

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

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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. )**

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**Docket No. 25-EKCE-294-RTS**

**Direct Testimony of Justin Bieber**

**on behalf of**

**HF Sinclair El Dorado Refining LLC**

**June 6, 2025**

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1 **DIRECT TESTIMONY OF JUSTIN D. BIEBER**

2 **I. INTRODUCTION**

3 **Q. Please state your name and business address.**

4 A. My name is Justin Bieber. My business address is 111 E Broadway, Suite 1200,  
5 Salt Lake City, Utah, 84111.

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

7 A. I am a Principal at Energy Strategies, LLC. Energy Strategies is a private  
8 consulting firm specializing in economic and policy analysis applicable to energy  
9 production, transportation, and consumption.

10 **Q. On whose behalf are you testifying in this proceeding?**

11 A. My testimony is being sponsored by HF Sinclair El Dorado Refining LLC (“HF  
12 Sinclair”). HF Sinclair owns and operates the El Dorado Refinery located in El  
13 Dorado, Kansas, which is one of the largest refineries in the Plains states and the  
14 Mid-Continent region. HF Sinclair is served by Evergy Kansas Central (“EKC” or  
15 “the Company”) and takes electric service from the Company under the terms of a  
16 Special Contract.

17 **Q. Please describe your qualifications and professional experience.**

18 A. My academic background is in business and engineering. I earned a Bachelor of  
19 Science in Mechanical Engineering from Duke University in 2006 and a Master of  
20 Business Administration from the University of Southern California in 2012. I am  
21 also a registered Professional Civil Engineer in the state of California.

22 I joined Energy Strategies in 2017, where I provide regulatory and technical  
23 support on a variety of energy issues, including regulatory services, transmission

1 and renewable development, and financial and economic analyses. While at Energy  
2 Strategies, I have filed and supported the development of testimony before various  
3 state utility regulatory commissions.

4 Prior to joining Energy Strategies, I held positions at Pacific Gas and  
5 Electric Company as Manager of Transmission Project Development, ISO  
6 Relations and FERC Policy Principal, and Supervisor of Electric Generator  
7 Interconnections. During my career at Pacific Gas and Electric Company, I  
8 supported multiple facets of utility operations, and led efforts in policy, regulatory,  
9 and strategic initiatives, including supporting the development of testimony before  
10 and submitting comments to the FERC, California ISO, and the California Public  
11 Utility Commission.

12 **Q. Have you previously testified before this Commission?**

13 **A.** Yes, I testified in Evergy's request for predetermination of ratemaking principles  
14 for certain electric generation facilities, Docket No. 25-EKCE-207-PRE.

15 **Q. Have you previously filed testimony before any other state utility regulatory**  
16 **commissions?**

17 **A.** Yes. I have testified in more than 70 regulatory proceedings on the subjects of  
18 utility rates and regulatory policy before state utility commissions in Colorado,  
19 Indiana, Kentucky, Michigan, Montana, Nevada, New Mexico, North Carolina,  
20 Ohio, Oklahoma, Oregon, Pennsylvania, Texas, Utah, Virginia, Washington, West  
21 Virginia, and Wisconsin.

22



1 purposes. Instead, I recommend the Commission adopt my modified CCOS  
2 which separately allocates costs to each special contract customer.

- 3 • In its corrected CCOS, the Company determines that the Special Contracts class  
4 requires a 55.9% rate increase to align with the cost of service. However, my  
5 modified CCOS demonstrates that one of the special contract customers, HF  
6 Sinclair, would require a below-average rate increase of \*\*\_\_\_\_\_\*\* to align  
7 with its cost of service, while the other two special contract customers would  
8 require significantly higher-than-average rate increases to reflect cost  
9 causation.

- 10 • The Company proposes to allocate a 13.1% rate increase to each of the special  
11 contract customers. Based on the results of my modified CCOS, I recommend  
12 that HF Sinclair receive a cost-based rate increase. I also recommend a pro rata  
13 adjustment to the remaining customer classes so that my recommended  
14 modification is revenue neutral at the Company's proposed revenue  
15 requirement.

### 16 17 **III. CLASS COST OF SERVICE STUDY**

18 **Q. What is the purpose of CCOS Study?**

19 A. A class cost of service study is conducted to assist in determining appropriate rates  
20 for each customer class. It involves the assignment of revenues, expenses, and rate  
21 base to each customer class and includes the following steps:

- *Functionalization*: Separating the utility’s costs in accordance with the various *functions* of its system (e.g., generation [or production], transmission, and distribution);
- *Classification*: Classifying the utility’s costs with respect to the manner in which they are caused by customers (e.g., customer-related costs, demand-related costs, and energy-related costs); and
- *Allocation*: Allocating responsibility for the utility’s costs to the various customer classes based on principles of cost causation.

