

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

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**REBUTTAL TESTIMONY OF**

**MARISOL E. MILLER**

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

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**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. My name is Marisol E. Miller. 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. I serve as Senior Manager-Regulatory Affairs 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?**

A. My general responsibilities are to provide support for the regulatory activities of the operating utilities of Evergy, Inc., in both the Kansas and Missouri jurisdictions. Specifically, my duties include oversight of class cost of service, tariff management, load analysis, and rate design. I also manage certain analytical activities for the department including rate change implementation, billing determinant calculation, and retail revenue calculation.

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

A. I hold a Master of Business Administration degree from Rockhurst University with an emphasis in Management. I also hold a Bachelor of Science in Business Administration magna cum laude with an emphasis in Business Finance and Banking/Financial Markets from the University of Nebraska at Omaha. In addition to those academic credentials, the Institute of Internal Auditor’s (“IIA”) and the Association of Certified Fraud Examiners

1 (“ACFE”) have certified me as a Certified Internal Auditor and Certified Fraud Examiner,  
2 respectively.

3 I have worked in various roles in Financial Analysis, Financial Reporting, and Internal  
4 Auditing. I joined KCP&L (now Evergy Metro, Inc.) in August of 2006 as a Lead Internal  
5 Auditor. I led various projects of increasing complexity and, most notably, was the on-site  
6 Internal Auditor for the approximately \$2 billion Comprehensive Energy Plan Iatan 2  
7 Construction project.

8 I have worked in the Regulatory Affairs Department since 2011 holding various  
9 positions covering areas including Integrated Resource Planning (“IRP”), Missouri Energy  
10 Efficiency Investment Act (“MEEIA”)/Demand-Side Management (“DSM”), compliance  
11 reporting for multiple areas in transmission and delivery, and rate case support.

12 **Q. Have you previously testified in proceedings before the Kansas Corporation Commission**  
13 **(“Commission” or “KCC”) or before any other utility regulatory agency?**

14 A. Yes. I have provided written testimony before the KCC and have provided written and oral  
15 testimony in proceedings before the Missouri Public Service Commission (“MPSC”).

16 **Q. What is the purpose of your rebuttal testimony?**

17 A. The purpose of my rebuttal testimony is to address the following:

18 RETAIL REVENUE ADJUSTMENT:

- 19 • Address adjustment to retail revenues as presented in the testimony of Staff witness Dr.  
20 Robert Glass and Staff Witness Andria Jackson.

21 CLASS COST OF SERVICE (“CCOS”) STUDY:

- 22 • Review of the CCOS Study testimony of Kansas Corporation Commission Staff  
23 (“Staff”) witness Ms. Kristina Luke Fry;
- 24 • Review of CCOS Study testimony of CURB witness Mr. Glenn Watkins;

- Review of CCOS Study testimony of Sinclair witness Mr. Justin Bieber
- Review of CCOS Study testimony of Walmart witness Ms. Kavita Maini
- Review analysis and testimony offered by Schools witness Mr. Justin Waters

#### REVENUE ALLOCATION AND RATE DESIGN

- Address revenue increase allocation presented by Staff witness Dr. Ellis, CURB witness Mr. Watkins, Commercial Intervenors witness Mr. Andrews, HF Sinclair witness Mr. Bieber, Kroger witness Mr. Robertson,
- Address Residential Customer Charge and Rate Design presented in the testimony of CURB witness Glenn Watkins and Staff witness Dr. Ellis, Address Commerical & Industrial Rate Design as presented in the testimony of Andrews, Walmart/CCPS witness Maini, and Kroger witness Robertson.

#### OTHER

- Address discussion of changes to the Off-Peak Rider.

### **II. RETAIL REVENUE ADJUSTMENT**

**Q. Did any intervenors propose adjustments to retail revenues?**

A. Yes, Staff witnesses Dr. Glass and Andria Jackson.

**Q. How does Evergy respond to Staff witness Dr. Glass?**

A. Evergy response to Dr. Glass is provided by Evergy witness Al Bass.

**Q. Please describe Staff Adjustment No. 18 made by Ms. Jackson?**

A. Staff Adjustment No. 18 increases TY Retail Revenue by \$235,605. This is related to annualization of a special contract change, removal of ECA billing determinants, and modeling formula corrections.

