BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

REBUTTAL TESTIMONY OF

ALBERT R. BASS, JR.

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 address.

A. Albert R. Bass, Jr. My business address is 1200 Main, Kansas City, Missouri 64105.

Q. By whom are you employed?

A. I am employed by Evergy Metro, Inc. d/b/a Evergy Kansas Metro ("EKM"), Evergy Kansas Central, Inc. and Evergy South, Inc., collectively d/b/a Evergy Kansas Central, Evergy Metro, Inc. d/b/a Evergy Missouri Metro ("Evergy Missouri Metro"), and Evergy Missouri West, Inc. d/b/a Evergy Missouri West ("Evergy Missouri West"), the operating utilities of Evergy, Inc.

Q. On whose behalf are you testifying?

A. I am testifying on behalf of Evergy Kansas Central ("EKC" or the "Company").

Q. Are you the same Albert Bass who filed direct testimony in this docket?

A. Yes.

Q. What is the purpose of your rebuttal testimony in this proceeding?

A. The purpose of my rebuttal testimony is to address the following adjustment proposed by the Kansas Corporation Commission Staff ("Staff"):

- Test-year weather normalized kWh sales and peak loads including rate class and system weather normalization models and weather impacts;
- Test-year customer annualization; and
- Energy efficiency annualization.

(1) Weather Normalization

Q. Is there a difference between EKC's and Staff's weather normalization method?

A. Yes.

Q. What is the primary difference between the Company's method for calculating a weather normalization adjustment and Staff's method?

A. The primary difference is the periodicity of the data in the regression model, namely monthly versus daily data. Staff is utilizing a regression model with monthly degree days and monthly billing determinants while the Company is utilizing a regression model with daily degree days and daily usage based on hourly metered usage calibrated to test year billing determinants.

Q. Does a difference in periodicity result in different weather normalization adjustments?

A. Yes. A difference in periodicity is likely to yield different weather normalization adjustments.

Q. What are these differences?

A. One of the primary differences is due to the nature of serial correlation and seasonal correlation in a time series dataset, both of which are described in Dr. Glass' testimony. To illustrate, consider the case of serial correlation with a lag of 1. Serial correlation is likely to occur with a lag of 1 in the case of both a daily time series and monthly time series. However, in the case of a daily time series the serial correlation at lag =1 is between load on a particular day with the load the prior day. In the case of monthly time series, the serial correlation at lag =1 is between load during a month with load during the prior month. The two loads in the daily series are both in the same season, while the two loads in the monthly series are sometimes in the same season and sometimes not. When correcting for serial correlation in the time series data, the different serial correlation corrections based on the differing periodicities will yield different corrections and therefore likely yield different

weather normalization adjustments. Additionally, a regression model with daily periodicity will model different load based on the day of the week, while a monthly model will take the days of the week as fixed. These examples of difference in regression models with different periodicity are likely to contribute to different weather normalization adjustments.

Q. Is one periodicity inherently better than other periodicity periods when it comes to calculating a weather normalization adjustment?

A. The Company's position is one periodicity is not inherently better than all others. Any aggregation higher than monthly (e.g. quarterly or annually) will be inadequate to quantify seasonal effects and therefore results in biased weather estimates.

Q. Why is hourly periodicity beneficial?

A. Hourly periodicity allows the Company to account for the extreme fluctuation in the weather more accurately where monthly periodicity models will typically use average weather (heating and cooling degree-days) condition. This allows for a more detailed understanding of the relationship between weather and energy consumption.

Q. Why does EKC use daily periodicity models?

A. EKC uses daily periodicity for average MW and for peak MW in order to compute daily weather estimates to derive weather normalized class peaks for Class Cost of Service (CCOS). A monthly model does not provide the necessary weather impact predictions to compute a weather normalized peak value based on the day and hour of the peak. It also allows the Company to determine coincident peaks which is the class peaks at the time of the system hourly peak.

(2) Customer Annualization and Growth

Q. Did the Company apply a post-test year customer growth adjustment in addition to the customer annualization adjustment from the direct filing?

A. No.

Q. How did the Company make its adjustment?

A. The Company replaced the Customer Annualization adjustment through June 2024 from the direct filing with Customer Annualization through the true-up date of March 2025 to account for customer growth occurring after the test year.

Q. How does this approach differ from that employed by Staff?

A. Both approaches are aimed at accomplishing the task of adjusting test year customer counts, usage and revenue to account for changes in customer counts through the true-up date. Staff's method accomplishes this in two parts as described in testimony from Dr. Glass by calculating one adjustment for changes in customer counts between June 2023 and June 2024 and a separate adjustment for changes in customer counts occurring between June 2024 and March 2025. The Company's method accomplishes the same task in one part by making a single adjustment for changes in customer counts occurring between June 2023 and March 2025. Both methods are adjusting customers, usage and revenue for changes in customer counts from June 2023 to March 2025.

