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Witness:	Hsin Foo
Type of Exhibit:	Direct Testimony
Sponsoring Party:	Evergy Missouri West
Case No.:	ER-2027-0077
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MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2027-0077

DIRECT TESTIMONY

OF

HSIN FOO

ON BEHALF OF

EVERGY MISSOURI WEST

Kansas City, Missouri
November 2026

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DIRECT TESTIMONY

OF

HSIN FOO

Case No. ER-2027-0077

I. INTRODUCTION

Q: Please state your name and business address.

A: My name is Hsin Foo. My business address is 1200 Main Street, 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 Lead Quantitative Analyst-Generation Resources for Evergy Metro, Inc. d/b/a Evergy Missouri Metro ("EMM") and Evergy Metro, Inc. d/b/a Evergy Kansas Metro ("EKM") (collectively, "Evergy Metro"), Evergy Missouri West, Inc. d/b/a Evergy Missouri West ("EMW" or "Company"), and Evergy Kansas Central, Inc. and Evergy Kansas South, Inc., collectively d/b/a Evergy Kansas Central ("EKC"), the operating utilities of Evergy, Inc.

Q: Who are you testifying for?

A: I am testifying on behalf of Evergy Missouri West.

Q: What are your responsibilities?

A: My primary responsibilities include developing and managing PROMOD® IV ("PROMOD") models, providing electric price forecasting and analysis in support of power marketing analytics, market modeling, and fuel management.

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

A: I graduated from the University of Michigan in May 2004 with a Bachelor of Science degree in Industrial & Operations Engineering. In May 2010, I received Master of Science degrees in Financial Engineering and Mathematics from Claremont Graduate University.

I began my career with DTE Energy in 2004 in the Market Intelligence group as a Programmer Analyst. My primary responsibilities were to perform energy industry simulation runs using the PROMOD model, and to perform market research and analysis to develop a corporate view on economic fundamentals in support of generation, fuel, and emissions operations. In 2007, I joined 330 Investment Management, a hedge fund in Chicago, as an associate where my role was to model and analyze transmission congestion to support Financial Transmission Rights ("FTR") trading activity in the Midcontinent Independent System Operator ("MISO"), PJM Interconnection, LLC ("PJM"), New York Independent System Operator ("NYISO") and ISO New England ("NEPOOL") markets.

My employment at Kansas City Power & Light Company ("KCPL") began in 2010 as a Quantitative Analyst where my primary responsibility was to develop a Southwest Power Pool ("SPP") focused electric generation and transmission fundamental model using PROMOD in anticipation of the Southwest Power Pool Integrated Marketplace ("SPP IM"). Since then, I have been promoted to Senior Quantitative Analyst and most recently, Lead Quantitative Analyst, where I am one of the Company's principal PROMOD modelers.

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 provided testimony in Evergy Missouri West's most recent rate case, Case No. ER-2024-0189 and Evergy Missouri Metro's most recent rate case, Case No. ER-2026-0143.

Q: What is the purpose of your direct testimony?

A: The purpose of my direct testimony is to describe the level of fuel expense, purchased power expense and the off-system sales revenues filed in the direct testimony of Company witness Ronald A. Klote. I will also provide information regarding the requirements necessary to support the request for continuation of Evergy Missouri West's Fuel Adjustment Clause ("FAC"). I specifically address all or a portion of the requirements of 20 CSR 4240-20.090(2)(A)15, 16 and 17.

Q: What level of fuel expense, purchased power expense and off-system sales revenue does the Company recommend for inclusion in its revenue requirement in this case?

A: The Company recommends that the Commission include $257 million net fuel and purchased power costs in the revenue requirement. This amount will be updated through the true-up date.

II. NORMALIZATION OF ENERGY PRICES AND GENERATION LEVELS

Q: Please describe the methodology Evergy Missouri West uses to develop normalized fuel costs, purchased power costs, and off-system sales revenues.

A: EMW utilizes PROMOD, a production cost simulation model, to develop normalized wholesale market power prices and normalized generation levels from electric generating resources, which form the basis for the Company's normalized fuel costs, purchased power

costs, and off-system sales revenues. PROMOD simulates the hourly commitment and economic dispatch of electric generating resources across a modeled electricity market, taking into account system demand, generating resource characteristics, fuel prices, transmission constraints, and other operating conditions.

