Exhibit No.:
Issue: Disallowances
Witness: Buck Reuter
Type of Exhibit: Sur-Surrebuttal Testimony
Sponsoring Party: Evergy Missouri Metro
Case No.: ER-2026-0143
Date Testimony Prepared: September 23, 2026

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. ER-2026-0143

SUR-SUREBUTTAL TESTIMONY

OF

BUCK REUTER

ON BEHALF OF

EVERGY MISSOURI METRO

Kansas City, Missouri
September 2026

SUR-SURREBUTTAL TESTIMONY

OF

BUCK RETUER

CASE NO. ER-2026-0143

Q: Please state your name and business address.

A: My name is Buck Retuer. My business address is 818 S. Kansas Avenue, Topeka, Kansas.

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

A: I am employed by Evergy Kansas Central, Inc. I serve as Manager Regulatory for Evergy Metro, Inc. d/b/a as Evergy Missouri Metro ("Evergy Missouri Metro" or "EMM"), Evergy Missouri West, Inc. d/b/a Evergy Missouri West ("Evergy Missouri West" or "EMW"), Evergy Metro, Inc. d/b/a Evergy Kansas Metro ("Evergy Kansas Metro" or "EKM"), and Evergy Kansas Central, Inc. and Evergy South, Inc., collectively d/b/a as Evergy Kansas Central ("Evergy Kansas Central" or "EKC") the operating utilities of Evergy, Inc. ("Evergy")

Q: Are you the same Buck Reuter who previously filed direct, rebuttal, and surrebuttal testimony in this case?

A: Yes.

Q: On whose behalf are you testifying?

A: I am testifying on behalf of Evergy Missouri Metro and Evergy Missouri West (collectively the "Company" or "Applicants").

Q. What is the purpose of your sur-surrebuttal testimony?

A. The purpose of my testimony is to respond to the recommendation of Office of Public Counsel ("OPC") witness Paul Alvarez that the Commission disallow **[redacted]** associated with transmission facilities that OPC contends were constructed to serve the Panasonic plant. I explain the distinction between the distribution facilities directly assigned to Panasonic and the transmission facilities recovered under the Southwest Power Pool, Inc. ("SPP") Open Access Transmission Tariff ("OATT"), and why OPC's proposed disallowance is unsupported.

Q. Have you reviewed the surrebuttal testimony of OPC's consultants Paul Alvarez and David Shapley?

A. Yes, I have.

Q. What is the basis for Mr. Alvarez's proposed **[redacted] Panasonic plant disallowance?**

A. Mr. Alvarez identifies approximately **[redacted]** of transmission plant and assumes that amount represents costs that should have been directly assigned to Panasonic through a transmission-level contribution in aid of construction ("CIAC"). He then applies a 50% proxy to that amount and recommends a **[redacted]** disallowance from EMM's rate base. That approach incorrectly treats regionally allocated transmission investment as though it were a distribution line extension serving only Panasonic.

Q. Is Mr. Alvarez's assumption correct?

A. No. The relevant facilities must be separated into distribution facilities directly assigned to Panasonic and transmission facilities approved for regional cost allocation under the SPP OATT.

Q. How were the distribution facilities serving Panasonic treated?

A. The distribution facilities were directly assigned to Panasonic because they serve a single retail customer. Consistent with the treatment of such customer-specific facilities, Panasonic reimbursed Evergy for the actual distribution costs, including some costs at the transmission voltage, through a one-time payment completed at the end of 2025. Accordingly, OPC's concern that Panasonic was not charged for distribution-related additions does not support a disallowance.

Q. How are the transmission facilities associated with the Panasonic delivery point recovered?

A. SPP issued Notifications to Construct for the applicable Base Plan transmission upgrades. Evergy, as the Transmission Owner, initially funds construction and uses its transmission formula rate to calculate the annual revenue requirement. SPP then recovers that revenue requirement from transmission customers through Schedule 11 of the SPP OATT. The costs are allocated among transmission customers on a load-ratio-share basis; they are not directly billed to Panasonic merely because the project was associated with a delivery-point addition. This is the standard SPP Transmission Owner process for recovering costs for these types of facilities when they are associated with the establishment of SPP-approved delivery points.