Q. Does EKC have concerns with the approach employed by Staff?

A. Yes.

Q. What are EKC's concerns?

A. Staff's approach assumes customer changes occur according to a linear trajectory. Staff calculates a customer coefficient, which is essentially an average of the change in

customers per month and applies that average in a linear growth pattern across the months of the test year for the customer annualization and across the month after the test year for the post-test year customer growth adjustment. This is described in more detail in Dr. Glass' direct testimony. A key feature of Staff's adjustment is that it attempts to account for customer growth occurring linearly over time. However, changes in customer counts may not always occur linearly, particularly on an individual rate code basis. For example, Dr. Glass references the growth in customer counts for rate code WCTOU2 occurring between the test year and the true-up date. Table 1 shows the customer counts in each month for rate code WCTOU2, the customer coefficient for the customer growth adjustment (average growth per month), the customer adjustment and the adjusted customer count. Note that for each month the adjusted customer count is greater than the final customer count at true-up, indicating the adjustment is too large.

Table 1: WCTOU2 Customer Counts and Post-Test Year Customer Growth Adjustment

Rate Code WCTOU2				
Month	Customer count	Customer Coefficient	Customer Count Adjustment	Adjusted Customer Count
June	1.00			
July	15.53	18.03	153.22	168.75
August	43.17	18.03	135.19	178.36
September	62.17	18.03	117.17	179.34
October	64.43	18.03	99.14	163.58
November	87.03	18.03	81.12	168.15
December	151.23	18.03	63.09	214.32
January	158.97	18.03	45.06	204.03
February	161.20	18.03	27.04	188.24
March	163.23	18.03	9.01	172.25

In cases where the change in customers does not occur according to linear trajectory, the assumption of linear growth may lead to over-adjusting or under-adjusting for changes in customer counts.

(3) <u>Energy Efficiency Annualization</u>

Q. Please describe the conclusion of Dr. Glass pertaining to energy efficiency?

A. Dr. Glass recommended the Commission reject the proposed adjustment for energy efficiency. He stated, "Rather than estimate how much energy will be saved, Staff contends it would be better to wait for the Commission to approve the EM&V report that is currently in the process of being developed by ADM." This demonstrates a willingness to reconsider the proposal at a time that more tangible support can be provided.

Q. Do you agree with the conclusion made by Dr. Glass?

A. Yes, it would be better to use the net verified energy savings from the final EM&V report filed with the Commission as the basis for the energy efficiency adjustment.

Q. Can you provide any additional support for including an energy efficiency adjustment to retail revenues?

A. Yes. In EKC's direct filing the Energy Efficiency adjustment to retail revenues was ($1,120,089). This was updated through March 31, 2025, in Staff Data Request KCC-382. The update brought the adjustment down to ($516,008). Since the time of this update, the final EM&V report has been filed with the Commission. Utilizing net verified energy savings from the final EM&V report filed with the Commission as the basis to adjust kWh, the Energy Efficiency adjustment would be ($412,094). This illustrates that the most appropriate EE adjustment is not zero.

Q. What do you propose?

A. I propose the Commission accept EKC's ($412,094) Energy Efficiency adjustment since it is based on net verified energy savings from the final EM&V report filed with the Commission.

Q. Does this conclude your testimony?

A. Yes.

STATE OF KANSAS)
) ss:
COUNTY OF SHAWNEE)

VERIFICATION

Albert Bass, being duly sworn upon his oath deposes and states that he is the Sr Mgr. Energy and Forecasting, 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.

Albert Bass

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

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:

USD 259
903 South Edgemoor Room 113
Wichita, KS 67218

JAMES G. FLAHERTY, ATTORNEY
ANDERSON & BYRD, L.L.P.
216 S HICKORY
PO BOX 17
OTTAWA, KS 66067-0017
jflaherty@andersonbyrd.com

ELIZABETH A. BAKER, ATTORNEY AT LAW
BAKER, STOREY, & WATSON
1603 SW 37TH STREET
TOPEKA, KS 66611
ebaker@bakerstorey.com

NICK SMITH, MANAGER OF KANSAS REGULATION
BLACK HILLS ENERGY CORPORATION
601 North Iowa Street
Lawrence, KS 66044
nick.smith@blackhillscorp.com

ROB DANIEL, Director of Regulatory
BLACK HILLS/KANSAS GAS UTILITY COMPANY
LLC D/B/A Black Hills Energy
601 NORTH IOWA STREET
LAWRENCE, KS 66044
rob.daniel@blackhillscorp.com