**Q. Do you agree with the adjustments made by Ms. Jackson?**

A. Yes, these adjustments align with company provided updates provided post Direct.

### 1 III. CLASS COST OF SERVICE STUDY

2 *Rebuttal to KCC witness Kristina A Luke Fry – Staff*

3 **Q. Can you please provide a summary of Kristina A Luke Fry’s testimony?**

4 A. Ms. Fry provided testimony on a number of topics, but my testimony is focused on Ms. Fry’s  
5 Class Cost of Service Study (CCOS) and the functionalizing and classifying costs to evaluate  
6 costs attributable to each customer rate class.

7 **Q. How did Evergy define customer classes in their CCOS?**

8 A. Evergy’s customer classes align with Commission approved tariffs and statute and are as  
9 follows; Residential, Residential Distribution Generation, Small General, Medium General,  
10 Large General, Educational Services, Restricted Time of Day, Large Power, Interruptible  
11 Contact Services, Large Tire Manufacturer and Special Contracts.

12 **Q. How did Staff define customer classes in their CCOS Study?**

13 A. While Staff’s CCOS Study presents customer classes that appear similar to those in Evergy’s  
14 CCOS, there are differences in how those classes were defined and grouped. These  
15 differences impact the comparability of the results. Specifically, Staff combined several  
16 distinct customer classes—Industrial Large Power (ILP), Large Tire Manufacturer (LTM),  
17 Special Contract, and Interruptible Contract Service (ICS) into a single aggregated class -  
18 Restricted Time of Day (RTOD), and Educational Service into a single aggregated class.

19 **Q. Why is it important to evaluate costs by customer class definition outlined in Evergy**  
20 **tariffs?**

21 A. Evaluating customer classes separately is important because it recognizes the distinct usage  
22 patterns, load characteristics, and cost drivers of each customer group and aligns with the  
23 tariffs. When customer classes are combined, it can obscure meaningful differences in how  
24 each class uses the system, lead to misallocation of costs and potential cross-subsidization

between customer types and reduce transparency and accuracy in the cost-of-service analysis, making it harder to design fair and equitable rates. Maintaining separate classes ensures that each group is allocated costs in proportion to how they use utility resources.

**Q. Why should the Commission rely on Evergy’s customer class definitions and CCOS results rather than those used by Staff?**

A. Evergy’s approach maintains transparency and ensures cost responsibility is evaluated in a manner that aligns with Company tariffs and customer rate classes. While we understand the rationale behind Staff’s aggregation, we believe that maintaining separate classes enhances transparency and accuracy in the CCOS. This allows for more informed decision-making and supports fairer outcomes for all customer classes. The table below shows the differences of the ROR Index between Evergy and Staff when customer classes are aggregated differently.

**Table 1: Comparisons of ROR Index**

Customer Class	Evergy ROR Index	Staff ROR Index
Residential	0.40	0.88
Residential DG	0.62	1.29
Small General	1.74	1.57
Medium General	2.14	1.50
Large General	2.11	1.20
Educational Services	0.47	0.45
Restricted Time of Day	0.13	
Large Power	1.28	(0.04)
Interruptible Contact Services	3.44	
Large Tire Manufacturer	2.63	
Special Contract	(0.26)	
EV	(2.56)	0.71
Lighting	3.69	(0.93)

1 That said, Evergy sees the benefit of the simplification of Staff's view for reporting and  
2 aggregating purposes but finds it necessary to still evaluate costs at the detailed rate class  
3 level and using that view to determine revenue allocation and perform rate design.

4 *Rebuttal to Kristina Luke Fry KCC Staff, Glenn A. Watkins CURB, Kavita Maini and Justin*  
5 *Bieber Production Plant allocations*

6 **Q. Does the Company have concerns regarding KCC Staff's and CURB's utilization of**  
7 **4CP and P&A, BIP, and 12-CP methods for production cost allocation within the**  
8 **CCOS?**

9 A. Yes.

10 **Q. Has Evergy raised these concerns previously?**

11 A. Yes, in prior Rate Cases 23-EKCE-775-RTS and 18-KCPE-480-RTS.

12 **Q. What specifically are Evergy's concerns regarding the different production cost**  
13 **allocation methods?**

14 A. Evergy evaluated the multiple production allocation methods proposed and identified  
15 concerns with the 4CP, P&A, BIP and 12-CP approaches:

16 The 4CP - Reliance on the 4CP methodology alone to allocate production costs is  
17 fundamentally flawed, as it considers only customer demand during the four coincident peak  
18 hours of the year. This narrow focus fails to account for base load and year-round usage,  
19 both of which are critical drivers of fixed production costs. This can lead to inequitable  
20 outcomes and, more importantly, jeopardize the utility's ability to fully recover its fixed

1 production costs, particularly if customers shift usage away from peak hours without  
2 reducing overall consumption.

