cost limit that EKC uses to determine a maximum amount to charge to the reserve per storm prior to requesting an AAO?

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:

1. Projects are established to track costs associated with each storm event. Storms with total costs less than $250,000 are recorded to O&M. Storms with costs greater than $250,000 are initially deferred to 186.2 until the storm restoration work is complete and all charges are finalized. Once the storm costs are final and the project is closed, the actual costs are moved from 186.2 and recorded to the storm reserve in 228.1.

2. The storm reserve is intended to cover repairs to restore the electric system resulting from storms that cause damage to isolated portions of the electrical system and occur on a frequent basis. Examples include severe thunderstorms or tornadoes that result in damage to portions of the electrical system.

   The storm reserve is not intended to recover the cost of extraordinary storms that cause widespread, severe damage to the electrical system and occur on an infrequent basis. An example would be an ice storm affecting a large portion of our service territory. It is not unusual for ice storms and other widespread outage events to result in restoration costs of more than $100 million. The cost of storms of this nature significantly exceeds amounts authorized to be accrued in the storm reserve. Therefore, recovery of the costs of extraordinary storms are normally requested through an Accounting Authority Order.

Information provided by:
Haley Willard-Padgett, Financial Accounting
Miranda Dick, Financial Accounting

Attachment(s):
None

Verification:
I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

Evergy Kansas Central
Case Name: 2025 KS Central Rate Case
Case Number: 25-EKCE-294-RTS

Requestor Jackson Andria -
Response Provided April 24, 2025

Question:KCC-277
Regarding: CS-130, Amortization of Excess Storm Reserve Regulatory Liability

Please Provide the Following:

Regarding the workpapers provided in support of Adjustment CS-130, please provide the following:

1. Please explain why the excess storm reserve balance at June 30, 2024, was not reflected as an additional component of the excess storm amortization adjustment.

2. Please explain why EKC allocated the annual amortization between the WSTR and KGE divisions evenly. If the allocation of the annual accruals that accumulated the excess reserve balance was not charged evenly, why would the amortization of the excess reserve be credited back to each division evenly?

3. Please provide a detailed explanation for the why the excess storm reserve was reclassified from the storm reserve (Account 228100) to a regulatory liability (Account 254808 and Account 254807) at September 30, 2023, rather than June 30, 2023, which was the ending balance date used to derive the $26.4 million. Additionally, please explain the purpose having a long-term and short-term account for the regulatory liability associated with the excess reserve.

RESPONSE: (do not edit or delete this line or anything above this)

Confidentiality: PUBLIC
Statement: This response is Public. No Confidential Statement is needed.

Response:

1. The CS-130 adjustment for Excess Storm Reserve Regulatory Liability is a continuation of the amortization that was authorized in Docket No. 23-EKCE-775-RTS. The amortization began in January 2024 and will end in December 2026. The excess storm reserve balance as of June 2024 was not reclassed to be an additional component of the excess storm amortization since there were several storms that were open at the time and

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anticipated to close prior to True-Up date that would lower the reserve below the $10M cap.

2. Since no allocation of the excess storm reserve was specified in Docket No. 23-EKCE-775-RTS, the amount was split evenly for ease of accounting purposes.

3. The reclassification of the excess storm reserve (account 228100) balance to the regulatory liability accounts (254808/254807) uses the account balance for the true up period in Docket 23-EKCE-775-RTS which was June 30, 2023, but the unanimous stipulation was not filed until September 2023. The balance was reclassified on the balance sheet to a regulatory liability because these amounts no longer meet the definition of a reserve and had been established in Docket No. 23-EKCE-775-RTS as amounts to be refunded to customers.

   Evergy and its entities are required to report its obligations in accordance with generally accepted accounting principles (GAAP), which require the classification of assets and liabilities as either short term or long-term in nature. The short-term liability account represents the portion Evergy is obligated to refund to customers within the next 12 months and the remaining balance in excess of the 12-month amount is maintained in the long-term liability account.

Information provided by:
Lili Hsu, Regulatory Affairs
Haley Willard-Padgett, Financial Accounting

Attachment(s):
None

Verification:
I have read the Information Request and answer thereto and find answer to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request(s).

Signature /s/ *Brad Lutz*
Director Regulatory Affairs

STATE OF KANSAS)
) ss:
COUNTY OF SHAWNEE)

VERIFICATION

Ryan Mulvany, being duly sworn upon his oath deposes and states that he is the Vice President Distribution, for Evergy, Inc. that he has read and is familiar with the foregoing Testimony, and attests that the statements contained therein are true and correct to the best of his knowledge, information and belief.

Ryan Mulvany

Subscribed and sworn to before me this 3rd day of July 2025.

Leslie R. Wines
Notary Public

My Appointment Expires: May 30, 2026

NOTARY PUBLIC - State of Kansas
LESLIE R. WINES
MY APPT. EXPIRES 5/30/2026

CERTIFICATE OF SERVICE

I do hereby certify that a true and correct copy of the foregoing document has been emailed, this 3rd day of July 2025, to all parties of record as listed below:

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