For purposes of this rate case, the Company incorporated normalized assumptions for system load, fuel prices, generating unit maintenance outages, resource availability, generating capacity, and renewable generation. These assumptions were used in PROMOD to simulate the operation of the Company's generating resources under normalized conditions. The resulting hourly market prices and generation levels provided the basis for determining the quantities of electricity the Company would generate, purchase from the wholesale market, or sell into the wholesale market, as well as the associated fuel costs, purchased power costs, and off-system sales revenues.

Q: What is PROMOD?

A: PROMOD is a commercially available production cost simulation software provided by Hitachi Energy. It is a fundamental electricity market modeling tool that simulates the operation of interconnected electric power systems by representing generating resources, system demand, transmission facilities, and wholesale electricity market operations. PROMOD incorporates details in generating unit operating characteristics, transmission grid topology and constraints, and market system operations to simulate the commitment and dispatch of generating resources within and between interconnected electricity markets. The model performs a security-constrained unit commitment and co-optimized economic dispatch to determine the generating resources needed to meet system demand while accounting for operating limitations and transmission constraints. Through this

simulation, PROMOD produces hourly generation output for each modeled generating resource, and Locational Marginal Prices ("LMPs") at individual pricing nodes throughout the modeled system. These outputs support a consistent evaluation of wholesale electricity market prices and generating resource operations under specified assumptions.

Q: Is PROMOD commonly used in the electric utility industry?

A: Yes. PROMOD is an established production cost modeling tool used in the electric utility industry by utilities, system operators, consultants, and other electricity market participants. Production cost simulation models such as PROMOD are used for wholesale market price forecasting, resource planning, generation dispatch analysis, transmission planning, and the evaluation of fuel and purchased power costs. These models are particularly useful because they simulate the interaction of electricity supply and demand across entire electric markets rather than evaluating individual generating resources in isolation. The use of PROMOD allows the Company to evaluate its generating resources within the broader wholesale electricity market in which those resources operate.

Q: How does Evergy Missouri West use PROMOD?

A: The Company uses PROMOD for various purposes, including developing wholesale electricity market price forecasts, supporting resource planning decisions, preparing fuel and interchange budgets, and evaluating purchased power and off-system sales opportunities. For this rate case, the Company used PROMOD to simulate the economic dispatch of the Company's generating resources within SPP market while accounting for the normalized supply, demand, and operating conditions throughout the modeled interconnected system. By incorporating normalized inputs, the Company developed a representative level of generation and market prices that is not dependent solely on the

actual weather, generating unit outages, fuel prices, and market conditions experienced during the test year. The resulting modeled generation and market prices were then used to establish the Company's normalized fuel expense, purchased power expense, and off-system sales revenues.

Q: What are the primary inputs used in PROMOD?

A: PROMOD utilizes an extensive input dataset that is populated with assumptions about market supply, demand, and transmission. The bulk of the input assumptions are developed using information from sources such as North American Electric Reliability Corporation ("NERC") reports, Federal Energy Regulatory Commission ("FERC") Form 1 data, Energy Information Administration ("EIA") 411 reports, Continuous Emissions Monitoring System ("CEMS") data compiled by the Environmental Protection Agency ("EPA"), and publicly available data reported by Independent System Operators ("ISOs") and Regional Transmission Organizations ("RTOs").

The demand data includes projected hourly demand for utilities and other load-serving entities throughout the modeled footprint. The supply data contains a representation of all generating units within those entities and their operating characteristics, including but not limited to, capacity, heat rates, fuel types, variable operations and maintenance costs, planned and forced outage assumptions, emissions rates, and start-up costs. Other primary inputs include fuel (e.g., coal, natural gas, fuel oil) prices, emission allowance prices, renewable energy generation, operating reserve requirements, hurdle rates, and import/exports between market regions. The model also incorporates detailed transmission grid topology, transmission constraints, and contingency events that may affect the movement of electricity between generating resources and load.

Q: How does PROMOD use these inputs to determine wholesale electricity market prices and generation levels?

A: PROMOD performs an hourly chronological commitment and dispatch of available generation resources to meet hourly demand assumptions in each region, as defined in the modeled footprint. For each hour, the model evaluates the available generating resources, their operating costs and limitations, and the transmission system's ability to deliver electricity to load to determine the most economical combination of generating resources needed to meet electricity demand. Based on the resulting dispatch of generating resources, PROMOD calculates the hourly wholesale market prices, or LMPs. These prices reflect the cost of supplying an additional amount of electricity at a particular location, including the cost of generation and the additional associated costs associated with transmission congestion. Transmission congestion occurs when transmission constraints limit the ability to deliver lower-cost electricity, requiring the use of more expensive generating resources.