3 The P&A method results in under-allocating costs to low load factor customers and  
4 over-allocating to high load factor customers. In contrast, the AED-4CP method avoids this  
5 issue by more accurately reflecting cost causation

6 The BIP method is outdated, developed when utilities operated independently and  
7 generation units served local loads. Today, Evergy operates within the SPP Integrated  
8 Marketplace, where generation is dispatched regionally and power is transacted through  
9 SPP. This environment makes it difficult to classify units as base, intermediate, or peaking,  
10 as many are now dispatched for purposes like congestion management and ancillary  
11 services—not just load-following.

12 12-CP is ideal for utility companies with steady load throughout the year with similar  
13 peaks throughout. Evergy's peaks and overall usage vary significantly on a seasonal basis,  
14 with the highest load and peaks months generally occurring from June through September.

15 **Q. Why does Evergy continue to support the use of the AED- 4CP method for**  
16 **production cost allocation in its CCOS?**

17 A. While the Company acknowledges that multiple production allocation methods exist, we  
18 continue to support the AED-4CP method as the most appropriate. This approach best aligns  
19 with our view of cost causation by recognizing the value of high load factor customers and  
20 identifying customer classes that contribute to lower system load factors and excess capacity.  
21 Following internal analysis, review of public testimony, and consultation with industry



experts, Evergy concluded that AED-4CP more accurately reflects how the system is planned and operated—capturing both average usage and peak demand impacts.

**Q. Did other witnesses support Evergy’s use of AED–4CP production cost allocator?**

A. Yes. Kavita Maini (Walmart) supports AED–4CP as reasonable and reliable for revenue allocation and rate design. Justin Bieber (Sinclair) also supports the AED–4CP method. Both recommend that the Commission approve the use of the AED-4CP in the Company’s proposal.

**Q. What is the Company’s response to CURB’s claim of misapplying the AED–4CP method?**

A. Mr. Watkins states that the Company’s AED-4CP allocator for production demand costs is “nothing more than a 4-CP allocation factor.” While it is true that the AED-4CP and 4CP allocators have produced similar results, from a calculation perspective they are distinct. The same can be said for the traditional AED allocator using NCP for the excess portion. This is demonstrated in the following table.

**Table 2: Comparison of EKC Production Allocation Factors**

Evergy KS Central	A&E 4CP	A&E NCP	4CP
Residential	47.31%	45.78%	47.41%
Res DG	0.19%	0.47%	0.08%
SGS	18.63%	17.72%	18.78%
MGS	10.25%	10.09%	10.38%
LGS	13.18%	13.21%	13.44%
LPS	2.07%	2.06%	2.12%
Educational	3.74%	4.53%	3.76%
RTOD	0.12%	0.18%	0.12%
Special Contracts	3.78%	4.71%	3.49%
Interruptible	0.04%	0.24%	0.00%
LTM	0.39%	0.37%	0.39%
EV	0.03%	0.05%	0.03%
Lighting	0.28%	0.61%	0.00%
	100.00%	100.00%	100.00%

1           What this table shows is that it is not simply that AED-4CP is similar to 4CP; rather,  
2           it is that AED in general is similar to 4CP for the EKC system based on the specific load  
3           characteristics of the EKC rate classes. In fact, using traditional NARUC AED with NCP  
4           would yield similarly close results to 4CP for this system.

5           The purpose of the AED method is to allocate costs to rate classes in a manner that  
6           considers both average demand (energy) and assigns cost responsibility for the excess  
7           generation capacity needed to serve each class's load (excess demand). Because the  
8           Company's residential classes have much lower load factors than the commercial classes,  
9           those classes are allocated a greater share of excess demand costs. That is justified because  
10          the Company must build and maintain more generation to serve a class with a lower load  
11          factor than a higher one. Mr. Watkins' assertion that the AED-4CP method does not provide  
12          a balance between the energy and capacity function of generating facilities is false.