**Q. What is the role of a CCOS Analysis in setting rates?**

A. Each of the three steps of a cost of service analysis has an important role in the ratemaking process. Cost functionalization guides classification and the allocation method based on the utility function served.

Cost classification informs the selection of allocation methods, (*i.e.*, demand, energy, or customer-based). Cost classification is also critical to the rate design process, (*i.e.*, in determining the proper customer charge, demand charge, and energy charge for each rate schedule).

Finally, the cost allocation to customer classes guides the revenue allocation across customer classes, commonly referred to as “rate spread.” In determining rate spread, it is important to align rates with cost causation to the greatest extent practicable. Properly aligning rates with the costs caused by each customer class is essential for ensuring fairness, as it minimizes cross-subsidies among customers. It also sends proper price signals, which improves efficiency in resource utilization.

**Q. Please describe EKC’s approach to the CCOS.**

1 A. According to EKC's cost of service witness Marisol E. Miller, the purpose of the  
2 CCOS study is to directly assign or allocate each relevant component of the  
3 Company's revenue requirement in order to determine the contribution that each  
4 customer class makes toward the Company's overall rate of return. The CCOS  
5 analysis strives to attribute costs based on cost-causative factors for demand,  
6 energy, and customer related costs.<sup>1</sup>

7 **Q. What classes are used as the basis for the Company's CCOS study?**

8 A. According to Ms. Miller, costs are allocated to the following primary classes:  
9 Residential, Distributed Generation, Small General Service, Medium General  
10 Service, Large General Service, Large Power Service, Educational Service,  
11 Restricted Time of Day Service, Special Contracts, Interruptible Contract Service,  
12 Large Tire Manufacturer, Electric Vehicle, and Lighting.<sup>2</sup>

13 **Q. How do the Company's proposed CCOS methods compare to the CCOS from**  
14 **the last rate case?**

15 A. Ms. Miller explains that the majority of highly impactful decisions in the CCOS  
16 study are the same as the prior rate case.<sup>3</sup>

17

18 **Production Cost Allocation**

19 **Q. How does EKC propose to allocate production plant in the CCOS Study?**

20 A. Ms. Miller explains that the Company proposes to utilize the AED-4CP method to  
21 allocate production plant.<sup>4</sup>

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<sup>1</sup> Direct Testimony of Marisol E. Miller, pp. 5-6.

<sup>2</sup> *Id.* p. 8.

<sup>3</sup> *Id.*

<sup>4</sup> *Id.* p. 11.



1   **Q.     What reasons does EKC provide to support its proposal to allocate production**  
2       **plant using the AED-4CP cost allocation methodology?**

3   A.     According to Ms. Miller, the AED method is an energy-weighted cost allocation  
4       method that reflects a reasonable balance between the energy and capacity function  
5       of generating facilities.<sup>5</sup> She also explains that this method is consistent with past  
6       practice<sup>6</sup> and was used by the Company in the 2023 rate case.<sup>7</sup>

7   **Q.     Can you please describe the AED allocation method?**

8   A.     The AED method, as described in the National Association of Regulatory Utility  
9       Commissioners Electric Utility Cost Allocation Manual (“NARUC Manual”),  
10      allocates production plant based on the average energy use and a measure of *excess*  
11      demand. According to the manual, the energy weighting is equal to the system load  
12      factor and the excess demand weighting is equal to one minus the system load  
13      factor.<sup>8</sup>

14  **Q.     What is your assessment of EKC’s approach to allocating generation plant**  
15      **using the AED-4CP cost allocation methodology?**

16  A.     I agree that EKC’s proposed use of the AED-4CP method is reasonable and aligns  
17      with cost causation. The AED production allocation method is a well-established  
18      and commonly accepted energy-weighted cost allocation method that can properly  
19      be used to allocate a utility’s entire generation fleet. I recommend that the

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<sup>5</sup> *Id.* p. 11.

<sup>6</sup> *Id.* p. 8.

<sup>7</sup> *Id.* p. 11.

<sup>8</sup> National Association of Regulatory Utility Commissioners Electric Utility Cost Allocation Manual, pp. 49-50.

1 Commission approve the Company's proposed use of the AED-4CP cost allocation  
2 methodology in this case.

3

4 **Corrected Class Cost of Service Study**

5 **Q. Did the Company submit a corrected CCOS in this case?**

6 A. Yes. In response to discovery, the Company acknowledged that the CCOS model  
7 provided with the direct filing (Eversource (KS Central) 2025 CCOS Model- DIRECT  
8 FINAL) contains an error in the AED 4CP allocation factor. Accordingly, the  
9 Company provided a corrected CCOS (Eversource (KS Central) 2025 CCOS  
10 Model\_Direct Corrected).<sup>9</sup>

11 **Q. Please summarize the results of the corrected CCOS compared to the**  
12 **originally filed CCOS?**

13 A. Table JB-1 below provides the results of the corrected CCOS.

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<sup>9</sup> Eversource Kansas Central Response to Discovery HF Sinclair-10, reproduced in Exhibit JB-1.