PROMOD calculates hourly LMPs at individual pricing locations, or nodes, throughout the modeled market. As a result, electricity prices may vary by location and hour. PROMOD aims to minimize system costs while simultaneously adhering to operating constraints and transmission grid limitations to meet load reliably. This modeling process is similar to the process used by SPP, the RTO in which the Company operates, to determine the dispatch of generating resources and wholesale electricity market prices.

Q: How does Evergy Missouri West use PROMOD to develop normalized market prices and generation levels for this rate case?

A: The Company develops a set of normalized modeling assumptions intended to represent expected operating conditions during the period reflected in this rate case. These assumptions include normalized and annualized system load, normalized fuel prices, generating resource availability, generating capacity, and renewable generation. To ensure consistency in the modeling process, these assumptions are applied to all generating stations throughout the modeled market, using the same methodology while accounting for operating characteristics and conditions specific to each generating resource.

These normalized assumptions are incorporated into PROMOD, which then produces hourly wholesale electricity market prices and generation levels that reflect the interaction of the normalized inputs with the operating conditions of the broader interconnected market. The Company uses these modeled results, together with applicable fuel costs, purchased power arrangements and other relevant cost and revenue assumptions, to develop normalized fuel expense, purchased power expense, and off-system sales revenues.

III. FUEL, PURCHASED POWER AND OFF-SYSTEM SALES NORMALIZATION

Q: Please describe the normalization of the Company's system requirements for this rate case.

A: The Company's native load was adjusted to reflect weather-normalized demand and annualized customer growth by the Company's load forecasting personnel. This process is described in detail in the direct testimony of Company witness Albert R. Bass. The resulting normalized monthly peak demands and energy requirements were used to develop

the hourly load inputs for PROMOD. The model distributes the monthly energy requirements across the hours of each month using normalized hourly load shapes. These hourly loads provide the demand requirements used in the normalized production cost simulation.

Q: How were fuel prices normalized for the production cost modeling?

A: The normalized fuel prices used in PROMOD are described in the direct testimony of Company witness JP Meitner. These normalized fuel prices were incorporated into PROMOD on a plant-specific basis and used to determine the variable generation costs associated with operating the modeled generating resources.

Q: Please describe the maintenance outages normalization.

A: Evergy Missouri West performs scheduled maintenance on its baseload generating units on a cyclical basis over a set number of years, i.e., a specific unit in any given year may have an extended turbine generator outage, an extended boiler outage, a shorter boiler outage, a short inspection outage, or no outage at all. Consequently, in any specific year there may be higher or lower scheduled maintenance outages than the long-term average maintenance outages. To normalize the availability of the generating resources, the total number of weeks that a unit would be scheduled for maintenance over the cycle was averaged over the number of years in the maintenance cycle. These normalized maintenance outage assumptions were then spread over a 12-month period to develop a normalized maintenance schedule. These outages were scheduled such that all base load generating resources would be available during the peak load periods of June through mid-September, and December through February. **Confidential Schedule HYF-1** contains the normalized maintenance schedule that was used in PROMOD.

Q: How did the Company normalize generating resource availability to reflect its seasonal operating plan?

A: As part of its operating plan, the Company expects to designate one unit at each coal-fired station, except Iatan 2, for seasonal layup during the spring months of April and May, and the fall months of October and November. Under this operating plan, a unit at each coal-fired station will be designated for seasonal layup and will be offered to the market with an extended startup time. The remaining coal-fired generating units at each station will continue to be offered under normal operating conditions. This operating strategy reflects the market conditions typically experienced during the spring and fall months, including relatively low electricity demand, significant wind generation, and lower natural gas prices. These conditions can reduce the economic need to operate coal-fired generating resources. Seasonal layup allows the Company to reduce wear and tear on its generating units and ultimately lower operating costs while maintaining resource availability to meet system requirements.

The seasonal layup and normalized maintenance schedules were coordinated such that, when a generating unit is out for maintenance, the remaining units at each coal-fired station continue to be available to the market under normal operating conditions. **Confidential Schedule HYF-2** contains the seasonal layup schedule used in the normalization.

Q: Please describe the generating resources available capacity normalization.