13   **Q.   What is the rationale for using AED-4CP as opposed to AED-NCP as presented in the**  
14   **NARUC manual?**

15   A.   It is well established that the Company is a summer peaking utility, and its production  
16          investment decisions have been driven by the need to provide peak capacity in the four  
17          summer months (June – September). The appropriate sizing of this investment is based on  
18          the coincident peak demands of the customer classes. If Evergy sized its generation fleet  
19          based on the non-coincident peak needs of each customer class, it would oversize its  
20          generation fleet. Basing investment decisions on the class CP results in a more efficient use  
21          of capital and lower overall costs for Evergy customers. The same rationale used by Evergy  
22          in its generation investment decisions supports the use of 4CP for the excess portion of the  
23          AED allocator. This approach ensures alignment with how capacity-related costs are

1 incurred and allocated. This approach is further supported by Mr. Watkins' own testimony,  
2 which acknowledges the limitations of the NCP method:

3 However, because electricity cannot be stored and must be consumed  
4 instantaneously with production, the A&E method bears no resemblance to  
5 how utilities plan, build, and operate their generation facilities. This is  
6 because there is no relationship between the sum of diversified individual  
7 class demands (NCPs) within the generation function, but rather, generation  
8 costs are dependent on hourly contributions to system coincident demand.  
9 The Company's derivation of the AED method using 4CP does reflect how  
10 utilities plan, build, and operate their generation facilities.

11 Given all of the above explanation, Mr. Watkins claims are exaggerated and immaterial in  
12 their impact.

13 *Rebuttal – Justin Bieber CCOS: Special Contracts*

14 **Q. HF Sinclair is one of several customers that has a special contract with Evergy.**

15 **What does this mean?**

16 A. Customers served under a special contract have expressed a competitive need for pricing not  
17 provided under our general rates and negotiated a reduced rate based on commitments  
18 outlined in the terms and conditions of their given contract. The reduced rate fully considers  
19 a customer's unique load characteristics, their cost contributions, and reflects other  
20 considerations important to special contract. The special contract terms and the associated  
21 pricing are reviewed and approved by the Commission.

22 **Q. Does Mr. Bieber fully acknowledge the terms included in the special contract with HF**  
23 **Sinclair in his testimony?**

24 A. Mr. Bieber's testimony is limited to the acknowledgement that the special contract specifies  
25 that the Company must request a rate increase that is equal to the proposed rate increase for  
26 the Industrial and Large Power Service customer class, and he also makes it clear that the  
27 final allocation of any increase is at the discretion of the Commission.

1 **Q. How have rate changes been handled for HF Sinclair in the past?**

2 A. HF Sinclair has been under special contract with increase provisions since 2012. Provisions  
3 linking the special contract to Schedule ILP have been in place since 2019. In each rate  
4 proceeding since that time, HF Sinclair rates have been adjusted consistent with the Schedule  
5 ILP changes.

6 **Q. How does Evergy group special contract customers receiving negotiated rates?**

7 A. Special contract customers receiving negotiated, Commission-approved rates are considered  
8 Special Contract customers and are all part of the Special Contracts group. While each of  
9 these customers has a unique agreement, they share the common characteristic of receiving  
10 service under non-standard terms that deviate from the general rates and reflect their specific  
11 load profiles, service requirements, and operational characteristics. Grouping them into a  
12 single class allows these discounted customers to be identified but isolated from the rest of  
13 the classes within the CCOS study. Since rate adjustments have been historically tied to the  
14 ILP Class, there is less applicability with the CCOS results.

15 **Q. Does Mr. Bieber agree with Evergy's method?**

16 A. No. Mr. Bieber now objects to this grouping, particularly with respect to the inclusion of  
17 Sinclair, a special contract customer, within the broader Special Contracts class.

18 **Q. What did Mr. Bieber propose regarding Sinclair?**

19 A. Mr. Bieber recommends that Sinclair be treated as a standalone customer class, with costs  
20 allocated specifically to it. He further recommends that the Commission adopt his CCOS  
21 results, which reflect this individualized treatment.

