BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Evergy Metro, Inc. d/b/a Evergy Missouri Metro's 2026 Integrated Resource Plan Annual Update Filing	)))	File No. EO-2026-0188
In the Matter of Evergy Missouri West, Inc. d/b/a Evergy Missouri West's 2026 Integrated Resource Plan Annual Update Filing	)))	File No. EO-2026-0189

SIERRA CLUB'S COMMENTS ON EVERGY MISSOURI METRO'S AND EVERGY MISSOURI WEST'S 2026 INTEGRATED RESOURCE PLAN ANNUAL UPDATES

Sierra Club hereby submits these comments on the Evergy Missouri Metro's and Evergy Missouri West's 2026 (jointly referred to as "Entergy" or "the Company") Integrated Resource Plan ("IRP") Annual Updates. Sierra Club appreciates the opportunity to comment on Evergy's resource planning. Our comments below address recommendations that we hope Evergy will incorporate in its resource planning. Our recommendations are that:

1) Evergy should assume greater tax credit eligibility for new solar and wind projects in line with reasonable industry expectations, including the opportunity to take advantage of credits under "safe harbor" rules; and
2) Evergy should include all contracted new large loads in its base load forecast and create transparent criteria that must be met for other, non-contracted large loads to be included in the Company's large load forecast.

I. Evergy should assume greater tax credit eligibility for solar and wind projects in its resource planning.

Section 14.1.4 of the Company's IRP update outlines Evergy's assumptions regarding the availability of Section 45Y (clean electricity production tax credits ("PTC")) and Section 48E (clean electricity investment tax credits ("ITC")), which include that solar and wind tax credits will not be available for any project beginning construction after July 4, 2026 and placed in service after December 31, 2027.[1]

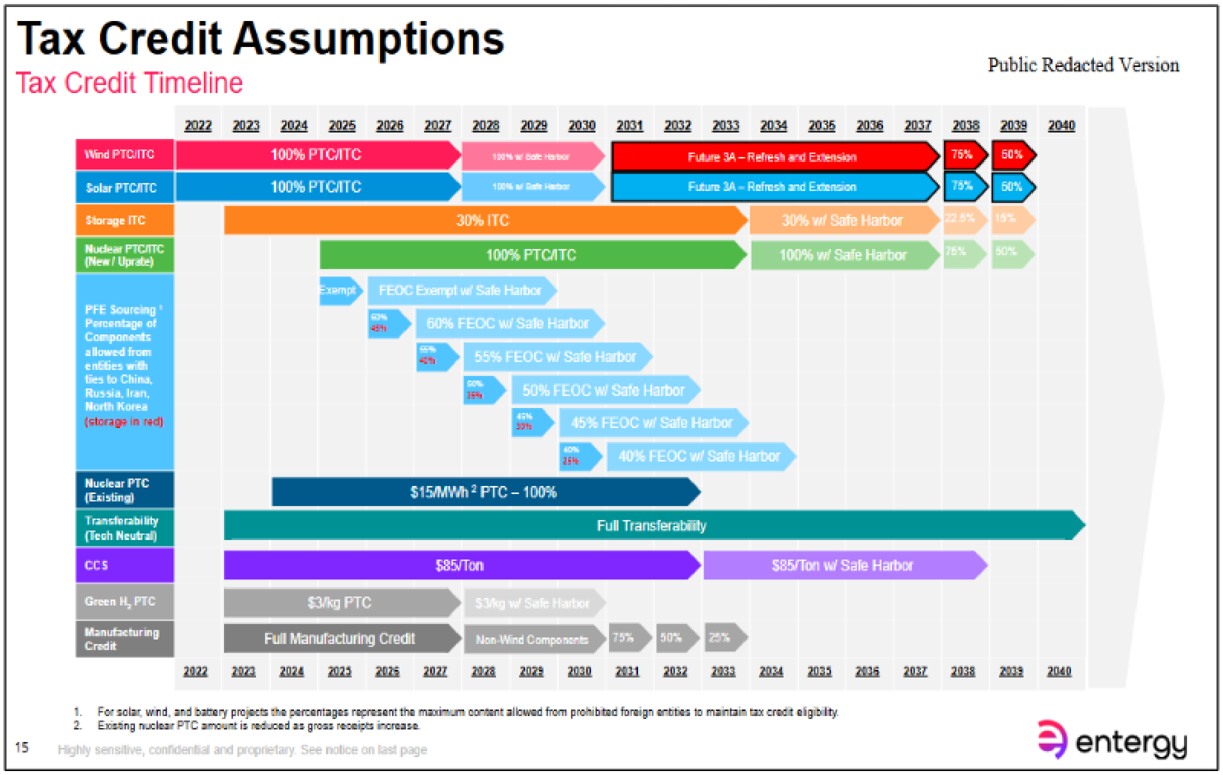
Evergy should adjust its assumptions to allow for more reasonable availability of these tax credits. First, Evergy should model a sensitivity or case where "safe harbor" credits are available beyond the putative cutoff date of these credits. Under applicable tax rules, it has been standard practices for many years to rely on "safe harbor" rules that allow for expanded use of credits that have otherwise expired. Especially because its 2026 Annual Update includes a disappointing reduction in solar and wind buildout, Evergy should explore reasonable means to build cost-effective solar and wind to benefit its customers.

