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Evergy Missouri Metro – Exhibit 40
Rebuttal Testimony of Charles King
Case No. ER-2026-0143

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MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2026-0143

REBUTTAL TESTIMONY

OF

CHARLES KING

ON BEHALF OF

EVERGY MISSOURI METRO

Kansas City, Missouri

August 2026

REBUTTAL TESTIMONY

OF

CHARLES KING

Case No. ER-2026-0143

I. INTRODUCTION

Q: Please state your name and business address.

A: My name is Charles King. My business address is 1200 Main St 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 Senior Vice President, Chief Technology Officer for Evergy Metro, Inc. d/b/a as Evergy Missouri Metro ("Evergy Missouri Metro"), Evergy Missouri West, Inc. d/b/a Evergy Missouri West ("Evergy Missouri West"), Evergy Metro, Inc. d/b/a Evergy Kansas Metro ("Evergy Kansas Metro"), and Evergy Kansas Central, Inc. and Evergy South, Inc., collectively d/b/a as Evergy Kansas Central ("Evergy Kansas Central") the operating utilities of Evergy, Inc. ("Evergy").

Q: Who are you testifying for?

A: I am testifying on behalf of Evergy Missouri Metro ("EMM").

Q: What are your responsibilities?

A: As Chief Technology Officer at Evergy I have responsibility for all IT and security functions spanning corporate, customer, and operations applications, cyber and physical security, and corporate infrastructure including network, Evergy data centers, telephony, field communications, enterprise architecture, project management, testing, help desk, and desktop support.

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

A: I hold B.S. and M.S. degrees in industrial engineering from the University of Arkansas, and B.S. in mathematics from Harding University with now more than 30 years of experience leading large-scale IT and technology functions spanning technology consulting, telecommunications, media/entertainment, and electric utilities encompassing large-scale modernizations, mergers and acquisitions, advanced technology adoption, and critical infrastructure cybersecurity. My career began with Andersen Consulting (now Accenture) followed by leadership roles at Sprint, Embarq, CenturyLink/Lumen, and Dish Network prior to Evergy.

Q: Have you previously testified in a proceeding at the Missouri Public Service Commission ("PSC" or "Commission") or before any other utility regulatory agency?

A: Yes. I have previously testified at the Commission**.**

Q: Did you file direct testimony in the docket?

A: No, I did not file direct testimony in this docket. I will be adopting the direct testimony of Gary Johnson filed on February 6, 2025

Q: What is the purpose of your rebuttal testimony?

A: The purpose of my rebuttal testimony is to respond to certain criticisms and recommendations made by the Office of Public Counsel's ("OPC") witnesses Angela Schaben and Geoff Marke. Specifically, I will address Ms. Schaben's opposition to EMM's request for a Critical Infrastructure Protection ("CIP")/Cyber Security Tracker (collectively "Tracker"). I will also address the recommendation from Dr. Marke that the Commission should open up a docket to solicit feedback from utilities regarding plans and intentions with artificial intelligence ("AI").

Q: Have you reviewed the testimony filed by Ms. Schaban and Mr. Marke?

A: Yes, I have.

Q: Do you agree with the testimony and recommendations from OPC?

A: I do not agree with either witness. The witnesses' conclusions do not fully account for the current dynamics, risks, and go-forward realities of cybersecurity facing critical infrastructure. Historical expense averages are useful context, but they do not fully capture future compliance obligations, emerging threat activity, or the need to respond efficiently and quickly to material cybersecurity events.

II. CIP/CYBER SECURITY TRACKER

Q: What is OPC's position on the CIP/CYBER Security Tracker?

A: OPC witness Schaban has taken exception to the Company's CIP/Cyber security tracker. She states that these expenses are not unusual or infrequent citing cybersecurity spending from 2021-2025. In addition, witness Schaban states that EMMs forecasted non-labor O&M expenses are not volatile, large, or extraordinary enough to justify a regulatory tracker.