22 **Q. Does Evergy support Mr. Bieber's recommendation?**

23 A. No.

1 **Q. Why does Evergy oppose treating Sinclair as a separate class?**

2 A. Evergy opposes Mr. Bieber's recommendation for the following reasons:

3 Special contract customers already receive individualized ratemaking treatment  
4 through their negotiated contracts. These contracts include discounted rates that reflect each  
5 customer's unique load characteristics, service conditions, and contributions to system costs.  
6 As such, applying additional individualized cost allocation within the CCOS would be  
7 redundant and could result in duplicative recognition of cost-related benefits.

8 Treating Sinclair as a separate class while grouping other special contract customers  
9 would create inconsistencies in the CCOS methodology and could lead to inequitable  
10 treatment among similarly situated customers. Evergy's approach ensures that all special  
11 contract customers are treated consistently and fairly. The appropriateness of this approach  
12 and treatment is more fully covered in the testimony of Company witness Darrin Ives.

13 *Rebuttal – to Justin Waters-USD 259*

14 **Q. Please summarize your understanding of Mr. Waters' testimony and recommendation.**

15 A. On page 12 of Mr. Waters Direct testimony, he summarizes his belief that, "USD 259 as a  
16 rate payor has and continues to pay more than its fair share of energy costs."

17 **Q. Do you agree with Mr. Water's testimony?**

18 A. No.

19 **Q. What specific concern do you have with his testimony?**

20 A. Mr. Waters did not perform a CCOS study to support his testimony. A CCOS study is  
21 typically offered as a comprehensive view and analysis of how costs are incurred across  
22 customers and would seem critically important to support Mr. Waters position.

1    **Q.    Did Mr. Waters perform any analysis to support his testimony?**

2    A.    Mr. Waters testimony appears to rely entirely on analysis that was limited to a comparison  
3           to system peak.

4    **Q.    Was there any other concern that you had with Mr. Waters testimony?**

5    A.    Yes. In addition to the lack of comprehensive CCOS study and the limited analysis  
6           performed by Mr. Waters, Mr. Waters offered no testimony regarding Evergy's CCOS  
7           study. Evergy performed a comprehensive CCOS study that evaluated all costs across all  
8           customer classes to calculate RoR by class and showed that Schools are not covering their  
9           costs in the way other customer classes are. It would seem necessary for USD 259 to  
10          provide testimony refuting these results and no such testimony was offered.

11   **Q.    Was Evergy the only witness to offer a CCOS study in this rate case?**

12   A.    No. KCC Staff and CURB also completed CCOS studies and both of those studies also  
13          aligned with Evergy CCOS study showing Schools with RoR less than 1.0 (Evergy 0.47,  
14          Staff 0.45, and CURB 0.46.) While each independent CCOS study completed by parties in  
15          this case differed, none would support the Schools' claims of more than "paying their fair  
16          share".

17   **Q.    Did Mr. Waters provide testimony refuting any of the other studies results specific to  
18          Schools?**

19   A.    Not that I'm aware and this would be important since it demonstrates that three  
20          independent CCOS studies performed all show that Schools have a lower RoR as  
21          compared to other customer classes.

22   **Q:    Can you summarize your testimony in response to Mr. Waters testimony?**

23   A:    Given the lack of comprehensive cost analysis and the lack of a CCOS study offered by  
24          Schools and the lack of testimony refuting the accuracy of the CCOS studies completed by

1           Evergy, Staff, and CURB, the Commission should reject Mr. Waters recommendation to  
2           unfairly limit rate increase to Schools customers.

3   **Q:   Does Evergy offer additional testimony in response to Mr. Waters?**

4   A:   Yes. Company witness Brad Lutz offers additional testimony in response to Mr. Waters  
5           testimony.

6   **Q.   Is Mr. Waters the only USD 259 witness to offer testimony in this case?**

7   A:   No. Ms. Addi Lowell also provides testimony for USD 259.

8   **Q.   Does Evergy provide response to Ms. Lowell?**

9   A:   Yes. For Evergy testimony in response to Ms. Lowell’s testimony, please see the  
10          testimony Mr. Darrin Ives.