**Table JB-1**  
**Corrected CCOS Study Results Compared to Filed CCOS**

<b>Customer Class</b>	<b>Direct Filing CCOS Increase/(Decrease) At Equalized ROR</b>	<b>Corrected CCOS Increase/(Decrease) At Equalized ROR</b>
Residential Total	39.6%	40.1%
Residential DG	27.8%	27.9%
Small General Service Total	-8.9%	-8.6%
Medium General Service Total	-18.4%	-18.1%
Large General Service Total	-16.8%	-16.7%
Large Power Service Total	3.9%	4.0%
Educational Services Total	37.6%	38.1%
Restricted Time of Day Service	59.8%	60.5%
Special Contracts	70.4%	55.9%
Interruptible Contract Service	-41.1%	-41.0%
Large Tire Manufacturer	-29.4%	-28.7%
EV Total	7446.1%	7456.2%
Lighting Total	-53.4%	-53.4%
<b>Total</b>	<b>13.6%</b>	<b>13.6%</b>

**Special Contracts Class**

**Q. Please describe the Special Contracts Class.**

A. EKC has grouped three customers, HF Sinclair and two other customers, into the Special Contracts Class for its electric CCOS study. The CCOS allocates costs to this group of three special contract customers as though they constitute a single customer class.

**Q. Do you have concerns with the Company's treatment of these special contract customers as a class for purposes of cost allocation?**

A. Yes. Typically, customers grouped together for cost allocation purposes share similar usage characteristics and, importantly, take service under the same rate

1 schedule and pay the same rates.<sup>10</sup> However, in this case, each of the special  
2 contract customers pays significantly different rates for electric service.

3 Additionally, as I will demonstrate below, when costs are allocated  
4 individually to each special contract customer, the resulting rates of return vary  
5 significantly between customers. This variation is largely due to the fact that each  
6 customer is subject to different pricing under its special contract, as well as  
7 differences in load characteristics. Grouping these distinct customers into a single  
8 Special Contracts class for the purposes of the CCOS study is arbitrary and does  
9 not appropriately reflect cost causation principles.

10 **Q. Have you performed a modified CCOS that separately allocates costs to each**  
11 **of these special contract customers?**

12 A. Yes, I have. The results of my analysis are presented in Exhibit JB-2 and  
13 summarized in Table JB-2 below.

14 **Table JB-2**  
15 **CCOS Study Result for Each Special Contracts Customer**

<b>Customer Class</b>	<b>Rate of Return</b>	<b>Increase/(Decrease) At Equalized ROR</b>
Customer 1	** **	** **
Customer 2	** **	** **
Customer 3 - HF Sinclair	** **	** **
<b>Special Contract Class</b>	<b>-0.2%</b>	<b>55.9%</b>

16 As can be seen in Table JB-2 above, HF Sinclair would require only a  
17 \*\* \*\* increase to align with the cost of service, while the other two Special

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<sup>10</sup> Sometimes customers within a class pay differentiated rates based on interconnection voltage where the rates are differentiated based on cost factors.

1 Contract customers would require significantly higher rate increases of \*\*\_\_\_\_\_\*\*  
2 and \*\*\_\_\_\_\_\*\*, respectively.

3 **Q. What is your recommendation?**

4 A. I recommend that the Commission consider the results of my modified CCOS,  
5 which separately allocates costs to each special contract customers, for purposes of  
6 informing revenue allocation.

7

#### 8 **IV. CLASS REVENUE ALLOCATION**

9 **Q. What is class revenue allocation?**

10 A. Class revenue allocation is the process of determining how the revenue requirement  
11 approved by the Commission should be allocated to the various customer classes  
12 for recovery through rates. It is guided by the results of the class cost of service  
13 studies described above.

14 **Q. What general guidelines should be employed when allocating revenues to**  
15 **customer classes?**

16 A. In determining revenue allocation, it is important to align rates with cost causation  
17 to the greatest extent practicable. Properly aligning rates with the costs caused by  
18 each customer group is essential for ensuring fairness, as it minimizes cross  
19 subsidies among customers. It also sends proper price signals, which improves  
20 efficiency in resource utilization.

21 At the same time, it can be appropriate to mitigate the impact of moving  
22 immediately to cost-based rates for customer classes that would experience  
23 significant rate increases from doing so. This principle of ratemaking is known as

1 “gradualism.” When employing this principle, it is important to adopt a long-term  
2 strategy of moving in the direction of cost causation, and to avoid schemes that  
3 result in permanent cross-subsidies from other customers.

