Exhibit No.:	
Issue(s):	*Large Loads*
Witness:	*Sarah L.K. Lange*
Sponsoring Party:	*MoPSC Staff*
Type of Exhibit:	*True-up Rebuttal Testimony*
Case No.:	*ER-2026-0143*
Date Testimony Prepared:	*September 22, 2026*

MISSOURI PUBLIC SERVICE COMMISSION

INDUSTRY ANALYSIS DIVISION

TARIFF / RATE DESIGN DEPARTMENT

TRUE-UP REBUTTAL TESTIMONY

OF

SARAH L.K. LANGE

EVERGY METRO, INC. d/b/a Evergy MISSOURI METRO

CASE NO. ER-2026-0143

Jefferson City, Missouri
September 2026

*** Denotes Highly Confidential Information ***

TABLE OF CONTENTS OF

TRUE-UP REBUTTAL TESTIMONY OF

SARAH L.K. LANGE

EVERGY METRO, INC. d/b/a EVERGY MISSOURI METRO

CASE NO. ER-2026-0143

TRUE–UP REBUTTAL TESTIMONY

OF

SARAH L.K. LANGE

EVERGY METRO, INC. d/b/a EVERGY MISSOURI METRO

CASE NO. ER-2026-0143

Q. Please state your name and business address.

A. My name is Sarah Lange. My business address is 200 Madison Street, Jefferson City, Missouri 65101.

Q. Are you the same Sarah Lange who contributed to Staff's Rate Design Report, filed revenue requirement direct testimony, rate design direct testimony, rebuttal testimony, and surrebuttal / true-up direct testimony?

A. Yes.

<u>SUMMARY</u>

Q. What is the purpose of this testimony?

A. In this testimony I will identify the costs and benefits of service to Customer A reflected in Evergy Missouri Metro's ("EMM") true-up revenue requirement.

<u>LARGE LOAD POWER SERVICE ("LLPS") COST OF SERVICE AND REVENUES</u>

Q. Have you reviewed how LLPS costs and revenues are treated in EMM's true-up net cost of service calculation?

A. Yes. In EMM's revenue workpaper, the total LLPS revenue for the true-up calculation is *** [redacted]***. This revenue is calculated by EMM based on annual energy usage for Customer A of *** [redacted] *** kWh. For purposes of modeling net fuel cost and purchased power expense, EMM used annual energy usage for Customer A of *** [redacted] *** kWh.[1] In EMM's jurisdictional energy allocator workpaper, to calculate Missouri's share of energy-allocated rate base, expenses, and cost of service, EMM used annual energy usage for Customer A of *** [redacted] *** kWh.

In EMM's jurisdictional demand allocator workpaper, a table indicates that EMM relied on the levels of Customer A demands, by month, in MW, set out below, for its demand allocator calculation:

***
[redacted]
***

Q. Have you estimated the impact to the EMM cost of service calculation of EMM's treatment of LLPS for true-up?

A. Yes. I adjusted EMM's major jurisdictional allocators to remove the levels of LLPS demand and usage that EMM included, to identify the effect that EMM's Customer A treatment has on jurisdictional allocation of Evergy Metro's total cost of service calculation to Missouri. Those allocators are set out in the table below:

---

[1] EMM's September 21 response to Staff DR 545 part (a) "[s]pecify the annual generation assumed for Customer A," was "*** [redacted] ***." In response to part (b), "[p]lease provide the shape of load used to reflect Customer A in the EMM production cost model. If no specific shape was used, please fully explain how Customer A load was incorporated into the EMM production cost model," was "*** [redacted] ***."

*** [redacted] ***

Adjusting these allocators in the EMM true-up cost of service calculation:

(1) reduces EMM's Missouri jurisdictional rate base by approximately *** [redacted] ***. Applying the EMM requested ROR of 7.6507% to that amount reduces the EMM cost of service by *** [redacted] ***,

(2) reduces EMM's Missouri jurisdictional rate base by approximately *** [redacted] ***, and

(3) increases EMM's calculation of Missouri jurisdictional net income by approximately *** [redacted] ***.

Also, because EMM included energy purchases to serve Customer A in its calculation of fuel and purchased power cost, I estimated that the EMM true-up cost of service calculation includes approximately *** [redacted] *** of market energy purchases.[2] To avoid a redundant adjustment for the jurisdictional share of that amount in a cost/benefit analysis, this amount should be adjusted by the jurisdictional energy allocator. Adjusting net fuel and purchased power expense against EMM's true up calculation of cost of service:

[2] This is based on the simple average of market energy prices relied upon by Hsin Foo in EMM's fuel and purchased power modeling, *** [redacted] ***.

(4) reduces Missouri jurisdictional cost of service by ***[redacted]*** .

Excluding income-tax related expense, EMM's true-up cost of service calculation is approximately *** [redacted] *** higher than it would otherwise be due to Customer A.