11                           **IV.    REVENUE ALLOCATION & RATE DESIGN**

12   **Q.   What is KCC Staff proposing regarding revenue allocation?**

13   A.   Staff Witness Dr. Ellis testified that Staff utilized “the equal proportion allocation and the  
14          relative rate of return as the lower and upper bounds to the targeted revenue requirement  
15          allocation.” Additionally, she stated, “In general, Staff moved the percentage change in  
16          revenue requirement in the direction, but not the magnitude, indicated by the class relative  
17          rate of return.”

18   **Q.   Do you agree with Staff’s revenue allocation?**

19   A.   In principle, I agree with the approach taken by Staff; however, I do not fully concur with the  
20          application. This methodology aligns with Evergy’s philosophy of employing gradualism in  
21          reallocating costs among customer classes. Nevertheless, I believe that Evergy’s proposed

1 revenue shifts are more appropriate, as they provide greater differentiation among class  
2 increases while still maintaining a measured progression toward cost-based alignment.

3 **Q. Did other intervenors offer testimony regarding class revenue allocations?**

4 A. Yes. Commercial Intervenors witness Andrews, CURB witness Watkins, HF Sinclair  
5 witness Bieber, USD 259 witness Lowell, and Walmart & CCPS witness Maini.

6 **Q. What did Mr. Andrews contest regarding revenue allocation?**

7 A. Commercial Intervenors witness Andrews is critical of Evergy's proposed allocation. He  
8 states, "Under the Company's proposed revenue spread, no class receives a rate decrease,  
9 and several classes have been limited to an increase of no more than 1.1x the system average.  
10 This simply is not an acceptable move towards more cost-based rates." He then goes on to  
11 provide the proposed increase percentage from the most recent Evergy rate case as a  
12 justification for why a higher increase cap is appropriate. Mr. Andrews proposes an increase  
13 cap of 1.2x the system average.

14 **Q. Do the facts of Evergy's last rate case justify a larger increase in this case?**

15 A. No. Allocation decisions of past cases can inform and provide context for future decisions,  
16 but they should not be used to justify movement magnitude in all cases. The specific facts  
17 of each case are unique and should be treated as such.

18 **Q. Do you agree with Mr. Andrews?**

19 A. No. While he is critical that Evergy is not making aggressive enough movement and does  
20 not include any rate decreases, Mr. Andrews does not propose any decrease either. While  
21 discussing what would be required to bring alignment to CCOS, he states "...some classes  
22 would require increases in excess of 5x the system average, while others would require rate  
23 decreases to reach parity. It is clear that mitigation is reasonable, and the Company's



1 proposed revenue apportionment does not achieve that objective.” Evergy’s proposal reflects  
2 a measured approach towards costs alignment, with an emphasis on customer impact  
3 mitigation.

4 **Q. Do you agree with Mr. Watkins’ revenue allocation?**

5 A. While Mr. Watkins’ conclusions are generally consistent with Evergy’s position, I maintain  
6 that the Company’s proposals, which are based on its own CCOS, are preferable. The  
7 differences between Mr. Watkins’ recommendations and Evergy’s proposals appear to stem  
8 from CURB’s CCOS analysis and allocation methodologies. Notably, CURB recommends  
9 a 14.92% increase to the LPS while Evergy proposes 13.05%. Allocating an increase greater  
10 than the jurisdictional average to a class with a relative rate of return exceeding 1.0 would  
11 further misalign cost causation, which is contrary to the objective of gradual movement  
12 toward cost-based rates.

13 **Q. Do you agree with Mr. Bieber’s revenue allocation?**

14 A. No. The language of the applicable special contracts states that “...Company will request the  
15 KCC apply the same overall percentage increase or decrease that is allocated to the Industrial  
16 and Large Power Service (ILP) class of customers...” Evergy’s proposal adheres to this  
17 contractual provision and is, in my view, a reasonable and appropriate approach.

18 **Q. Do you agree with Ms. Lowell’s revenue allocation?**

19 A. No. Ms. Lowell recommends either no increase or an increase limited to the Consumer Price  
20 Index (CPI) for the Schools class. However, this recommendation is not supported by any  
21 cost causation analysis or evidentiary basis. Instead, it relies solely on the budgetary

constraints of the school district. This approach directly contradicts the Company's CCOS and lacks analytical substantiation.