4 **Q. Please explain EKC’s approach to revenue allocation.**

5 A. Ms. Miller explains that the results of the CCOS study are used to broadly inform  
6 the proposed class rate increases. According to Ms. Miller, the revenue changes  
7 are positively correlated with the resulting relative rates of return, however they are  
8 not a direct application.<sup>11</sup>

9 **Q. Has EKC proposed class rate increases that will result in equalized rates of**  
10 **return by class?**

11 A. No. As explained by Ms. Miller, the Company opted for a gradual approach to  
12 adjusting revenues and rates to reflect CCOS results, as the exact application of  
13 changes in rates that aim for an equalized rate of return by class would have been  
14 detrimental to residential customers. Instead, she explains that the Company opted  
15 for a gradual approach to adjust revenues and rates to reflect CCOS results.<sup>12</sup>

16 **Q. Please summarize the Company’s proposed revenue allocation.**

17 A. Table JB-3 below summarizes the Company’s proposed revenue allocation.

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<sup>11</sup> Direct Testimony of Marisol E. Miller, p. 17.

<sup>12</sup> Direct Testimony of Marisol E. Miller, p. 17.

**Table JB-3**  
**EKC Proposed Revenue Allocation Compared to EKC CCOS**  
**At EKC Revenue Requirement**

<b>Customer Class</b>	<b>Corrected CCOS Increase/(Decrease) At Equalized ROR</b>	<b>EKC Proposed Increase</b>
Residential Total	40.1%	15.0%
Residential DG	27.9%	15.0%
Small General Service Total	-8.6%	12.6%
Medium General Service Total	-18.1%	12.0%
Large General Service Total	-16.7%	12.0%
Large Power Service Total	4.0%	13.1%
Educational Services Total	38.1%	15.0%
Restricted Time of Day Service	60.5%	15.0%
Special Contracts	55.9%	13.1%
Interruptible Contract Service	-41.0%	12.0%
Large Tire Manufacturer	-28.7%	12.0%
EV Total	7456.2%	12.2%
Lighting Total	-53.4%	12.0%
<b>Total</b>	<b>13.6%</b>	<b>13.6%</b>

**Q. What is the Company's proposal regarding revenue allocation for the Special Contracts class?**

A. Ms. Miller explains that the Company has proposed a 13.1% rate increase for the Large Power Service class and Special Contracts, which is approximately 96% of the jurisdictional rate increase.<sup>13</sup>

**Q. Can the Company raise rates for special contract customers under the terms of their special contracts?**

A. Yes. Each of the three special contracts contain a provision that states that the Company may petition the KCC to reflect cost changes in rates, and in that petition, the Company will request the KCC apply the same overall percentage increase or

<sup>13</sup> Direct Testimony of Marisol E. Miller, p. 18.

1 decrease that is allocated to the Industrial and Large Power Service class of  
2 customers; however, the final allocation of any increase or decrease is under the  
3 full purview of the KCC.

4 **Q. What is your assessment of the Company's ability to increase rates for the**  
5 **special contract customers?**

6 A. While the special contracts specify that the Company must *request* a rate increase  
7 that is equal to the proposed rate increase for the Industrial and Large Power Service  
8 customer class, it also makes it clear that the final allocation of any increase or  
9 decrease is subject to the full purview of this Commission. Accordingly, I  
10 recommend modifications to the allocation of revenues to the HF Sinclair special  
11 contract that will improve the alignment between revenue allocation and cost  
12 causation.

13 **Q. What modifications do you recommend to the revenue allocation for the**  
14 **special contract customers?**

15 A. Given the significant discrepancies in the cost-of-service results among the three  
16 special contract customers, I recommend that the Commission reject the  
17 Company's proposal to apply a uniform 13.1% rate increase to each special contract  
18 customer. Instead, I recommend that the HF Sinclair special contract receive a cost-  
19 based rate increase of **\*\*\_\_\_\_\_\*\***. I recommend a corresponding pro rata  
20 adjustment to the remaining customer classes so that my recommended  
21 modification is revenue neutral at the Company's proposed revenue requirement.

22 My recommended revenue allocation at the Company's proposed revenue  
23 requirement is summarized in Table JB-4 below.