A: The generating resources available in the production cost modeling reflect the Company's portfolio and generating capacity levels expected to be in place and operational as of the true-up date in this rate case. The normalized generating capacity levels account for

capacity historically required to support participation in the ancillary services market. They also include qualitative adjustments made to compensate for model biases and limitations, and to improve trends of the Company's coal fleet resources' historical annual generation output.

Q: Have there been additions to Evergy Missouri West's portfolio of generating resources since its previous rate case?

A: Yes. Since the Company's last rate case filing, Case No. ER-2024-0189, the Commission granted EMW three Certificates of Convenience and Necessity ("CCN") in Case No. EA-2025-0075 for Chisolm Trail Generation Facility (formerly known as Viola Generation Facility), McNew Generation Facility, and Mullin Creek #1 Generation Facility. These facilities are not currently in commercial operation and are not included in the Company's generating portfolio for this rate case.

Additionally, the Commission granted the Company two CCNs in Case No. EA-2024-0292 for the Foxtrot Solar Generation Facility ("Foxtrot"), as well as the Sunflower Sky Solar Generation Facility ("Sunflower Sky"). Although these solar facilities are not currently operating, they are expected to be operational by the true-up period and are included in the Company's operating portfolio assumptions.

Q: How was generation from renewable resources modeled in this case?

A: Wind generation included in the production cost model comes from Power Purchase Agreements ("PPAs") with generating resources that are operating and under contract. These are the Cimarron Bend 3, Gray County, Ensign, Osborn, Prairie Queen, Pratt, and Rock Creek wind farms. Normalized wind generation was developed based on the average

annual generation for the three-year period from 2023 through 2025, distributed across a normalized hourly generation profile to reflect normalized hourly generation patterns.

Generation from the St. Joseph Landfill Gas facility was modeled based on its operating history. Generation from the Greenwood Solar and Hawthorn Solar facilities, which are Company-owned or partially owned resources, were modeled using projected normal generation levels. The modeled generation from the Foxtrot Solar and Sunflower Sky Solar facilities was also based on projected normal generation levels.

These renewable generation assumptions were incorporated into the normalized production cost modeling and will be updated and normalized as part of the true-up process.

Q: Please describe any changes to the Company's wholesale contract customers since the last rate case.

A: In the Company's last rate case filing, Case No. ER-2024-0189, the Company had one wholesale contract for energy sales to Western Area Power Administration ("WAPA"). That contract has since expired and is no longer in effect. Accordingly, the associated energy sales are not included in the Company's normalized production cost modeling in this rate case.

Q: How does the Company use the normalized PROMOD results to determine fuel costs, purchased power costs, and off-system sales revenues?

A: After incorporating the normalized assumptions described above, PROMOD performs an hourly simulation of the Company's generating resources within the interconnected wholesale electricity market. The model produces hourly generation levels for the Company's generating resources and normalized LMPs. These outputs provide the basis for determining the amount of electricity generated by Company-owned resources and the

associated fuel requirements, as well as the quantities and market values of electricity purchased from or sold into the wholesale market.

- Normalized fuel expense reflects the modeled generation levels and the applicable normalized fuel costs associated with producing that electricity.
- Normalized purchased power expense reflects the energy required to meet the Company's system obligations that is supplied through purchases, together with the applicable purchased power prices and contractual arrangements.
- Normalized off-system sales revenues reflect the energy sold into the wholesale market and the applicable modeled market prices.

Because the model simultaneously evaluates generating resource dispatch and wholesale market conditions, the resulting normalized fuel costs, purchased power costs, and off-system sales revenues are developed using a consistent set of supply, demand, fuel price, and resource availability assumptions.

Q: For the test period, what revenue and expense items, if any, were adjusted as a result of normalizing fuel cost, purchased power costs, and off-system sales?

A: Adjustments were made to test year fuel expense to reflect normalized fuel prices and normalized generation levels. Purchased power expense and off-system sales revenues were also adjusted to reflect the normalized quantities of energy purchased or sold, and the applicable prices associated with those transactions. These adjustments establish the normalized level of fuel costs, purchased power costs, and off-system sales revenues used in this rate case. **Confidential Schedule HYF-3** presents the normalized generation levels

by resource type, purchased power quantities and costs, and revenues associated with generation sales.

IV. ADJUSTMENTS TO THE NORMALIZED FUEL, PURCHASED POWER AND OFF-SYSTEM SALES RESULTS

Q: Does Evergy Missouri West propose any adjustments to the normalized fuel and purchased power expense, and off-system sales revenues from PROMOD?

