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Exhibit No. 159

Staff – Exhibit 159
True-Up Direct Testimony of Hari K. Poudel, PhD
Case No. ER-2026-0143

Exhibit No.:	
Issue(s):	*MEEIA, EDR*
Witness:	*Hari K Poudel*
Sponsoring Party:	*MoPSC Staff*
Type of Exhibit:	*True-Up Direct Testimony*
Case No.:	*ER-2026-0143*
Date Testimony Prepared:	*September 10, 2026*

MISSOURI PUBLIC SERVICE COMMISSION

INDUSTRY ANALYSIS DIVISION

TARIFF AND RATE DESIGN DEPARTMENT

TRUE-UP DIRECT TESTIMONY

OF

HARI K POUDEL

EVERGY METRO, INC. d/b/a Evergy MISSOURI METRO

CASE NO. ER-2026-0143

Jefferson City, Missouri
September 2026

*** Denotes Highly Confidential Information ***
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TRUE-UP DIRECT TESTIMONY

OF

HARI K POUDEL

EVERGY METRO, INC. d/b/a EVERGY MISSOURI METRO

CASE NO. ER-2026-0143

Q. Please state your name and business address.

A. My name is Hari K. Poudel, and my business address is P.O. Box 360, Jefferson City, Missouri, 65102.

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

A. I am employed by the Missouri Public Service Commission ("Commission") as an Economist in the Tariff/Rate Design Department in the Industrial Analysis Division.

Q. Are you the same Hari K. Poudel that filed direct testimony in this case?

A. Yes.

Q. What is the purpose of your surrebuttal / true-up direct testimony?

A. The purpose of my testimony is to perform the energy efficiency annualization adjustment and Economic Development Rider ("EDR") annualization calculations for the true-up period.

ENERGY EFFICIENCY ANNUALIZATION ADJUSTMENT

Q. What is the true-up date for this case?

A. The true-up date is June 30, 2026.

Q. Has Staff updated the MEEIA annualization adjustment for the true-up period for the residential ("Res"), Small General Service ("SGS"), Medium General Service ("MGS"), and Large General Service ("LGS") classes?

A. Yes. Staff updated adjustments for true-up for these classes using the same calculation methodology used in the direct workpaper. However, the time frame is updated for the true-up period.

Q. What is the reason for not performing MEEIA adjustment for the Large Power Service ("LPS") class?

A. In response to Staff Data Request No. 0344T, EMM stated that there were no LPS class customers in MEEIA between July 1, 2024, and June 30, 2026. Therefore, Staff did not perform MEEIA annualization for the LPS class.

Q. What is Staff's recommended MEEIA adjustment to be applied to the level of current revenues and billing determinants for the true-up period?

A. Staff's total MEEIA adjustment is *** [redacted] *** for the true-up period ending June 30, 2026, for the RES, SGS, MGS, and LGS classes.

Q. Has Staff's position been updated to reflect changes to the MEEIA annualization adjustments for EMM through the end of the true-up period?

A Yes. Staff's position on the MEEIA annualization adjustments for energy usage are aligned with EMM. Staff does not have any positional differences compared to EMM on this issue.

Q. Through this testimony, do you describe the development of a work product that you provided to other Staff witness for the development of an issue?

A. Yes. Staff witness Kim Cox used the MEEIA adjusted amount to calculate revenue billing determinants. To reflect the impact of the energy efficiency programs on EMM's revenue, the energy efficiency adjustment is applied to revenue billing determinants.

EDR ANNUALIZATION ADJUSTMENT

Q. How has Staff performed EDR discounts in the true-up filing?

A. Staff reviewed four[1] active EDR agreements and EDR calculations. Staff annualized the EDR discount credits for the true-up period ending on June 30, 2026. The rate classes for participating EDR tariff customers are Small General Service ("SGS"), Large General Service ("LGS"), and Large Primary Service ("LPS") rate classes.

Q. Did Staff perform EDR annualization for the true-up period?

A. Yes. It is Staff's general practice to annualize data to better model the impact of known changes.

Q. How is the cost of the discounts recovered by EMM?

A. With each rate case, EMM submits EDR credit for discounts provided to customers utilizing this incentive. Staff's annualized EDR discount is ** [redacted] ** for the true-up period.

Q. Did Staff identify any compliance issues in relation to the EMM's EDR analysis?

[1] EMM's response to Staff's Data Request No. 0368.1 Conf.

A. Staff determined that EMM is generally in compliance with the EDR tariff sheets.[2] Customers appear to receive discounts under the EDR that satisfy the required load factor requirements.

CONCLUSION

Q. Does this conclude your true-up direct testimony?

A. Yes it does.

[2] JE-2020-0045 Sheet No. 32E, 32F, 32G, 32H, 32I, 32J.

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 HARI K. POUDEL, PhD

STATE OF MISSOURI	)	
	)	ss.
COUNTY OF COLE	)	

COMES NOW HARI K. POUDEL, PhD and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Surrebuttal / True-Up Direct Testimony of Hari K. Poudel, PhD*; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

HARI K. POUDEL, PhD

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 2nd day of September 2026.

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: April 04, 2029
Commission Number: 12412070

Notary Public