**Table JB-4**  
**HF Sinclair Recommended Revenue Allocation**  
**Compared to EKC Revenue Allocation and Modified CCOS**  
**At EKC Revenue Requirement**

<b>Customer Class</b>	<b>Corrected CCOS Increase/(Decrease) At Equalized ROR</b>	<b>EKC Proposed Increase</b>	<b>HF Sinclair Proposed Increase</b>
Residential Total	39.6%	14.96%	14.98%
Residential DG	27.9%	14.96%	14.98%
Small General Service Total	-8.8%	12.64%	12.67%
Medium General Service Total	-18.4%	11.96%	11.98%
Large General Service Total	-16.8%	11.97%	11.99%
Large Power Service Total	3.9%	13.05%	13.08%
Educational Services Total	37.6%	14.96%	14.98%
Restricted Time of Day Service	59.9%	14.96%	14.98%
Contract 1	** _____ **	13.05%	13.08%
Contract 2	** _____ **	13.05%	13.08%
Contract 3 - HF Sinclair	** _____ **	13.05%	9.06%
Interruptible Contract Service	-41.0%	11.96%	11.98%
Large Tire Manufacturer	-29.3%	11.96%	11.98%
EV Total	7447.2%	12.18%	12.20%
Lighting Total	-53.4%	11.96%	11.98%
<b>Total</b>	<b>13.6%</b>	<b>13.60%</b>	<b>13.60%</b>

**Q. Why is it reasonable for HF Sinclair to receive a cost-based rate increase in this proceeding?**

A. The special contract rates were negotiated to provide discounted rates reflecting the unique loads and characteristics of the customers. Given the unique circumstances, it is not appropriate to assess a rate increase to the HF Sinclair special contract that would cause their special contract to exceed their cost of service. Notably, the other special contract customers would receive rate increases that are significantly below their respective cost of service.

1    **Q.     What impact would it have on other customer classes if a revenue neutral**  
2           **adjustment is made to allow the HF Sinclair special contract to receive a cost-**  
3           **based rate increase?**

4    A.     A pro rata adjustment to the remaining customer classes to offset the lower increase  
5           for HF Sinclair would have a negligible impact. As shown in Table JB-4, under the  
6           Company's proposed revenue requirement, the impact to other customer classes  
7           would amount to only a couple hundredths of a percent. In fact, the effect is so  
8           minimal that, that I needed to add an extra decimal point to the proposed rate  
9           impacts, since the difference would not even register if the rate increase percentages  
10          are rounded to the nearest tenth of a percent.

11   **Q.     What rate increase do you recommend for HF Sinclair if the Commission**  
12          **adopts a rate increase that is less than the Company's request?**

13   A.     To the extent that the Commission approves a lower rate increase, I recommend  
14          that my recommended cost-based rate increase for HF Sinclair should be adjusted  
15          by an equal percentage amount.

16   **Q.     Does this conclude your direct testimony?**

17   A.     Yes, it does.

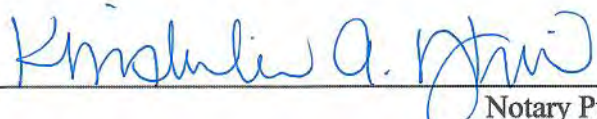
**VERIFICATION**

STATE OF UTAH  
COUNTY OF SALT LAKE, ss:

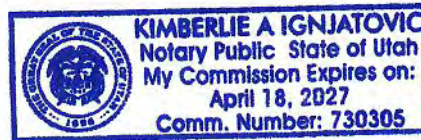
I, Justin D. Bieber, being first duly sworn on oath, depose and state that I am the witness identified in the foregoing Direct Testimony; that I have read the testimony and am familiar with its contents; and that the facts set forth therein are true and correct.

  
Justin D. Bieber

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

  
Notary Public

Appointment/Commission Expires:



**Docket No. 25-EKCE-294-RTS**

**Exhibit JB-1**

**EKC Response to Data Request  
Referenced in Direct Testimony  
Of Justin Bieber**



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

Requestor Flaherty James -  
Response Provided May 28, 2025

Question:HF Sinclair-10

RE: **Class Cost Allocation.** Please refer to the file "QHF Sinclair-4\_CONF\_Evergy (KS Central) Allocators Workpapers 2025.xlsm," Tab "AED 4CP," Row 19, provided by the Company in response to the HF Sinclair-5 data request. Please also refer to the file "Evergy (KS Central) 2025 CCOS Model - DIRECT FINAL," Tab "Allocation Factors," Row 27, submitted by EKC with the application. The Average and Excess 4CP Demand (AED 4CP) allocation factors differ between the two files.

**Please Provide the Following:**

Please confirm whether the AED 4CP allocation factors in response to the HF Sinclair-5 data request are the correct allocation factors.

- i. If confirmed, please provide an updated class cost of service study, including the supporting Excel workpapers, that reflect the correct AED 4CP allocation factors.
- ii. If confirmed, please explain whether the Company would propose any changes to the revenue allocation between customer classes based on the resulting class cost of service study.
- iii. If not confirmed, please explain why not.

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:**

The allocation factors provided with HF Sinclair-5 are correct, and the version of the model filed with the direct filing (Evergy (KS Central) 2025 CCOS Model- DIRECT FINAL) contains an error in the AED 4CP allocation factor.

