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

DIRECT TESTIMONY OF

PATRICK ARON BRANSON

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

January 31, 2025

I. INTRODUCTION

Q. Please state your name and business address.

A. Patrick Aron Branson. My business address is 1200 Main, Kansas City, Missouri 64105.

Q. By whom and in what capacity are you employed?

A. I am employed by Evergy Metro, Inc. and serve as Manager - Regulatory Accounting for Evergy Metro, Inc. d/b/a Evergy Kansas Metro ("EKM"), Evergy Kansas Central, Inc. and Evergy South, Inc., collectively d/b/a as Evergy Kansas Central, Evergy Metro, Inc. d/b/a as Evergy Missouri Metro ("EMM"), Evergy Missouri West, Inc. d/b/a Evergy Missouri West ("EMW"), 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 "Company").

Q. What are your responsibilities with EKC?

A. My responsibilities include the coordination, preparation, and review of financial information and schedules associated with rate case and other regulatory filings for EKC as well as for other operating utilities of Evergy, Inc.

Q. Please describe your education, experience and employment history.

A. I received a Bachelor of Science in Business Administration with a major in Accounting from Missouri State University and a Master of Business Administration from St. Louis University. I am a Certified Public Accountant holding a certificate in the State of Oklahoma. I was first employed by Kansas City Power & Light in 2002 as a Property Accountant and since then have held positions as a Regulatory Analyst and Regulatory Lead. I was promoted to my current position as Manager – Regulatory Accounting in February 2024.

Q. Have you previously testified in a proceeding before the Kansas Corporation Commission ("Commission" or "KCC") or before any other utility regulatory agency?

A. No. I have not previously provided written testimony.

Q. What is the purpose of your testimony?

A. The purpose of my testimony is to explain and quantify certain accounting and other adjustments made to the test year for EKC including:

Accounting Category	**Adjustments**
Rase Base Adjustments	RB-20 Plant in Service RB-21 Construction Work in Progress RB-28/CS-28 Western Plains Wind Farm RB-30 Reserve for Depreciation RB-32/CS-32 Persimmon Creek Wind Farm RB-75 Nuclear Fuel Inventory
Cost of Service Adjustments	CS-84 Transfer EKC's 8% Interest in Jeffrey Energy Center (JEC) CS-10/CS-76 Interest on Customer Deposits CS-85 Regulatory Assessments CS-109 Lease Expense CS-120 Depreciation Expense CS-121 Amortization Expense
Schedules	Cash Working Capital

II. RATEBASE ADJUSTMENTS

RB-20 Plant in Service

Q. Please explain adjustment RB-20.

A. Plant in service projected to March 31, 2025, for EKC is $12,104,651,925. EKC rolled the test year-end June 30, 2024, plant balances forward to March 31, 2025, by using the actual results through June 30, 2024 and the 2024-2025 capital budgets for subsequent capital additions through March 31, 2025. Projected plant additions, net of projected retirements, were added to actual balances to arrive at projected plant balances at March 31, 2025. These projections will be replaced with actual capital investments for plant placed in service as of the true-up date and will be updated for changes as the result of Federal Energy Regulatory Commission ("FERC") Order 898.

Q. What are some of the significant projects included in the projected capital additions through the true-up date of March 31, 2025?

A. Projects included in projections include Advanced Distibution Management System software, Transmission Enterprise Asset Management software, Maximo software upgrade, 12kV pole inspections, Jeffery Energy Center Unit 2 reheat pendant and casing blade replacements and cooling tower rebuild, Dearing Bee Creek Junction 69 kV rebuild, and Tecumseh Hill stull tap 115kV.

Q. Please explain the adjustment that was made in RB-20 for EKC regarding the 800 South Kansas Avenue disallowance?

A. This adjustment is consistent with the approach that has been used in prior cases. This adjustment removes costs associated with refurbishing executive office space at 800 South Kansas Avenue more than a decade ago. The adjustment removes any amount from plant in service in excess of the inflation-adjusted cost incurred in 1992 to renovate the current executive offices. In addition, accumulated depreciation included in RB-30 and depreciation expense associated with these costs have been removed.