A: Yes. Adjustments should be made for

- border customers,
- capacity purchase costs and capacity sales revenues,
- Dogwood Energy Facility ("Dogwood"),
- the Renewable Energy Rider ("RER") program,
- impacts relating to Nucor Steel Sedalia, LLC ("Nucor"), a non-residential customer of Evergy Missouri West,
- SPP Purchase Power Administrative Fees,
- SPP purchases and sales for ancillary services,
- SPP Revenue Neutrality Uplift ("RNU") charges,
- line loss payments related to the Missouri Iowa Nebraska Transmission ("MINT") line, and
- revenues from Auction Revenue Rights ("ARR") and Transmission Congestion Right ("TCR") activity.

A. BORDER CUSTOMERS

Q: What are border customers?

A: Border customers are customers located near the boundaries of utility service territories who may receive electric service from a utility other than the one in whose service territory they are located. These service arrangements may include customers located within

another utility's service territory who are served by Evergy Missouri West, or customers located within Evergy Missouri West's service territory who are served by another utility.

Q: Why is it appropriate to make adjustments for border customers?

A: There are both costs and revenues associated with providing electric service to border customers. These costs and revenues are not fully reflected in the Company's production cost modeling. Accordingly, adjustments are necessary to account for the associated costs and revenues to ensure that the Company's normalized cost of service appropriately reflects these arrangements.

Q: What amount of border customer adjustments has Evergy Missouri West included in this case?

A: The border customer adjustment reflects both the applicable costs and revenues associated with border customer service arrangements. The adjustment included in this case is the actual net amounts for the twelve months ending May 31, 2026. This adjustment is reflected in **Confidential Schedule HYF-3**. These values will be updated to the actual amounts for the most recent twelve months at true-up.

Q: Why does the adjustment for border customers use the twelve months ending May 31, 2026?

A: That period represents the most recent complete and validated information available for these adjustments when the filing was prepared.

B. CAPACITY PURCHASE AND SALES AGREEMENTS

Q: Please describe the Company's capacity purchase contracts.

A: The Company has capacity purchase contracts with the **[redacted]**. Under these agreements, the Company

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purchases generating capacity to support its resource adequacy requirements. The associated contractual capacity payments are included as adjustments to the Company's normalized production cost model results.

Q: Please describe the Company's capacity sales contracts.

A: The Company has capacity sales agreements associated with **[redacted]**. Under these agreements, the Company receives revenues for providing generating capacity to the respective counterparties.

The capacity sales agreement with **[redacted]** expired on May 31, 2026. Accordingly, revenues associated with this agreement were excluded from the Company's normalized capacity sales adjustment. The adjustment reflects the capacity sales revenues associated with the remaining counterparties.

Q: Why is it appropriate that adjustments be made for capacity purchase and sales contracts?

A: These contractual payments and revenues are not included in the model used by the Company to calculate fuel and purchased power costs. As such, adjustments are necessary to recognize these costs and revenues separately from normalized fuel costs, purchased power costs, and off-system sales revenues developed through PROMOD. Absent this adjustment, these amounts would not otherwise be reflected in the Company's retail cost of service.

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Q: What amount of capacity purchase and sales adjustments has Evergy Missouri West included in this case?

A: The capacity purchase and sales adjustments are based on the applicable contractual payments and revenues associated with the Company's capacity agreements that will be in effect at the end of the true-up period. These adjustments are reflected in **Confidential Schedule HYF-3** and will be updated to reflect the annualized amounts for the most recent twelve months at true-up.

C. DOGWOOD ENERGY FACILITY

Q: Please describe the arrangement between the Company and Dogwood Power Management ("DGPM").

A: Evergy Missouri West owns a 22.2% interest in Dogwood, a combined cycle natural gas generating unit located in Cass County, Missouri, with a capacity of 675 megawatts ("MW"). Prior to the Company's acquisition, the previous ownership group established DGPM as a market participant in the SPP IM. To maintain DGPM's status as a SPP market participant, at least 0.1% of the facility's ownership interest was required to remain registered under DGPM as the asset owner. Accordingly, the Company agreed to an arrangement under which the SPP market settlements associated with this 0.1% interest are passed through to the Company on a monthly basis.

Q: Why is it appropriate to make an adjustment for the DGPM settlements?

