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Exhibit No. 118

Evergy Missouri West – Exhibit 118
Hsin Foo
True-Up Rebuttal
File No. ER-2024-0189

Public Version

Exhibit No.:

Issue: Crossroads; AAR; TCR

Witness: Hsin Foo

Type of Exhibit: True-Up Rebuttal Testimony

Sponsoring Party: Evergy Missouri West

Case No.: ER-2024-0189

Date Testimony Prepared: September 18, 2024

MISSOURI PUBLIC SERVICE COMMISSION

CASE NOS.: ER-2024-0189

TRUE-UP REBUTTAL TESTIMONY

OF

HSIN FOO

ON BEHALF OF

EVERGY MISSOURI WEST

Kansas City, Missouri

September 2024

TRUE-UP REBUTTAL TESTIMONY

OF

HSIN FOO

Case No. ER-2024-0189

1 **Q: Please state your name and business address.**

2 A: My name is Hsin Foo. My business address is 1200 Main Street, Kansas City,
3 Missouri 64105.

4 **Q: Are you the same Hsin Foo who submitted direct testimony on February 2,**
5 **2024, rebuttal on August 6, 2024, and surrebuttal/true-up direct on September**
6 **10, 2024?**

7 A: Yes.

8 **Q: On whose behalf are you testifying?**

9 A: I am testifying on behalf of Evergy Missouri West, Inc. d/b/a Evergy Missouri West
10 (“EMW” or the “Company”).

11 **Q: What is the purpose of your testimony?**

12 A: The purpose of my testimony is to address the Energy Payment Rate for the Ensign
13 wind farm as discussed in Staff witness Brodrick Niemeier’s True-Up Direct
14 testimony, and the adjustments, as it relates to NUCOR discussed in Staff witness
15 Justin Tevie’s True-Up Direct testimony.

16 **I. ENSIGN ENERGY PAYMENT RATE**

17 **Q: What is the appropriate Energy Payment Rate for Ensign?**

18 A: The Energy Payment Rate for Ensign should be **[REDACTED]** per MWh. The amount
19 that Staff Witness Niemeier describes in his Surrebuttal testimony on Page 4, lines

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1 5-8 is correct. An error on the Energy Payment Rate for Ensign was made in
2 Company Witness Foo's Rebuttal testimony.

3 **Q: Was ** [REDACTED] ** the amount that was used in the Company's production cost
4 model for True-Up?**

5 A: Yes.

6 II. NUCOR

7 **Q: What period did Staff witness Mr. Tevie use to determine the amount of under
8 recovery for True-Up?**

9 A: Staff witness Tevie used the 12-month period ending June 30, 2024.

10 **Q: Do you agree with Staff's methodology?**

11 A: No. Staff's calculation of fuel and purchase power expense uses normalized values
12 from their production cost model, but Staff witness Mr. Tevie uses historical
13 amounts. NUCOR's load costs and revenues are intrinsically included in the
14 production cost model and therefore, in the fuel and purchase power expense
15 amounts. These revenues and expenses should stay consistent throughout the case.
16 It is contradictory to use normalized values in one calculation and a different
17 method representing the same concept in another calculation. This approach is
18 incorrect and lacks coherence.

19 **Q: What do you recommend?**

20 A: The costs and revenues associated with NUCOR should be consistent in all
21 calculations throughout the case. It is recommended that the normalized values be
22 applied for the same reasons that normalized fuel and purchase power expenses are
23 used - to eliminate irregularities and anomalies that might bias the calculation.

1 Q: Does that conclude your True-Up Direct testimony?

2 A: Yes, it does.

**Evergy Metro, Inc. d/b/a Evergy Missouri Metro and
Evergy Missouri West, Inc. d/b/a Evergy Missouri West**

Docket No.: ER-2024-0189

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True-Up Rebuttal p. 1, ln. 18	3, 4, and 6
True-Up Rebuttal, p. 2, ln. 3	3, 4, and 6

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