Q. Briefly describe FERC Order 898?

A. In June 2023, FERC issued Order 898 to update the Uniform System of Accounts (USOA) for certain categories of assets including solar and wind generation, energy storage, environmental credits and computer hardware, software and communications equipment.

The effective day of FERC Order 898 was January 1, 2025 with prospective application required.

Q. How will implementation of FERC Order 898 affect this case?

A. There will be no impact to the revenue requirement amount. The impact is merely a reclassification from one account to another. The Company will be creating new plant and Operations and Maintenance ("O&M") accounts for solar and wind renewable generation and energy storage as well as creation of new plant and O&M accounts within existing functions for computer software, hardware and communication equipment. Since the effective date was not until January 1, 2025, after the completion of the Company's direct filing calculation, the Company's direct filing will not reflect the reclassification changes. In the true-up to March 31, 2025, the Company plans to reflect plant in service as well as the plant reserve in the new plant utility accounts. However, for Cost of Service, the Company plans to reflect any account changes within the cost-of-service adjustments themselves with the exception of Depreciation and Amortization Expense since these expenses follow the new plant accounts. The company proposes no change to the Authorized Depreciation or Amortization rates for the FERC 898 changes as the assets being transferred will use the existing authorized rate for the account that the assets are being transferred from until the next depreciation study.

Q: Are capital additions associated with the building of the Panasonic facility included in this revenue requirement calculation?

A: Capital additions incurred that are directly assignable to the ability to provide electric generation for the Panasonic facility will not be included in the revenue requirement in determining rates for all retail customers. Panasonic will be responsible for paying these directly assignable costs incurred. However, after the Company's developed revenue requirement for its initial filing was completed, we identified amounts already in-service as of June 30, 2024, that were inadvertently included in the revenue requirement model due to timing differences between amounts incurred by EKC and reimbursements from Panasonic. EKC will work with Staff to ensure the removal of these costs from the revenue requirement at the time of true-up. The result will be that no costs incurred to serve the Panasonic facility will be reflected in the revenue requirement resulting from this proceeding.

RB-21 Construction Work in Progress

Q. Please explain adjustment RB-21.

A. This adjustment includes in rate base the anticipated March 31, 2025, construction work in progress ("CWIP") balances for EKC. The adjustment is based upon the Company's 2025 capital budgets and includes projects that are projected to be placed in service between April 1, 2025, and June 30, 2025, or within one year of the test period. The amount of the rate base adjustment is $146,786,247.

Inclusion of CWIP in rate base is authorized by K.S.A. 66-128, which states in relevant part:

> (b)(1) For the purposes of this act, except as provided by subsection (b)(2), property of any public utility which has not been completed and dedicated to commercial service shall not be deemed to be used and required to be used in the public utility's service to the public.
>
> (2) Any public utility property described in subsection (b)(1) shall be deemed to be completed and dedicated to commercial service if: (A) Construction of the property will be commenced and completed in one year or less; (B) the property is an electric generation facility that converts wind, solar, biomass, landfill gas or any other renewable source of energy; (C) the property is an electric generation facility or addition to an electric generation facility; or (D) the property is an electric transmission line, including all towers, poles and other necessary appurtenances to such lines, which will be connected to an electric generation facility.

The Company will replace the projects that are projected to be placed in service between April 1, 2025, and June 30, 2025, with projected CWIP balances for the same period given actual March 31, 2025, CWIP balances.

Q. Is there a process to verify the projects included in CWIP at the true-up date were placed in service by June 30, 2025?

A. Yes, similar to the 2023 EKC rate case, the company can provide the actual in-service dates of the projects projected to be in service from April 1, 2025, through June 30, 2025, as soon as available.

Q. How were the March 31, 2025 projected CWIP balances calculated?

A. We used the 2025 capital budget for the anticipated balances at March 31, 2025, and then excluded any projects with an in-service date after June 30, 2025, which is one year from the test year date of this rate case proceeding. The adjustment reflects short-term and power plant construction activity that has been forecasted to commence but are not expected to be completed by March 31, 2025. This adjustment excludes CWIP related income-producing projects, such as transmission projects, which are recovered through the Transmission Delivery Charge ("TDC"). The projects covered in this adjustment will be placed in service to benefit customers within 12 months from the end of the test year.