- i. The updated class cost of service study is attached (Evergy (KS Central) 2025 CCOS Model\_Direct Corrected).
- ii. The company would not propose any changes to revenue allocations based on the corrected class cost of service study.



- iii. The changes are not material enough based on how Evergy applies the CCOS results to guide revenue allocation decisions.

**Information provided by:** Craig Brown, 1898 & Co. | Part of Burns & McDonnell

**Attachment(s):** QHFSinclair10\_Evergy (KS Central) 2025 CCOS Model\_Direct Corrected.xlsx

**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

# **Test Year 2024 Cost of Service Summary**

	KS Central Retail	Residential Total
<b>REVENUE REQUIREMENT SUMMARY</b>		
<b>RETURN AT PRESENT RATES</b>		
Rate Base	\$ 6,732,721,065	\$ 3,652,846,697
Net Operating Income at Present Rates	\$ 365,701,063	\$ 78,118,769
<b>Rate of Return at Present Rates</b>	<b>5.43%</b>	<b>2.14%</b>
Relative Rate of Return	1.00	0.39
<b>EQUALIZED RATE OF RETURN</b>		
Rate Base	\$ 6,732,721,065	\$ 3,652,846,697
Equalized Rate of Return	7.6856%	7.6856%
Relative Rate of Return	1.00	1.00
Return Required @ Equalized Rate of Return	\$517,450,010	\$280,743,186
Revenue Deficiency from Present Rates	\$151,748,947	\$202,624,417
Effective Tax Rate 21.0000%		
Additional Current Tax Required	\$40,337,905	\$53,861,623
Gross Revenue Deficiency	\$192,086,852	\$256,486,040
Revenue Under Present Rates	1,413,874,780	640,306,516
Indicated % Adjustment	13.6%	40.1%

Residential DG	Small General Service Total	Medium General Service Total	Large General Service Total	Large Power Service Total	Educational Services Total
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\$ 27,705,410	\$ 1,177,738,299	\$ 565,633,082	\$ 677,285,213	\$ 101,124,590	\$ 221,132,817
\$ 938,900	\$ 110,289,217	\$ 65,541,445	\$ 77,323,205	\$ 6,993,218	\$ 5,536,219
<b>3.39%</b>	<b>9.36%</b>	<b>11.59%</b>	<b>11.42%</b>	<b>6.92%</b>	<b>2.50%</b>
0.62	1.72	2.13	2.10	1.27	0.46
\$ 27,705,410	\$ 1,177,738,299	\$ 565,633,082	\$ 677,285,213	\$ 101,124,590	\$ 221,132,817
7.6856%	7.6856%	7.6856%	7.6856%	7.6856%	7.6856%
1.00	1.00	1.00	1.00	1.00	1.00
\$2,129,327	\$90,516,255	\$43,472,296	\$52,053,432	\$7,772,031	\$16,995,384
\$1,190,427	(\$19,772,963)	(\$22,069,149)	(\$25,269,773)	\$778,814	\$11,459,165
\$316,439	(\$5,256,049)	(\$5,866,421)	(\$6,717,211)	\$207,024	\$3,046,075
\$1,506,866	(\$25,029,012)	(\$27,935,570)	(\$31,986,984)	\$985,838	\$14,505,240
\$5,403,843	\$292,682,279	\$153,953,501	\$191,532,412	24,475,789	38,067,845
27.9%	-8.6%	-18.1%	-16.7%	4.0%	38.1%



Restricted Time of Day Service	Special Contracts	Interruptible Contract Service	Large Tire Manufacturer	EV Total	Lighting Total
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\$ 8,198,683	\$ 184,153,215	\$ 3,160,855	\$ 16,935,605	\$ 3,091,803	\$ 93,714,797
\$ 51,897	\$ (407,639)	\$ 589,121	\$ 2,383,943	\$ (429,857)	\$ 18,772,625
<b>0.63%</b>	<b>-0.22%</b>	<b>18.64%</b>	<b>14.08%</b>	<b>-13.90%</b>	<b>20.03%</b>
0.12	(0.04)	3.43	2.59	(2.56)	3.69
\$ 8,198,683	\$ 184,153,215	\$ 3,160,855	\$ 16,935,605	\$ 3,091,803	\$ 93,714,797
7.6856%	7.6856%	7.6856%	7.6856%	7.6856%	7.6856%
1.00	1.00	1.00	1.00	1.00	1.00
\$630,118	\$14,153,279	\$242,931	\$1,301,603	\$237,624	\$7,202,544
\$578,221	\$14,560,918	(\$346,191)	(\$1,082,340)	\$667,481	(\$11,570,080)
\$153,703	\$3,870,583	(\$92,024)	(\$287,708)	\$177,430	(\$3,075,559)
\$731,924	\$18,431,502	(\$438,215)	(\$1,370,048)	\$844,911	(\$14,645,639)
1,209,672	32,986,239	1,069,498	4,770,313	11,332	27,405,542
60.5%	55.9%	-41.0%	-28.7%	7456.2%	-53.4%