**Q. What does Ms. Maini propose for revenue allocation?**

A. Ms. Maini recommends more aggressive movement toward cost-of-service-based rates than Evergy's proposal. She developed multipliers to class revenue allocation with a cap of 1.25x the jurisdictional increase compared to the Company's 1.1 cap. Additionally; Ms. Maini identifies the LGS Transmission subclass as uniquely over recovering compared to the other LGS subclasses. She recommends relegating the class increase of LGS to only Secondary and Primary.

**Q. Do you believe Evergy's recommendations are more reasonable?**

A. Yes. The Company appreciates Ms. Maini's emphasis on aligning rates with cost of service, however Evergy believes its proposed revenue allocation strikes a more reasonable balance between cost causation, customer impact, and rate stability. The Company's approach is directionally consistent with the cost-of-service study, moving over- and under-recovering classes toward parity, but does so in a measured way.

The Company recognizes the cost-of-service results for the LGS Transmission subclass but believes that applying a uniform percentage increase across all LGS rate components and voltage levels is the most reasonable and administratively efficient approach. Despite the high relative rate of return, LGS Transmission is recovering similarly to other Class totals such as Interruptible Contract Service and Lighting. Additionally, the LGS Transmission subclass represents approximately 10% of the LGS Customers, meaning a smaller sample size results in the potential for higher variability. The Company believes it would be

1 premature to carve out LGS Transmission for zero increase given the totality of all other  
2 increases.

3 **Q. Did KCC Staff witness Dr. Ellis address the company rate design?**

4 A. Yes. Dr. Ellis concluded that an equal increase applied to both fixed and variable charges is  
5 reasonable given the complexity of Evergy's rate structures.

6 **Q. What did Mr. Watkins recommend for customer charge?**

7 A. CURB Witness Watkins recommends maintaining the current rate for Residential and SGS  
8 customer charge, increasing other elements to implement the rate increase.

9 **Q. What is the risk of not increasing customer charge?**

10 A. The customer charge derived from the CCOS would be an increase in excess of company  
11 proposals. Failure to acknowledge the shortfall at current rates would further misalign cost  
12 causation and exacerbate the necessitated increase in future rate changes.

13 **Q. Do you agree with Mr. Watkins?**

14 A. No. It would be inappropriate to take no action on customer charge given the results of the  
15 Company's CCOS.

16 **Q. What did Mr. Andrews discuss regarding rate design?**

17 A. Commercial Intervenors' witness Andrews is supportive of the Company's voltage  
18 differentials in standard rates and he recommended recalculating the optional TOU energy  
19 charges at the class level and then applying voltage loss factors to ensure that transmission  
20 rates are lower than primary, and primary lower than secondary.

21 **Q. Do you agree with Mr. Andrews?**

22 A. No, the optional TOU rate was designed to be revenue neutral at the voltage level and to be  
23 consistent with the rate design of the standard C&I rates for MGS, LGS, and ILP. In this

1 rate case, the Company intends to apply uniform percentage increase across all subclasses  
2 and rate components.

3 **Q. What did Mr. Robertson propose regarding MGS rate design?**

4 A. Mr. Robertson recommends modifying the MGS rate design by shifting more of the rate  
5 increase from energy charges to demand charges in order to better align with cost causation.  
6 While the Company appreciates the intent to reflect cost-based principles, Evergy believes  
7 that applying a uniform percentage increase across all MGS rate components is a more  
8 reasonable and practical approach. The Company's proposal to increase all rate components  
9 by equal percentages ensures consistency, simplicity, and transparency for all customers.  
10 Given that the Company is already departing from a strict application of the (CCOS) in favor  
11 of gradualism, Evergy's approach provides customers with a clear and predictable rate  
12 adjustment.

13 **V. OTHER**

14 **Q. Can you briefly describe the Off Peak Rider proposal?**

15 A. The Company is proposing to exempt customers from the demand ratchet under the Off-  
16 Peak rider.

17 **Q. Did any intervenors address this proposal?**

18 A. Yes. Staff witness Dr. Ellis reviewed the Company's analysis and proposal.

19 **Q. What was the conclusion of Dr. Ellis?**

20 A. Dr. Ellis recommends acceptance of the Company's proposal.

21 **Q. Does that conclude your testimony?**

22 A. Yes, it does.



## CERTIFICATE OF SERVICE

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

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