RB-28/CS-28 Western Plains Wind Farm

Q. Please explain the background surrounding adjustments RB-28 and CS-28 in connection with the Western Plains Wind Farm.

A. This adjustment is the result of the Stipulation and Agreement ("S&A") resulting from EKC's 2018 rate case Docket No. 18-WSEE-328-RTS ("18-328 S&A") in which the settling parties agreed the recovery of the Western Plains Wind Farm would be through a fixed price Purchase Power Agreement ("PPA") approach. The S&A states in pertinent part:

> The Parties agree that the Western Plains Wind Farm will be recovered by Westar through a fixed price PPA approach. The revenue requirement decrease agreed to by the Parties and stated above includes a levelized revenue requirement for Western Plains of $23,697,593 which assumes a 46.57% capacity factor, and 1,144,717 MWhs, which equates to $20.70 MWh.[1]

Q. Please explain how adjustment RB-28 and CS-28 were completed.

A. The adjustments made to EKC revenue requirement associated with the Western Plains Wind Farm were made in four steps. First, in RB-28 the actual amount of gross plant, accumulated depreciation, materials and supplies and associated accumulated deferred income taxes were removed from rate base. In addition, by removing the gross plant from rate base the associated depreciation expense for the wind farm is removed. Second, in adjustment CS-28 all test year operation and maintenance expenses associated with the wind farm facility, as well as all taxes other than income taxes, were removed from the test year cost of service. Third, the production tax credits associated with the wind farm facility were removed from the revenue requirement tax calculation. Finally, the above adjustments were required in order to implement the final step of adding the levelized revenue requirement amount of $23,697,593 as provided for in the 18-328 S&A. By making this series of adjustments the revenue requirement for EKC appropriately includes the levelized revenue requirement amount agreed to in the 2018 rate case.

Q. Did the 18-328 S&A have any additional language associated with the capacity factor generated from the performance of the Western Plains Wind Farm?

[1] *Non-Unanimous Stipulation and Agreement*, Docket No. 18-WSEE-328-RTS at p. 6, section III.D.

A. Yes. The S&A established a three-year rolling average range from 44.57% to 48.57%. If the wind farm operated outside of the range, the S&A contained requirements that a charge or credit would be included in the Company's Actual Cost Adjustment ("ACA") included in the Retail Energy Cost Adjustment ("RECA") depending on if the wind farm was above or below the range established in that case.[2]

Q. Does this capacity factor requirement impact the revenue requirement calculation in this rate case?

A. No. It should be noted as well that the Western Plains Wind Farm capacity factor's three-year rolling average has operated within the range established since the 2018 rate case. Please see the direct testimony of John Bridson filed in this case on the request to remove this performance band prospectively.

RB-30 Reserve for Depreciation

Q. Please explain adjustment RB-30.

A. This adjustment rolls forward the EKC reserve for depreciation from June 30, 2024 to balances projected as of March 31, 2025. The projected plant reserve for depreciation calculated to March 31, 2025, is $4,634,188,934.

Q. How was the reserve for depreciation roll-forward accomplished?

A. The depreciation/amortization provision component was calculated in two steps: (i) the June 2024 depreciation provision was multiplied by nine months to approximate the provision that will be charged to the reserve for depreciation from July 2024 through March 2025 for plant existing at June 30, 2024; and (ii) the depreciation/amortization through March 31, 2025 attributable to projected net plant additions from July 2024 through March 2025 was

[2] *See id.*

estimated. In the second step, we assumed the net plant additions occurred ratably over this period. This amount will be replaced with actuals at the true-up date of March 31, 2025.

Q. Was the impact of retirements included in the roll-forward?

A. Yes. Projected retirements for the period July 2024 through March 2025 were based on actual test period retirements adjusted for material one-time adjustments that occurred during the test period, which represents a level that is most representative of historical retirements for EKC.

RB-32/CS-32 Persimmon Creek Wind Farm

Q. Please explain the background surrounding adjustments RB-32 and CS-32 in connection with the Persimmon Creek Wind Farm.