## EKC Corrected Class Cost of Service Study With Special Contract Customers Treated as Separate Classes

This Exhibit Contains Confidential Information

	KS Central Retail	Residential Total	Residential DG	Small General Service Total	Medium General Service Total	Large General Service Total
<b>REVENUE REQUIREMENT SUMMARY</b>						
Test Year Revenue	\$ 1,413,874,780	\$ 640,306,516	\$ 5,403,843	\$ 292,682,279	\$ 153,953,501	\$ 191,532,412
Gross Revenue Requirements	\$ 1,155,447,847	\$ 610,683,853	\$ 4,700,641	\$ 201,755,508	\$ 99,267,772	\$ 128,604,537
Less Other Revenue	<u>\$ (107,274,130)</u>	<u>\$ (49,830,207)</u>	<u>\$ (235,698)</u>	<u>\$ (19,769,968)</u>	<u>\$ (11,023,796)</u>	<u>\$ (14,518,148)</u>
Net Revenue Requirements	\$ 1,048,173,717	\$ 560,853,647	\$ 4,464,943	\$ 181,985,539	\$ 88,243,976	\$ 114,086,389
Net Operating Income	\$ 365,701,063	\$ 79,452,869	\$ 938,900	\$ 110,696,740	\$ 65,709,525	\$ 77,446,022
<b>RETURN AT PRESENT RATES</b>						
Rate Base	\$ 6,732,721,065	\$ 3,643,144,534	\$ 27,705,410	\$ 1,174,774,621	\$ 564,410,726	\$ 676,392,033
Net Operating Income at Present Rates	<u>\$ 365,701,063</u>	<u>\$ 79,452,869</u>	<u>\$ 938,900</u>	<u>\$ 110,696,740</u>	<u>\$ 65,709,525</u>	<u>\$ 77,446,022</u>
<b>Rate of Return at Present Rates</b>	<b>5.43%</b>	<b>2.18%</b>	<b>3.39%</b>	<b>9.42%</b>	<b>11.64%</b>	<b>11.45%</b>
Relative Rate of Return	1.00	0.40	0.62	1.73	2.14	2.11
<b>EQUALIZED RATE OF RETURN</b>						
Rate Base	\$ 6,732,721,065	\$ 3,643,144,534	\$ 27,705,410	\$ 1,174,774,621	\$ 564,410,726	\$ 676,392,033
Equalized Rate of Return	7.6856%	7.6856%	7.6856%	7.6856%	7.6856%	7.6856%
Relative Rate of Return	1.00	1.00	1.00	1.00	1.00	1.00
Return Required @ Equalized Rate of Return	\$517,450,010	\$279,997,516	\$2,129,327	\$90,288,478	\$43,378,351	\$51,984,786
Revenue Deficiency from Present Rates	\$151,748,947	\$200,544,647	\$1,190,427	(\$20,408,261)	(\$22,331,175)	(\$25,461,236)
Additional Current Tax Required	\$40,337,905	\$53,308,778	\$316,439	(\$5,424,924)	(\$5,936,073)	(\$6,768,106)
Gross Revenue Deficiency	\$192,086,852	\$253,853,425	\$1,506,866	(\$25,833,185)	(\$28,267,247)	(\$32,229,342)
Revenue Under Present Rates	1,413,874,780	640,306,516	5,403,843	292,682,279	153,953,501	191,532,412
Indicated % Adjustment	13.6%	39.6%	27.9%	-8.8%	-18.4%	-16.8%