Q. What is the significance of the West Gardner–Atlantic–Craig 345 kV project?

A. The West Gardner–Atlantic–Craig 345 kV project includes the transmission upgrades identified by SPP in connection with serving the Panasonic load. The project is an SPP-approved regional reliability Network Upgrade with Base Plan cost allocation. Because it is a 345 kV facility, its applicable Base Plan revenue requirement is recovered 100% through the regional Schedule 11 charge and spread among transmission customers, which Metro is only 6.86% of the SPP region for year 2026. This confirms that the project is not a customer-specific distribution extension directly assigned to Panasonic.

Q. Does the approximately **[redacted] amount establish the cost ultimately borne by EMM?**

A. No. The approximately **[redacted]** figure reflects transmission investment funded initially by the Transmission Owner; it is not the same as EMM's ultimate responsibility. EMM bears only the portion of the resulting Schedule 11 revenue requirement allocated to it through SPP's load-ratio-share methodology. The 2026 amount of schedule 11 for the West Gardner – Craig 345kV (UID 158646) is about $3.4 million, of which Metro is only responsible for their load ratio share of about 6.86%. That allocation changes with the applicable regional loads and cannot properly be equated to the full project cost or reduced by an assumed 50% transmission CIAC.

Q. Does that conclude your testimony?

A: Yes, it does.

CONFIDENTIAL

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 BUCK REUTER

STATE OF MISSOURI)
) **ss**
COUNTY OF JACKSON)

Buck Reuter, being first duly sworn on his oath, states:

1. My name is Buck Reuter. I work in Topeka, Kansas and I am employed by Evergy Kansas Central, Inc. as Manager Regulatory.

2. Attached hereto and made a part hereof for all purposes is my Sur-surrebuttal Testimony on behalf of Evergy Missouri Metro consisting of four (4) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

Henry S Reuter
Buck Reuter

Subscribed and sworn before me this 23rd day of September 2026.

Anthony R Westenkirchner
Notary Public

My commission expires: April 26, 2029

ANTHONY R WESTENKIRCHNER
NOTARY PUBLIC - NOTARY SEAL
STATE OF MISSOURI
MY COMMISSION EXPIRES APRIL 26, 2029
PLATTE COUNTY
COMMISSION #17279952

Evergy Metro, Inc. d/b/a Evergy Missouri Metro

Docket No.: ER-2026-0143
Date: September 23, 2026

CONFIDENTIAL INFORMATION

The following information is provided to the Missouri Public Service Commission under CONFIDENTIAL SEAL:

Document/Page	Reason for Confidentiality from List Below
Reuter Sur-Surrebuttal p. 1, ln 19	3 and 6
Reuter Sur-Surrebuttal p. 2, lns 9,11,and 14	3 and 6
Reuter Sur-Surrebuttal p. 4, lns 1 and 3	3 and 6

Rationale for the "confidential" designation pursuant to 20 CSR 4240-2.135 is documented below:

1. Customer-specific information;

2. Employee-sensitive personnel information;

3. Marketing analysis or other market-specific information relating to services offered in competition with others;

4. Marketing analysis or other market-specific information relating to goods or services purchased or acquired for use by a company in providing services to customers;

5. Reports, work papers, or other documentation related to work produced by internal or external auditors, consultants, or attorneys, except that total amounts billed by each external auditor, consultant, or attorney for services related to general rate proceedings shall always be public;

6. Strategies employed, to be employed, or under consideration in contract negotiations;

7. Relating to the security of a company's facilities; or

8. Concerning trade secrets, as defined in section 417.453, RSMo.

9. Other (specify) ____.

Should any party challenge the Company's assertion of confidentiality with respect to the above information, the Company reserves the right to supplement the rationale contained herein with additional factual or legal information.