A: Although the 0.1% interest remains registered under DGPM for SPP market participation purposes, the associated market settlements are passed through to the Company. These amounts are not directly reflected in the Company's production cost modeling. Therefore,

an adjustment is necessary to recognize the associated amounts in the Company's normalized cost of service.

Q: What amount of DGPM settlement adjustments has Evergy Missouri West included in this case?

A: The adjustment included in this case is the actual net revenues for the twelve months ending May 31, 2026. This adjustment is reflected in **Confidential Schedule HYF-3**. These values will be updated to the actual amounts for the most recent twelve months at true-up.

Q: Why does the adjustment for DGPM use the twelve months ending May 31, 2026?

A: That period represents the most recent complete and validated information available for these adjustments when the filing was prepared.

D. RENEWABLE ENERGY RIDER PROGRAM

Q: What is the RER program?

A: The RER program allows non-residential Evergy Missouri West customers to purchase renewable energy from renewable resources that the Company contracts.

Q: Why is it appropriate that adjustments be made for the RER program?

A: Revenues and costs associated with this program should not be included as part of the FAC but are included in the model used by the Company to calculate fuel and purchased power costs. As such, the revenues and costs associated with the RER program should be removed as an adjustment to Evergy Missouri West's FAC base rate calculation.

Q: What amount of the RER adjustments has Evergy Missouri West included in this case?

A: The amount of RER adjustments is based on the normalized and annualized values from the Company's model results. These values will be updated to reflect the normalized and

annualized amounts from the Company's model results for the most recent twelve months at true-up.

E. IMPACTS RELATING TO NUCOR

Q: What are the adjustments relating to Nucor?

A: The Stipulation and Agreement from Case No. EO-2019-0244 requires Evergy Missouri West to identify and isolate costs to provide service to Nucor, and to remove them from the FAC. These include PPA costs identifiable to Nucor and the net effect of the sale of PPA purchases for Nucor and the Nucor load.

Q: Why is it appropriate that adjustments be made for Nucor?

A: Nucor-related costs and revenues are included in the model used by the Company to calculate fuel and purchased power costs. As such, the revenues and costs associated with Nucor should be excluded from the FAC base rate calculation.

Q: What amount of adjustments relating to Nucor has Evergy Missouri West included in this case?

A: The amount of Nucor related adjustments is based on the adjusted and annualized values from the Company's model results. These values will be updated to reflect the annualized amounts for the most recent twelve months at true-up.

F. SPP ADMINISTRATIVE FEES

Q: What are SPP Purchase Power Administrative Fees?

A: As a participant in the SPP IM, SPP charges Evergy Missouri West administrative fees related to costs of running and operating the SPP market. These charges include fees to recover the costs of operating the day-ahead ("DA") and real-time ("RT") balancing markets, market settlements, credit services, market monitoring, and ARR/TCR operations.

Q: Why is it appropriate that adjustments be made for SPP Purchase Power Administrative Fees?

A: These charges are not included in the model used by the Company to calculate normalized fuel and purchased power costs. As such, the SPP Purchase Power Administrative Fees should be included as an adjustment to the Company's model results. Absent this adjustment, these charges would not otherwise be reflected in the Company's retail cost of service.

Q: What amount of SPP Purchase Power Administrative Fees has Evergy Missouri West included in this case?

A: The amount of SPP Purchase Power Administrative Fees included in this case is the actual payments for the twelve months ending May 31, 2026. This adjustment is reflected in **Confidential Schedule HYF-3**. These values will be updated to the actual amounts for the most recent twelve months at true-up.

Q: Why does the adjustment for SPP Purchase Power Administrative Fees use the twelve months ending May 31, 2026?

A: That period represents the most recent complete and validated information available for these adjustments when the filing was prepared.

G. SPP ANCILLARY SERVICES

Q: What are ancillary services, purchases, and sales?

A: As a participant in the SPP IM, Evergy Missouri West is obligated to provide or procure certain ancillary services. These services include spinning, supplemental, and regulating reserves. The Company purchases its SPP-specified ancillary services from the SPP-

operated ancillary services market. In addition, the Company may sell these ancillary services in the SPP-operated market.

Q: Why is it appropriate that Evergy Missouri West include adjustments for ancillary services?

A: These charges and revenues are not included in the model used by the Company to calculate fuel and purchase power costs. Absent this adjustment, these amounts would not otherwise be reflected in the Company's retail cost of service.