A. This adjustment is the result of the Stipulation and Agreement ("S&A") resulting from EKC's 2023 rate case in Docket No. 23-EKCE-775-RTS ("23-775 S&A") in which the settling parties agreed the Persimmon Creek Wind Farm would be recovered by EKC through a levelized revenue requirement approach. The S&A states in pertinent part:

> The Parties agree that the Persimmon Creek Wind Farm will be recovered by EKC through a levelized revenue requirement approach. The revenue requirement increase agreed to by the Parties and stated above includes a levelized revenue requirement for Persimmon Creek of $18,589,530.

Q. Please explain how adjustments RB-32 and CS-32 were completed.

A. The adjustments made to EKC revenue requirement associated with the Persimmon Creek Wind Farm were made in four steps. First, in RB-32 the actual amount of gross plant, accumulated depreciation, materials and supplies and associated accumulated deferred income taxes were removed from rate base. In addition, by removing the gross plant from rate base the associated depreciation expense for the wind farm is removed. Second, in adjustment CS-32 all test year operation and maintenance expenses associated with the wind farm facility, as well as all taxes other than income taxes, were removed from the test year cost of service. Third, the production tax credits associated with the wind farm facility were removed from the revenue requirement tax calculation. Finally, the above adjustments were required in order to implement the final step of adding the levelized revenue requirement amount of $18,589,530 as provided for in 23-775 S&A. By making this series of adjustments the revenue requirement for EKC appropriately includes the levelized revenue requirement amount agreed to in the 2023 rate case.

RB-75 Nuclear Fuel Inventory

Q. Please explain adjustment RB-75.

A. The Company normalized the nuclear fuel inventory balances based on an 18-month average to coincide with the 18-month Wolf Creek refueling cycle. Nuclear fuel inventory balances increase significantly at the time of a refueling outage and then decrease systematically until the next refueling outage. An averaging method minimizes these changes.

Q. What period was used for the 18-month averaging?

A. The Company used the period October 2023 through March 2025. Projections were used for the balances ending October 2024 through March 2025.

Q. What level of rate base will be included in the filings?

A. The nuclear fuel inventory rate base amount for this case is $92,153,304.

Q. Will this adjustment be trued-up?

A. As projections were used, the Company will true up those amounts to actuals through March 31, 2025.

CS-84 Transfer EKC's 8% interest in Jeffrey Energy Center (JEC)

Q. Please explain the background surrounding EKC's 8% interest in JEC.

A. Prior to EKC's 2023 rate case, the 8% interest in JEC was not allowed in base rates and EKC recorded this interest on Jeffery Energy Center's NonRegulated ("JECNR") books. In the 23-775 S&A, the settling parties agreed that the revenue requirement associated with EKC's 8% interest in Jeffery Energy Center should be included in base rates.

Q. Please describe CS-84 adjustment to transfer EKC's 8% interest in JEC to regulated revenue requirement.

A. This adjustment is needed in order to include the cost-of-service activity recorded on JECNR's books during the test period in EKC's revenue requirement in this case. For the majority of calendar year 2023, plant and reserve balances were classified as non-utility on the JECNR's balance sheet and cost of service (expenses and revenues) were recorded below the line on JECNR's income statement. In December 2023, after the 23-775 Order, plant and reserve were moved to utility accounts on JECNR's balance sheet and expenses and revenues began being recorded above the line on JECNR's income statement. However, all balances still remain on JECNR's books at this time. Rate base items on JECNR's books such as plant, plant reserve, prepayments, materials and supplies as well as accumulated deferred income taxes were included in EKC's respective rate base adjustments in this case. Adjustment CS-84 transfers expenses and revenues recorded on JECNR's books during the test period and includes that activity in EKC's revenue requirement in this case.

III. COST OF SERVICE ADJUSTMENTS

CS-10/CS-76 Interest on Customer Deposits

Q. Please explain adjustment CS-10.

A. This adjustment is necessary to include test year customer deposit interest from EKC customers in cost of service. The test year amount is $265,234.

Q. Please explain adjustment CS-76

A. The Company annualized customer deposit interest based on the Commission's authorized interest rate of 5.05% for calendar year 2024. The amount of this adjustment is ($26,868).

CS- 85 Regulatory Assessments

Q. Please explain adjustment CS-85.

A. EKC annualized Kansas regulatory assessments from both Staff and CURB based on a 3-year average of actual assessments for the period July 2021 through June 2024. Additionally, the FERC assessments were annualized based upon budgeted fees for 2024.