Q: Do you agree with OPC that these factors fail to justify a tracker for CIP/Cyber Security costs?

A: I do not agree. While there have been no serious cybersecurity events in recent years internal to Evergy, witness Schaban fails to consider that the Company should not be expected to budget for unpredictable, incremental costs that may not be reasonably predictable in a historical test year. Additionally, over the past few years the vast majority of cybersecurity tools have been moving to SaaS based models that require O&M. While EMM utilizes many on-premise (capital model) solutions many of the vendors are reducing

their investment in those solutions and moving their expanded capabilities to a SaaS based model, applying additional pressure on year over year O&M expenses.

The uncertainty and changing financial model can reasonably be expected in today's dynamic cybersecurity space, especially with the increased sophistication of AI, as events during the writing of this testimony demonstrate. For example, AI models recently being tested by leading AI development companies, escaping from their contained test environments, and autonomously targeting and breaching another company after reaching the internet serve as a prime example of these unknowns becoming reality. As these AI models become more commonplace with these capabilities, it is very plausible that companies, even the state itself, could become targets of these models and come under targeted attacks. The capabilities of these models in the hands of cyber threat actors pose an unpredictable yet significant risk to any entity, but as critical infrastructure, the dynamic nature of these risks and clarity on the most appropriate defenses poses the very type of disruption and cost that fall under this category of events. In addition, future business regulations that are almost certain to occur and are being contemplated as we write this testimony will impact this type of cost. For example, the pending Cybersecurity Maturity Model Certification Program (CMMC) developed by the Department of Defense is designed to enforce the protection of sensitive unclassified information shared with DoD contractors and subcontractors, which Evergy fulfills by definition as a provider of services to the DoD. This program has three levels of compliance standards defined based on the specific type of information being shared by contract. The program is currently undergoing clarification before becoming effective.

EMM's exposure is not limited to cybersecurity events originating inside the Company. EMM also faces third-party technology risk from software vendors, cybersecurity providers, cloud platforms, and managed service providers. Third-party driven events, including defective software updates, emergency security advisories, newly disclosed vulnerabilities, or required configuration changes, can require unplanned O&M activity including service outages that could impact operations. These costs may include incident assessment, emergency patching, system validation, vendor coordination, expanded monitoring, outside technical support, and compensating controls. The July 2024 CrowdStrike outage illustrates the broader dependency risk associated with third-party technology providers: a third-party issued software update, rather than a cyberattack, caused widespread disruption for many organizations, and required rapid response activity. EMM cannot reasonably predict the timing, scope, or cost of similar vendor-driven events during a historical test year. For that reason, tracker treatment is appropriate for qualifying, incremental, prudently incurred O&M costs that arise.

Accordingly, our budget process includes consideration of reasonable, known protections and/or requirements we can deploy to protect against similar events or meet pending compliance standards, but we are not able to predict when such events or requirements will occur or take effect, nor can we reasonably project the timing nor costs in advance.

In addition, EMM does not include costs in its forecast to account for likely future government mandates around cybersecurity protection until the mandates are passed into legislation and required of the Company.

Compliance with these evolving requirements will entail significant costs that the Company must be prepared to bear, but that we cannot predict today and are in fact not included in rate cases that include historical test years. For these reasons, the potential volatility in costs and their unknown and unpredictability nature creates the exact reason why the Company has requested a CIP/Cyber Security tracker in this rate case.

Q: Has EMM's position on the need for a CIP/Cyber Security tracker evolved since this case was initially filed?

A: Absolutely not. It's quite the contrary. In fact, even OPC witness Geoff Marke in his Direct Testimony on page 18 agrees that both physical and cyber security risks have grown in recent years. Because of this, we continue to see the need for a tracker in this space as cybersecurity incidents continue to occur as well as the progression of future government regulations in this space. As noted in the direct testimony I have adopted, the Company expects expenses related to CIP and cybersecurity to increase substantially in the coming years. EMM will need to invest to be able to respond quickly and with flexibility when emergency conditions threaten or risk compromise to critical infrastructure assets. A tracker mechanism will allow the Company to mount the type of response our customers need and deserve.