Q: What net amount of ancillary services purchases and sales has Evergy Missouri West included in this case?

A: The net amount of ancillary services purchases and sales included in this case is based on the average annual actual costs and revenues incurred by Evergy Missouri West for the three years ending May 31, 2026. This adjustment is reflected in **Confidential Schedule HYF-3**. These values will be updated to actual amounts for the most recent twelve months at true-up.

Q: Why does the adjustment for ancillary services use the twelve months ending May 31, 2026?

A: That period represents the most recent complete and validated information available for these adjustments when the filing was prepared.

H. SPP REVENUE NEUTRALITY UPLIFT

Q: What are SPP RNU charges?

A: As a participant in the SPP IM, several miscellaneous charges and credits are incurred for SPP to remain revenue neutral. The charges and credits that make up the RNU charges include items such as rounding errors and inadvertent interchange costs or revenue. RNU

is distributed among the market participants as either a debit (if SPP is short of funds to balance payments between participants) or a credit (if SPP has collected more than needed to balance payments between participants).

Q: Why is it appropriate that Evergy Missouri West include SPP RNU charges in its calculation of revenue requirements?

A: As a participant in the SPP IM, Evergy Missouri West is exposed to RNU charges and credits. These charges and credits are not included in the model used by the Company to calculate fuel and purchase power costs. As such, the net SPP RNU charges have been included as an adjustment to the Company's model results. Absent this adjustment, RNU-related charges and credits would not otherwise be reflected in the Company's retail cost of service.

Q: What net SPP RNU amount has Evergy Missouri West included in this case?

A: The RNU charges included in this case are based on the average annual net amounts for the three years ending May 31, 2026. This adjustment is reflected in **Confidential Schedule HYF-3**. These values will be updated to actual amounts for the most recent twelve months at true-up.

Q: Why does the adjustment for SPP RNU use the twelve months ending May 31, 2026?

A: That period represents the most recent complete and validated information available for these adjustments when the filing was prepared.

I. MISSOURI IOWA NEBRASKA TRANSMISSION LINE

Q: What are the MINT line loss payments?

A: These are payments made to Associated Electric Cooperative Inc. ("AECI") for transmission losses on the MINT line. AECI provides coverage of the losses in-kind, and the Company reimburses AECI for its share.

Q: What amount of MINT line loss payments has Evergy Missouri West included in this case?

A: The line loss payments included are based on the actual payments for the twelve months ending May 31, 2026. This adjustment is reflected in **Confidential Schedule HYF-3**. These values will be updated to actual amounts for the most recent twelve months at true-up.

Q: Why does the adjustment for the MINT line use the twelve months ending May 31, 2026?

A: That period represents the most recent complete and validated information available for these adjustments when the filing was prepared.

J. AUCTION REVENUE RIGHTS AND TRANSMISSION CONGESTION RIGHTS

Q: What are ARRs and TCRs?

A: Under the SPP IM, transmission congestion charges may arise when electricity is delivered from generating resources to load during periods of transmission congestion. To help market participants manage the financial risk associated with these charges, SPP established two financial instruments: ARRs and TCRs. These instruments provide financial benefits or obligations associated with congestion price differences between designated price nodes on the transmission system. Specifically, TCRs entitle the holder

to receive revenues or incur charges based on the hourly congestion price differences between a defined source and sink in the DA energy market. ARRs provide the holder with rights to revenues generated through the auction of TCRs.

Q: Why is it appropriate that Evergy Missouri West include ARR/TCR revenues in its calculation of revenue requirements?

A: ARRs and TCRs exist to mitigate congestion costs that arise when there is a congestion price differential between the generator's location and the location of the load served. Because congestion costs are an inherent component of the Company's cost of service, the value realized through ARR and TCR activity should properly be applied to the calculation of revenue requirements.

Q: What amount has Evergy Missouri West included for ARR/TCR revenues in this case?

A: The TCR revenues included are based on an annual average percent of actual congestion costs recovered for the three years ending May 31, 2026. This recovery factor is then applied to the congestion costs inherent in the normalized LMPs from the Company's production cost model used to determine fuel cost, purchase power cost, and off-system sales revenue. This amount is reflected in **Confidential Schedule HYF-3**. The amount will be updated to reflect the recovery factor for the most recent twelve months at true-up.

Q: Why does the adjustment for ARR/TCR revenues use the twelve months ending May 31, 2026?

A: That period represents the most recent complete and validated information available for these adjustments when the filing was prepared.