Q. What are the amounts of the adjustments?

A. The total adjustment to the test year is $674,949.

Q. Will these adjustments be updated?

A. Yes. Actual assessment costs in effect at March 31, 2025 will be included in the adjustment at the time of true-up.

CS-109 Lease Expense

Q. Please explain adjustment CS-109.

A. An annualized level of lease expense was included in revenue requirements based on a review of leases that were in effect during the test period as well as through the most recent actuals at the time the adjustment was completed.

Q. What was the amount of the adjustment?

A. The total adjustment to the test year is $2,650,027

Q. Will this adjustment be updated?

A. Yes. Actual lease expense through March 31, 2025, will be included in the adjustment at the time of true-up.

CS-120 Depreciation Expense

Q. Please explain adjustment CS-120.

A. We calculated annualized depreciation expense by applying EKC's jurisdictional depreciation rates to adjusted plant in service balances. The jurisdictional rates used in the annualization were those ordered by the Commission for EKC in the 23-775 Docket.

Q. Was a depreciation study required to be filed for this rate case?

A. No, a depreciation study was not required in this case. In Docket No. 08-GIMX-1142-GIV ("08-1142 Docket"), the Commission ordered utilities in the state of Kansas to file depreciation studies every five to seven years, concurrent with or just before a rate case. As such, the last time EKC filed a full depreciation study was in the 23-775 Docket which covered the plant balance period through December 31, 2021.

Q. Are there new plant accounts for which an authorized depreciation rate is needed?

A. No, not for any depreciable plant. However, there is a new amortizable plant account for which a rate is needed and will be discussed next. Note, there are FERC 898 impacts as discussed earlier in my testimony under RB-20 Plant in Service. On the new plant accounts created as a result of the FERC 898 changes, the company used the existing authorized rate for the plant account from which the assets are being transferred.

CS-121 Amortization Expense

Q. Please explain adjustment CS-121.

A. EKC annualized amortization expense applicable to certain plant which includes computer software, leasehold improvements, other intangible plant, as well as amortization of the LaCygne 2 lease, by multiplying June 2024 amortization expense by twelve months. In addition, for plant additions forecasted from July 2024 to March 2025, an annual amount of amortization expense was calculated associated with the forecasted assets. This amount will be trued-up using activity as of March 2025. The amortization adjustment for EKC is $8,127,987.

Q. What amortization periods were used to amortize intangible assets?

A. Computer software is amortized over either a three-, five-, ten- or fifteen-year amortization period, depending on the nature of the asset, consistent with the Company's past practice. Amortization of individual leasehold improvements and the LaCygne 2 lease are based on the length of the lease. Accumulated amortization is maintained by each individual intangible asset and amortization stops when the net book value reaches zero.

Q. Were there any new amortization rate requests in this case?

A. Yes, only one. New plant account 30316 for three-year software was added since the last case. The Company is amortizing a few software packages over a three-year life or 33.33% amortization rate annually. Under the new FERC 898 rule, Account 30316 will be transferred to the new account 397021 beginning January 1, 2025.

IV. CASH WORKING CAPITAL

Q. Please discuss Cash Working Capital ("CWC").

A. CWC is included in rate base as summarized on Schedule PAB-1.

Q. Why is it necessary to calculate an amount of CWC?

A. CWC is the amount of cash required by a utility to pay the day-to-day expenses incurred to provide utility service to its customers. A lead/lag study is generally used to analyze the cash inflows from payments received by the company and the cash outflows for disbursements paid by the company. When the utility receives payment from its retail customers for utility service less quickly than it makes the disbursements for utility expenses, then the company has a positive CWC requirement. Conversely, when the utility receives payment from its retail customers for utility service more quickly than it makes the disbursements for utility expenses it has a negative CWC requirement.

Q. How did you determine the amount of CWC for this rate case?

A. We relied upon the lead lag study provided to Staff in the 23-775 Docket. The Company applied the lead/lag factors from the last study to the appropriate cost of service amounts. The application of the individual lead/lag factors to applicable amounts is shown on **Schedule PAB-1.**

Q: **Were any of the factors updated from those used in the 2023 Case?**

A: Yes, the Company updated the retail revenue lag factor.