DOUGLAS LAW, ASSOCIATE GENERAL COUNSEL
BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC D/B/A BLACK HILLS ENERGY
1731 WINDHOEK DRIVE
LINCOLN, NE 68512
douglas.law@blackhillscorp.com

KURT J. BOEHM, ATTORNEY
BOEHM, KURTZ & LOWRY
36 E SEVENTH ST STE 1510
CINCINNATI, OH 45202
kboehm@bkllawfirm.com

JODY KYLER COHN, ATTORNEY
BOEHM, KURTZ & LOWRY
36 E SEVENTH ST STE 1510
CINCINNATI, OH 45202
jkylercohn@bkllawfirm.com

JOSEPH R. ASTRAB, CONSUMER COUNSEL
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Joseph.Astrab@ks.gov

TODD E. LOVE, ATTORNEY
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Todd.Love@ks.gov

SHONDA RABB
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Shonda.Rabb@ks.gov

DELLA SMITH
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Della.Smith@ks.gov

MELISSA M. BUHRIG, Exec. Vice President, Gen. Counsel & Secretary
CVR REFINING CVL, LLC
2277 Plaza Dr., Ste. 500
Sugar Land, TX 77479
mmbuhrig@CVREnergy.com

JASON T GRAY, ATTORNEY
DUNCAN & ALLEN
1730 Rhode Island Ave., NW
Suite 700
Washington, DC 20036
jtg@duncanallen.com

Justin Bieber
ENERGY STRATEGIES, LLC
PARKSIDE TOWERS
215 S STATE ST STE 200
SALT LAKE CITY, UT 84111
jbieber@energystrat.com

CATHRYN J. DINGES, SR DIRECTOR &

REGULATORY AFFAIRS COUNSEL
EVERGY KANSAS CENTRAL, INC
818 S KANSAS AVE
PO BOX 889
TOPEKA, KS 66601-0889
Cathy.Dinges@evergy.com

LESLIE WINES, Sr. Exec. Admin. Asst.
EVERGY KANSAS CENTRAL, INC
818 S KANSAS AVE
PO BOX 889
TOPEKA, KS 66601-0889
leslie.wines@evergy.com

COLE A BAILEY, CORPORATE COUNSEL DIRECTOR
EVERGY KANSAS SOUTH, INC. D/B/A EVERGY KANSAS CENTRAL
818 S KANSAS AVE, PO Box 889
TOPEKA, KS 66601-0889
cole.bailey@evergy.com

DARRIN IVES, VP - REGULATORY AFFAIRS
EVERGY METRO, INC D/B/A EVERGY KANSAS METRO
One Kansas City Place
1200 Main St., 19th Floor
Kansas City, MO 64105
DARRIN.IVES@EVERGY.COM

RONALD A. KLOTE, DIRECTOR, REGULATORY AFFAIRS
EVERGY METRO, INC D/B/A EVERGY KANSAS METRO
ONE KANSAS CITY PLACE
1200 MAIN, 19TH FLOOR
KANSAS CITY, MO 64105
ronald.klote@evergy.com

DAVID BANKS, CEM, CEP
FLINT HILLS ENERGY CONSULTANT
117 S PARKRIDGE
WICHITA, KS 67209
david@fheconsultants.net

DANIEL J BULLER, ATTORNEY
FOULSTON SIEFKIN LLP
7500 COLLEGE BOULEVARD, STE 1400
OVERLAND PARK, KS 66201-4041
dbuller@foulston.com

MOLLY E MORGAN, ATTORNEY
FOULSTON SIEFKIN LLP
1551 N. Waterfront Parkway
Suite 100
Wichita, KS 67206
mmorgan@foulston.com

LEE M SMITHYMAN, ATTORNEY
FOULSTON SIEFKIN LLP
7500 COLLEGE BOULEVARD, STE 1400
OVERLAND PARK, KS 66201-4041
lsmithyman@foulston.com

C. EDWARD WATSON, ATTORNEY
FOULSTON SIEFKIN LLP
1551 N. Waterfront Parkway
Suite 100
Wichita, KS 67206
CEWATSON@FOULSTON.COM

JAMES P ZAKOURA, ATTORNEY
FOULSTON SIEFKIN LLP
7500 COLLEGE BOULEVARD, STE 1400
OVERLAND PARK, KS 66201-4041
jzakoura@foulston.com

JAKE MILLER, COUNSEL
GRISSOM MILLER LAW FIRM LLC
1600 GENESSEE STREET
STE 460
KANSAS CITY, MO 64102
JAKE@GRISSOMMILLER.COM

Constance Chan, Senior Category Manager - Electricity & Business Travel
HF SINCLAIR EL DORADO REFINING LLC
2323 Victory Ave. Ste 1400
Dalla, TX 75219
constance.chan@hfsinclair.com