V. ELECTRIC UTILITY FUEL AND PURCHASED POWER COST RECOVERY MECHANISM

Q: Regarding Evergy Missouri West's request for continued use of an FAC, which portions of the Electric Utility Fuel and Purchased Power Cost Recovery Mechanism filing requirements are you addressing in your testimony?

A: I will address all or portions of the FAC Rule 20 CSR 4240-20.090(2)(A)15, 16 and 17. Requirement 15 addresses heat rate test results, requirement 16 addresses the long-term planning process, and requirement 17 addresses forecasted environmental investments.

Q: Has Evergy Missouri West supplied the heat rate test results and documentation of the actual test/monitoring procedures for its generating units required per 20 CSR 4240-20.090(2)(A)15?

A: Yes. Heat rate test results conducted within the previous 24 months are provided in **Confidential Schedule HYF-4**. The heat rate test/monitoring procedure that outlines how the company develops and routinely reviews heat rate curves for all generating units is provided in **Confidential Schedule HYF-5**.

Q: Please provide your support for 20 CSR 4240-20.090(2)(A)16.

A: Requirement 16 requires the Company to provide:

> Information that shows that the electric utility has in place a long-term resource planning process; […]

Evergy Missouri West has a long-term resource planning process in place. The electric utility resource plan produced by the process is also known as an integrated resource plan ("IRP"). An objective of this planning process is to identify the least cost and preferred resource plans while maintaining adequate capacity reserves for reliability.

Q: When was Evergy Missouri West's last IRP prepared?

A: Evergy Missouri West prepared and filed a Revised Resource Plan on August 31, 2026, in Case No. EO-2026-0198 to its May 7, 2026, 2026 IRP Annual Update.

Q: When will the next Evergy Missouri West IRP be prepared?

A: Under the current IRP rule, the next IRP is to be filed in 2027. This will be a triennial filing.

Q: Please provide your support for 20 CSR 4240-20.090(2)(A)17.

A: Requirement 17 states:

> If the electric utility proposes to include emission allowances costs or sales revenue in the proposed FAC and not in an environmental cost recovery mechanism, a detailed explanation of its emissions management policy, and its forecasted environmental investments, emissions allowances purchases, and emissions allowances sales; […]

At this time, Evergy Missouri West has no forecasted environmental investments that would impact emission allowance costs or sales revenues.

The explanation of the Company's emissions management policy and its forecasted emissions allowances purchases and sales required by 20 CSR 4240-20.090(2)(A)17 can be found in the direct testimony of Company witness JP Meitner.

VI. CONCLUSION

Q: Please summarize your testimony.

A: My testimony explains how the Company uses PROMOD to develop normalized wholesale electricity prices and generation output under normalized assumptions for load, fuel prices, generating unit availability, capacity, and renewable generation. Those results form the basis for the Company's normalized fuel expense, purchased power expense, and off-system sales revenues. I also describe adjustments for border customers, contractual capacity transactions, Dogwood's arrangements with DGPM, the RER program, Nucor, SPP market charges and credits, MINT line losses, and ARR/TCR activity to reflect items

not captured by PROMOD or excluded from the FAC. Finally, I address all or a portion of the requirements of 20 CSR 4240-20.090(2)(A) 15, 16 and 17.

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 Missouri West, Inc. d/b/a Evergy Missouri West's Request for Authority to Implement A General Rate Increase for Electric Service	))))	Case No. ER-2027-0077

AFFIDAVIT OF HSIN FOO

STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)

Hsin Foo, being first duly sworn on his oath, states:

1. My name is Hsin Foo. I work in Kansas City, Missouri and I am employed by Evergy Metro, Inc. as Lead Quantitative Analyst-Generation Resources.

2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of Evergy Missouri West consisting of twenty-seven (27) 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.

Hsin Foo

Subscribed and sworn before me this 3rd day of November 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

SCHEDULES HYF-1 THRU HYF-5 CONTAIN CONFIDENTIAL INFORMATION NOT AVAILABLE TO THE PUBLIC.

ORIGINALS FILED UNDER SEAL.

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

Docket No.: ER-2027-0077
Date: November 3, 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**
Foo Direct, p. 15, lns. 22-23	3, 4, and 6
Foo Direct, p. 16, lns. 5-7; and 9	3, 4, and 6
Confidential Schedules HYF-1 thru HYF-5	3, 4, 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.