Q: **Please explain why the retail revenue lag factor was updated.**

A: We updated the retail revenue lag factor to reflect the appropriate collection lag during the test period. The retail revenue factor used by the Company in this case was 24.13 days, made up of four components: service period lag, billing lag, collection lag and the payment processing lag. The service period, billing and payment processing lags remained the same as last case. However, the company updated the collection lag from 6.09 days in the 2023 Case to 5.83 days in this case. This resulted in a total retail revenue lag of 24.13 days in the current rate case.

Q: Why was it necessary to update the collection lag?

A: The collection lag is a weighted value of two components: 1) the percentage of receivables sold under EKC's accounts receivable program and (2) an average number of days outstanding for the percentage that is not sold. The percentage of receivables sold in the test period was revised from 78.08% in the 2023 Case to 78.55% in the current rate case. The average number of days that bills are outstanding was recalculated for the period July 1, 2023, to June 30, 2024, resulting in a revision from 27.77 days in the 2023 Case to 27.20 days in the current rate case.

Q. Does this conclude your testimony?

A. Yes, it does.

Evergy
2025 RATE CASE - KS Central - DIRECT
TY 6/30/24; True-Up 3/31/25

Cash Working Capital

Line No.	Account Description	Jurisdictional Test Year Expenses	Revenue Lag	Expense Lead	Net (Lead)/Lag (C) - (D)	Factor (Col E/366)	CWC Req (B) X (F)
	A	B	C	D	E	F	G
	Operations & Maintenance Expense						
1	Gross Payroll excl Taxes, WC and Accrued Vac	116,502,087	24	13	11	0	3,424,842
2	Wolf Creek Payroll	33,046,968	24	13	11	0	971,490
3	FICA Taxes - Employers	11,737,592	24	13	11	0	345,053
4	Accrued Vacation	4,835,191	24	365	(341)	(1)	(4,515,539)
5	Coal, Freight, Additives & Handling - Acct 501 (non-la	(467,871)	0	0	0	0	0
6	Nuclear Fuel - Acct 518 (non-labor)	(0)	0	0	0	0	0
7	Fuel - Acct 547 (non-labor)	0	0	0	0	0	0
8	Purchased Power - Acct 555 (non-labor)	22,023,748	0	0	0	0	0
9	Pension Expense	2,552,716	24	50	(26)	(0)	(180,229)
10	Employee Benefits	(833,209)	24	24	0	0	(548)
11	Nuclear Prod O&M Excl Fuel & Payroll	34,168,145	24	13	11	0	1,004,450
12	Cash Vouchers	296,335,853	24	35	(11)	(0)	(8,987,501)
13	**Total Operation & Maintenance Expense**	**519,901,220**					**(7,937,981)**
	Taxes other than Income Taxes						
14	City Franchise Taxes	86,977,720	9	6	3	0	719,651
15	Ad Valorem / Property Taxes	150,802,068	24	253	(229)	(1)	(94,749,146)
16	Sales Taxes - KS	53,852,226	9	13	(4)	(0)	(563,604)
17	Use Taxes and Gas tax - KS	6,565,417	9	13	(4)	(0)	(68,712)
18	**Total Taxes other than Income Taxes**	**298,197,431**					**(94,661,811)**
	Tax Offset From Rate Base						
19	Current Income Taxes-Federal	44,118,612	24	38	(14)	(0)	(1,662,003)
20	Current Income Taxes-State	0	0	0	0	0	0
21	Interest Expense	150,065,620	24	91	(67)	(0)	(27,665,522)
22	**Total Offset from Rate Base**	**194,184,232**					**(29,327,525)**
23	Misc Revenue Incl Transmission for Others	**(19,384,603)**	24	37	(13)	(0)	**677,133**
24	Bulk Power Sales	**(87,889,529)**	0	0	0	0	**0**
25	**Total Cash Working Capital Requirement**	**905,008,751**					**(131,250,183)**

STATE OF KANSAS)
) ss:
COUNTY OF SHAWNEE)

VERIFICATION

Aron Branson, being duly sworn upon his oath deposes and states that he is the Manager, Regulatory Accounting, 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.

Aron Branson

Aron Branson

Subscribed and sworn to before me this 31st day of January 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