Jon Lindsey, Corporate Counsel
HF SINCLAIR EL DORADO REFINING LLC
550 E. South Temple
Salt Lake City, UT 84102
jon.lindsey@hfsinclair.com

CHRIS UBEL, BUSINESS MANAGER
IBEW LOCAL UNION NO. 304
3906 NW 16TH STREET
TOPEKA, KS 66615

BRIAN G. FEDOTIN, GENERAL COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Brian.Fedotin@ks.gov

PATRICK HURLEY, CHIEF LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION

1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Patrick.Hurley@ks.gov

CARLY MASENTHIN, LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Carly.Masenthin@ks.gov

LORNA EATON, MANAGER OF RATES AND REGULATORY AFFAIRS
KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC.
7421 W 129TH STREET
OVERLAND PARK, KS 66213
lorna.eaton@onegas.com

LORNA EATON, MANAGER RATES & REGULATORY - OKE01026
KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC.
7421 W 129TH STREET
OVERLAND PARK, KS 66213
invoices@onegas.com

ROBERT E. VINCENT, MANAGING ATTORNEY
KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC.
7421 W. 129TH STREET
OVERLAND PARK, KS 66213
robert.vincent@onegas.com

VALERIE SMITH, ADMINISTRATIVE ASSISTANT
MORRIS LAING EVANS BROCK & KENNEDY
800 SW JACKSON
SUITE 1310
TOPEKA, KS 66612-1216
vsmith@morrislaing.com

TREVOR WOHLFORD, ATTORNEY
MORRIS LAING EVANS BROCK & KENNEDY
800 SW JACKSON
SUITE 1310
TOPEKA, KS 66612-1216
twohlford@morrislaing.com

GLENDA CAFER, MORRIS LAING LAW FIRM
MORRIS LAING EVANS BROCK & KENNEDY
CHTD
800 SW JACKSON STE 1310
TOPEKA, KS 66612-1216
gcafer@morrislaing.com

RITA LOWE, PARALEGAL
MORRIS LAING EVANS BROCK & KENNEDY
CHTD
300 N MEAD STE 200
WICHITA, KS 67202-2745
rlowe@morrislaing.com

WILL B. WOHLFORD, ATTORNEY
MORRIS LAING EVANS BROCK & KENNEDY
CHTD
300 N MEAD STE 200
WICHITA, KS 67202-2745
wwohlford@morrislaing.com

TIM OPITZ
OPITZ LAW FIRM, LLC
308 E. HIGH STREET
SUITE B101
JEFFERSON CITY, MO 65101
tim.opitz@opitzlawfirm.com

ANNE E. CALLENBACH, ATTORNEY
POLSINELLI PC
900 W 48TH PLACE STE 900
KANSAS CITY, MO 64112
acallenbach@polsinelli.com

FRANK A. CARO, ATTORNEY
POLSINELLI PC
900 W 48TH PLACE STE 900
KANSAS CITY, MO 64112
fcaro@polsinelli.com

JARED R. JEVONS, ATTORNEY
POLSINELLI PC
900 W 48TH PLACE STE 900
KANSAS CITY, MO 64112
JJEVONS@POLSINELLI.COM

Greg Wright
Priority Power Mgt.
12512 Augusta Dr
Kansas City, KS 66109
gwright@prioritypower.com

KACEY S MAYES, ATTORNEY
TRIPLETT, WOOLF & GARRETSON, LLC
2959 N ROCK RD STE 300
WICHITA, KS 67226
ksmayes@twgfirm.com

TIMOTHY E. MCKEE, ATTORNEY
TRIPLETT, WOOLF & GARRETSON, LLC
2959 N ROCK RD STE 300
WICHITA, KS 67226
TEMCKEE@TWGFIRM.COM

JOHN J. MCNUTT, General Attorney

U.S. ARMY LEGAL SERVICES AGENCY
REGULATORY LAW OFFICE
9275 GUNSTON RD., STE. 1300
FORT BELVOIR, VA 22060-5546
john.j.mcnutt.civ@army.mil

KEVIN K. LACHANCE, CONTRACT LAW ATTORNEY
UNITED STATES DEPARTMENT OF DEFENSE
ADMIN & CIVIL LAW DIVISION
OFFICE OF STAFF JUDGE ADVOCATE
FORT RILEY, KS 66442
kevin.k.lachance.civ@army.mil

KEVIN K. LACHANCE, CONTRACT LAW ATTORNEY
UNITED STATES DEPARTMENT OF DEFENSE
ADMIN & CIVIL LAW DIVISION
OFFICE OF STAFF JUDGE ADVOCATE
FORT RILEY, KS 66442
kevin.k.lachance.civ@army.mil

/s/ Cathy Dinges
Cathy Dinges