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Exhibit No. 19

Evergy Missouri Metro – Exhibit 19
True-Up Rebuttal Testimony of Hsin Foo
Case No. ER-2026-0143

Exhibit No.:
Issue: TCR
Witness: Hsin Foo
Type of Exhibit: True-Up Rebuttal Testimony
Sponsoring Party: Evergy Missouri Metro
Case No.: ER-2026-0143
Date Testimony Prepared: September 23, 2026

MISSOURI PUBLIC SERVICE COMMISSION

CASE NOS.: ER-2026-0143

TRUE-UP REBUTTAL TESTIMONY

OF

HSIN FOO

ON BEHALF OF

EVERGY MISSOURI METRO

Kansas City, Missouri
September 2026

TRUE-UP REBUTTAL TESTIMONY

OF

HSIN FOO

Case No. ER-2026-0143

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: Are you the same Hsin Foo who previously submitted direct, rebuttal and true-up direct testimony in this case?

A: Yes.

Q: On whose behalf are you testifying?

A: I am testifying on behalf of Evergy Missouri Metro, Inc. d/b/a Evergy Missouri Metro ("EMM" or the "Company").

Q: What is the purpose of your testimony?

A: The purpose of my testimony is to respond to Missouri Public Service Commission ("MPSC") Staff witness Antonija Nieto's Surrebuttal / True-Up Direct Testimony regarding Transmission Congestion Rights ("TCRs").

I. TRANSMISSION CONGESTION RIGHTS

Q: Did Staff witness Nieto respond to your rebuttal testimony regarding TCRs?

A: Yes. Ms. Nieto acknowledges my concern that Staff normalizes fuel and purchased power costs using its production cost model but then incorporates a historical TCR margin that is not linked to the congestion conditions reflected in that model.

Nevertheless Staff recommends using the actual TCR margin for the twelve-month true-up period ending June 30, 2026.

Q: Does Staff witness Nieto's surrebuttal change your opinion regarding Staff's treatment of TCRs?

A: No. In fact, her testimony highlights the fundamental problem with Staff's methodology. Ms. Nieto states that Staff's position is that an appropriate level of TCR revenue should be included in cost of service[1]. I agree that TCR revenue should be reflected. However, Staff does not simply include TCR revenue. Staff includes a TCR margin, which reflects both TCR revenues and the congestion costs associated with those TCRs.

Q: What is the difference between TCR revenue and TCR margin?

A: TCR revenue represents the net revenue resulting from the Company's activity in the Southwest Power Pool ("SPP") TCR market. It reflects the revenues and costs associated with acquiring and settling TCR positions. TCR margin is different; TCR margin combines the net revenue from the Company's TCR activity with the congestion costs incurred in the SPP energy market. TCR revenue reflects the financial results of the TCR market itself, while TCR margin measures the combined effect of TCR revenues and the underlying congestion costs that the TCRs are intended to hedge.

Q: Why is that distinction important when evaluating Staff's methodology?

A: Staff's production cost model already reflects congestion through the Locational Marginal Prices ("LMPs") used to determine normalized purchased power costs

[1] See A. Nieto (Staff) Surrebuttal/True-Up Direct at 7.

and off-system sales revenues. Staff then adds a historical TCR margin, which itself includes historical congestion costs. As a result, Staff combines the TCR revenue and congestion costs from the twelve-month period ending June 30, 2026, with the congestion costs already embedded in the normalized purchases and sales produced from Staff's production cost model. Staff is therefore introducing historical congestion costs into a revenue requirement that already reflects congestion costs under normalized market conditions.

Q: Can you provide a simplified example of this mismatch?

A: Yes. Assume the Company historically incurred $100 of congestion costs and received $120 of TCR revenue, resulting in a positive TCR margin of $20. Now assume the production cost model produces $50 of normalized congestion costs. Under Staff's methodology, the historical $20 TCR margin is combined with the modeled results. In effect, the resulting cost of service reflects $150 congestion costs – the $100 embedded in the historical TCR margin plus the $50 reflected in the production cost model – against $120 of TCR revenue, producing a net cost of $30.

Q: How does that differ from the Company's methodology?

A: Using the same example, the historical relationship between $120 of TCR revenue and $100 of congestion costs produces a recovery factor of 120 percent. The Company applies that recovery factor to the $50 of normalized congestion costs produced by the model, resulting in $60 of normalized TCR revenue. The $60 of TCR revenue offsets the $50 of normalized congestion costs, producing a net benefit of $10. The amounts are illustrative, but the point is that TCR revenues and

congestion costs are economically related. The Company's methodology preserves that relationship by applying the historical recovery relationship to the normalized congestion costs. Staff's methodology does not.

Q: Staff witness Nieto states that Staff cannot calculate the Company's methodology because its production cost model does not identify a specific amount of congestion. Does that address your concern?

A: No. Staff witness Nieto states that Staff cannot calculate the Company's congestion recovery factor because its fuel and purchased power model does not separately identify a specific amount of congestion[2]. That is a limitation of Staff's modeling output; it does not establish that a historical TCR margin is the appropriate normalized amount. More importantly, Staff's inability to separately quantify congestion does mean congestion is absent from its model. Congestion remains embedded in the LMPs used to determine normalized purchases and sales. Staff has not demonstrated that its historical TCR margin is consistent with the congestion conditions reflected in its normalized production cost model results.

Q: Staff witness Nieto also points to the treatment of TCR margin in prior rate cases. Does that resolve your concern?

A: No. The fact that a historical methodology was used in another case does not establish that it produces an internally consisted result in this case. The relevant question is whether the TCR amount included in the revenue requirement is reasonably matched to the congestion conditions underlying the normalized fuel and purchased power costs.

[2] See A. Nieto (Staff) Surrebuttal/True-Up Direct at 9.

Q: What is your recommendation?

A: I recommend that the Commission use the Company's methodology for normalizing TCR revenues. Staff's use of a twelve-month historical TCR margin combines a historical net amount with fuel and purchased power costs developed under normalized market conditions without demonstrating that the two reflect comparable congestion conditions. The Company's methodology instead determines TCR revenue based on the normalized congestion costs reflected in its production cost model and therefore provides a more internally consistent treatment of congestion costs and the associated TCR revenues.

Q: Does that 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 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 True-Up Rebuttal Testimony on behalf of Evergy Missouri Metro consisting of five (5) 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 23rd day of September 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