## EKC Corrected Class Cost of Service Study With Special Contract Customers Treated as Separate Classes

This Exhibit Contains Confidential Information

	KS Central Retail	Large Power Service Total	Educational Services Total	Restricted Time of Day Service	Special Contract Customer 1	Special Contract Customer 2	Special Contract HF Sinclair
<b>REVENUE REQUIREMENT SUMMARY</b>							
Test Year Revenue	\$ 1,413,874,780	\$ 24,475,789	\$ 38,067,845	\$ 1,209,672	**	**	**
Gross Revenue Requirements	\$ 1,155,447,847	\$ 19,753,194	\$ 36,342,564	\$ 1,277,772	**	**	**
Less Other Revenue	\$ (107,274,130)	\$ (2,287,755)	\$ (3,902,185)	\$ (123,764)	**	**	**
Net Revenue Requirements	\$ 1,048,173,717	\$ 17,465,439	\$ 32,440,380	\$ 1,154,008	**	**	**
Net Operating Income	\$365,701,063	\$7,010,350	\$5,627,466	\$55,664	**	**	**
<b>RETURN AT PRESENT RATES</b>							
Rate Base	\$ 6,732,721,065	\$ 101,000,001	\$ 220,469,230	\$ 8,171,286	**	**	**
Net Operating Income at Present Rates	\$ 365,701,063	\$ 7,010,350	\$ 5,627,466	\$ 55,664	**	**	**
<b>Rate of Return at Present Rates</b>	<b>5.43%</b>	<b>6.94%</b>	<b>2.55%</b>	<b>0.68%</b>	**	**	**
Relative Rate of Return	1.00	1.28	0.47	0.13	**	**	**
<b>EQUALIZED RATE OF RETURN</b>							
Rate Base	\$ 6,732,721,065	\$ 101,000,001	\$ 220,469,230	\$ 8,171,286	**	**	**
Equalized Rate of Return	7.6856%	7.6856%	7.6856%	7.6856%	**	**	**
Relative Rate of Return	1.00	1.00	1.00	1.00	**	**	**
Return Required @ Equalized Rate of Return	\$517,450,010	\$7,762,456	\$16,944,383	\$628,012	**	**	**
Revenue Deficiency from Present Rates	\$151,748,947	\$752,106	\$11,316,917	\$572,348	**	**	**
Additional Current Tax Required	\$40,337,905	\$199,925	\$3,008,263	\$152,142	**	**	**
Gross Revenue Deficiency	\$192,086,852	\$952,031	\$14,325,180	\$724,490	**	**	**
Revenue Under Present Rates	1,413,874,780	24,475,789	38,067,845	1,209,672	**	**	**
Indicated % Adjustment	13.6%	3.9%	37.6%	59.9%	**	**	**

The information in Columns K, L, and M have been designated  
as confidential.

## EKC Corrected Class Cost of Service Study With Special Contract Customers Treated as Separate Classes

This Exhibit Contains Confidential Information

	KS Central Retail	Interruptible Contract Service	Large Tire Manufacturer	EV Total	Lighting Total
<b>REVENUE REQUIREMENT SUMMARY</b>					
Test Year Revenue	\$ 1,413,874,780	\$ 1,069,498	\$ 4,770,313	\$ 11,332	\$ 27,405,542
Gross Revenue Requirements	\$ 1,155,447,847	\$530,184	\$2,755,705	\$471,806	\$9,061,789
Less Other Revenue	\$ (107,274,130)	\$ (49,808)	\$ (384,064)	\$ (31,133)	\$ (428,871)
Net Revenue Requirements	\$ 1,048,173,717	\$480,377	\$2,371,641	\$440,673	\$8,632,917
Net Operating Income	\$365,701,063	\$589,121	\$2,398,671	(\$429,341)	\$18,772,625
<b>RETURN AT PRESENT RATES</b>					
Rate Base	\$ 6,732,721,065	\$ 3,160,855	\$ 16,828,495	\$ 3,088,051	\$ 93,714,797
Net Operating Income at Present Rates	\$ 365,701,063	\$ 589,121	\$ 2,398,671	\$ (429,341)	\$ 18,772,625
<b>Rate of Return at Present Rates</b>	<b>5.43%</b>	<b>18.64%</b>	<b>14.25%</b>	<b>-13.90%</b>	<b>20.03%</b>
Relative Rate of Return	1.00	3.43	2.62	(2.56)	3.69
<b>EQUALIZED RATE OF RETURN</b>					
Rate Base	\$ 6,732,721,065	\$ 3,160,855	\$ 16,828,495	\$ 3,088,051	\$ 93,714,797
Equalized Rate of Return	7.6856%	7.6856%	7.6856%	7.6856%	7.6856%
Relative Rate of Return	1.00	1.00	1.00	1.00	1.00
Return Required @ Equalized Rate of Return	\$517,450,010	\$242,931	\$1,293,371	\$237,335	\$7,202,544
Revenue Deficiency from Present Rates	\$151,748,947	(\$346,191)	(\$1,105,301)	\$666,676	(\$11,570,080)
Additional Current Tax Required	\$40,337,905	(\$92,024)	(\$293,811)	\$177,216	(\$3,075,559)
Gross Revenue Deficiency	\$192,086,852	(\$438,215)	(\$1,399,112)	\$843,892	(\$14,645,639)
Revenue Under Present Rates	1,413,874,780	1,069,498	4,770,313	11,332	27,405,542
Indicated % Adjustment	13.6%	-41.0%	-29.3%	7447.2%	-53.4%

## CERTIFICATE OF SERVICE

I hereby certify that a copy of the above and foregoing was sent via United States mail, postage prepaid, or electronic mail, this 6<sup>th</sup> day of June, 2025, addressed to:

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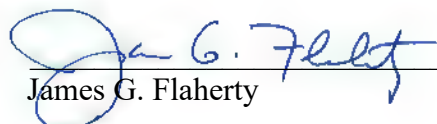
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