Additionally, the Company has included a security component to the proposed Security Tracker to acknowledge the reality that the baseline of information security risk is higher today than ever before. EMM expects security threat costs to have a rising impact on the Company over time. EMM strongly recommends to this Commission that this is a component of the Company's revenue requirement in which use of a historical

test year is simply not sufficient enough to address the impacts of outside influences on the Company's cost structure.

Q: Has the Company requested similar regulatory treatment in its other regulatory jurisdictions?

A: Yes, Evergy has requested and received approval by Kansas regulators to establish a CIP/Cyber Security tracker for the type of likely and extraordinary, but un-budgeted costs I have discussed here. Establishing a CIP/Cybersecurity tracker for EMM will provide for more consistency in accounting across the operating jurisdictions and will provide recognition in Missouri of a growing risk area within the Company.

III. ARTIFICIAL INTELLIGENCE RELATED EXPENDITURES

Q: What was OPC's recommendation concerning AI?

A**:** OPC witness Marke suggests the Commission open a separate docket to solicit feedback from the utilities regarding their intentions and plans over how they plan, if at all, on incorporating AI into their services. Absent a specific regulatory docket, Dr. Marke recommends EMM provide bi-annual updates to Staff and OPC over its AI-execution practices, policies, and planned investment. Dr. Marke states that he is concerned around allocating finite capital to in-house AI investment without clear reasons or measurable targets. He notes that AI has widely different pricing schemes, security concerns, and a lack of measurable return-on-investment.

Q: Do you agree with OPC's recommendation?

A: I do not think there currently is a need for a specific regulatory docket. However, similar to current practices like cybersecurity updates, the Company would entertain periodic discussions with OPC and/or staff as AI development progresses to share examples of usage within the Company. This would be a more appropriate forum for updates on the work and progress of the Company in this area.

Q: Please explain EMM's current use of AI as well as the short-term and long-term plans for implementation.

A: Evergy is following a disciplined and measured approach to the evaluation and use of AI. Evergy is not pursuing AI for its own sake, nor is it attempting to lead the market in speculative AI development. Rather, Evergy's direction is to be a fast and efficient follower: learning from proven use cases, peer utility experience, and third-party capabilities before making material investments. Opportunities to apply AI are evaluated based on business value, operational need, customer benefit, security, data protection, risk, and cost effectiveness. Evergy is pursuing the benefits of AI from general productivity, receipt of embedded AI capability from third party products, and sponsoring AI development in situations more unique to Evergy where third party products would not be available. Evergy began its pursuit of AI with the creation of a strong cross functional governance model, creating corporate policy for safe and appropriate use of AI, establishment of a technology and security council to help ensure safety of data used in AI. Business leaders assess and determine opportunities to pursue AI based on business value attained from its utilization, but any use of AI development is performed within established governance spanning policy, standards, and security. An example of the successful use of

AI to date includes storm prediction algorithms using forecast data to model anticipated types and volume of outage damage and associated number of customer outages for advance preparation of restoration resources to assist in shorter restoration times for customers. This example reflects Evergy's overall AI direction: practical use cases tied to utility operations, customer value, and disciplined governance rather than open-ended investment.

Q: Does that conclude your 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 CHARLES KING

STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)

Charles King, being first duly sworn on his oath, states:

1. My name is Charles King. I work in Kansas City, Missouri, and I am employed by Evergy Metro, Inc. as Senior Vice President, Chief Technology Officer.

2. Attached hereto and made a part hereof for all purposes is my Rebuttal Testimony on behalf of Evergy Missouri West consisting of nine (9) 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.

Charles King

Subscribed and sworn before me this 11th day of August 2026.

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