EMM's cost of service calculation reflects LLPS revenues of *** [redacted] ***. A comparison of the Missouri jurisdictional cost and benefits of Customer A, as reflected in EMM's true-up calculations, is presented below:

***

[redacted]

***

Q. Setting aside uncertainty as to Customer A's annualized energy usage, is EMM's calculation of Customer A revenues reasonable?

A. No. EMM's calculation of Customer A revenues is understated due to the minimum bill calculation issues I have addressed in my Cost of Service direct and rebuttal testimonies. As recommended in my true-up direct testimony, a reasonable quantification of the net benefits to the Missouri jurisdiction for setting rates in this case is *** [redacted] *** based on 12 months of revenue calculated using the Year 1 contract demand of *** [redacted] *** MW for each of the 12 months. This is the revenue level

Staff uses for its true-up calculations, prior to adjustment for rate increases. Given Staff's approach to net incremental energy expense and Customer A energy revenue, Staff's incorporation of Customer A into the true-up case does not increase the Missouri jurisdictional cost of service.

Q. What testimony did EMM provide explaining how it incorporated Customer A into its true-up net cost of service calculation?

A. In his true-up direct, at page 27, lines 1-8, Graham Jaynes testifies "[f]or Customer A, known and measurable information as of June, 2026 was used to annualize 12 months of activity at the June, 2026 level. This reflects the increased activity observed during true-up." Staff is not aware that EMM provides a dollar value quantifying this revenue amount anywhere in its true-up direct testimony.

In her true-up direct testimony at pages 3 line 18 – page 4 line 3, Hsin Foo includes the following exchanges, but does not include any of the relevant dollar values:

> Q. Were there any changes in load requirements reflected in the true-up filing?
>
> A. Yes. As discussed by Company witness Mr. Bass, net system input increased by approximately three percent relative to the net system input in the Company's production cost model in direct filing.
>
> Q. How did these changes affect purchased power and wholesale sales?
>
> A. Higher net system input requirements, coupled with the changes in fuel and market economics, resulted in increased purchased power and reduced the amount of energy available for off-system sales compared to the Company's direct filing.

Mr. Bass did not file any true-up direct testimony, and his surrebuttal testimony does not address LLPS customers or LLPS growth. It is unclear what testimony Ms. Foo believes discusses an increase in net system input of three percent relative to the net system input in the EMM's direct production cost model.

In Schedule RAK-10 to his true-up direct testimony, Ron Klote provides EMM's true-up allocators, including an energy allocator for the Missouri jurisdiction of 58.1180%, and a demand allocator of 52.7687%. In the direct testimony of John Wolfram, at Schedule JW-2, page 2, Mr. Wolfram provides a demand allocator of 51.6490%. In the direct testimony of Mr. Klote, in schedule RAK-5, the energy allocator is provided as 57.0799% and the demand allocator is provided as 51.9168%

Q. Can you contrast the differences in approach between EMM and Staff with regard to treatment of Customer A in the calculation of rates in this case?

A. Yes. Staff's recommended approach to Customer A recognizes that, because no new generation or transmission facilities to serve Customer A are included in rates in this case, all non-energy revenue from Customer A should fully offset the Missouri jurisdictional cost of service. Because the LLPS energy charge and the cost of energy for LLPS customers is essentially a wash, it is not necessary to adjust either expense or revenues to include Customer A energy usage in this case.

In contrast, EMM allocates additional cost of service to Missouri related to Customer A, and calculates additional purchased power expense caused by Customer A, each at different levels of energy usage, and neither at the lower level of energy usage EMM relies upon to calculate Customer A revenue.

Q. What is the level of revenue that EMM will bill Customer A under the EMM LLPS tariff, and the ESA, as amended, based on the contract demand level in place as of June 2026, the end of the update period?

A. *** [redacted] *** based on 12 months of revenue calculated using the Year 1 contract demand of *** [redacted] *** MW for each of the 12 months. This is the revenue level Staff uses for its true-up calculations, prior to adjustment for rate increases. Given Staff's approach to net incremental energy expense and Customer A energy revenue, Staff's incorporation of Customer A into the true-up case does not increase the Missouri jurisdictional cost of service. However, based on the energy usage relied upon by Ms. Foo, if the EMM approach to LLPS cost of service is adopted, then the revenue for Customer A should be increased to *** [redacted] ***. This amount is calculated by adding *** [redacted] ***, calculated as *** [redacted] *** kWh times the LLPS energy rate of $0.02988/kWh, to *** [redacted] ***.

CONCLUSION

Q. Does this conclude your true-up rebuttal testimony?

A. Yes it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Evergy Metro, Inc. d/b/a Evergy Missouri Metro's Request for Authority to Implement a General Rate Increase for Electric Service	))))	Case No. ER-2026-0143

AFFIDAVIT OF SARAH L.K. LANGE

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW SARAH L.K. LANGE and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *True-Up Rebuttal Testimony of Sarah L.K. Lange*; and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

Sarah L.K. Lange
SARAH L.K. LANGE

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 17th day of September 2026.

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: April 04, 2029
Commission Number: 12412070

D Suzie Mankin
Notary Public