Second, Evergy should assume a future scenario where federal tax credits are extended and refreshed, as such credits will likely be renewed as have they been historically many times. For example, Entergy assumes a reasonable timeline for renewal and safe harbor provisions as outlined in their 2027 IRP Assumptions (see Figure 1 below). Entergy's assumptions include that both ITC and PTC tax credits are subject to safe harbor and refresh/extension, with dates clearly defined for

[1] Missouri Public Service Commission ("MO PSC") Case No. EO-2026-0189, Evergy Missouri West 2026 Annual Update Integrated Resource Plan, at 130-131 (May 7, 2026) [hereinafter "Evergy Missouri West Annual IRP Update"], *available at* https://efis.psc.mo.gov/Case/FilingDisplay/644133; MO PSC Case No. EO-2026-1088, Evergy Missouri Metro 2026 Annual Update Integrated Resource Plan, at 134-135 (May 7, 2026) [hereinafter "Evergy Missouri Metro Annual IRP Update"], *available at* https://efis.psc.mo.gov/Case/FilingDisplay/644132.

each resource type such that tax credits are assumed to be available for wind, solar, and storage resources through the end of 2039.[2]

Figure 1. Entergy IRP Data Assumptions Tax Credit Assumptions



[3]

2 Louisiana Public Service Commission Docket No. U-37764, Entergy IRP Data Assumptions, at 12-13 (Jan. 20, 2026), *available at* https://lpscpubvalence.lpsc.louisiana.gov/portal/PSC/DocketDetails?docketId=32573.

3 *Id*. at 13.

II. Evergy should provide more transparency on which large load customers are included in its load forecasts.

Evergy's large load assumptions are of critical importance to its resource planning because procuring capacity for large loads that fail to materialize creates the risk of stranded assets. As a result, to best protect Evergy's ratepayers from over procuring capacity, the Company should include large load customers with a signed, binding agreement in the base load forecast because large load customers with a signed agreement represent load that the Company generally must serve (so long as such agreements cannot be terminated without penalty). Further, the Company's high-range load forecast should include only highly probable potential large load customers in line with requirements in the Commission's pending IRP rule (though those requirements are not yet final). The Company should establish a clear and transparent definition for which large loads are highly probable and should provide detailed documentation to support its large load forecast.

Large load assumptions are important for this IRP update. As Evergy notes, the large increase in projected large loads is the "the most significant change to the winter capacity position from the 2025 Annual Update."[4] Thus, this issue is critical to assuring that Evergy does not overbuild its system to serve demand that may not materialize.

Evergy's approach to inclusion of large loads in its 2026 Annual Update is unreasonable in two ways. First, for its base or mid-case forecast Evergy includes large loads that have either i) signed an electric service agreement with the utility *or* ii) gone through Southwest Power Pool's non-binding process and Evergy "expect[s]" that a service agreement will be signed soon.[5] Evergy should include only customers that have signed an agreement in its mid-case forecast.

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[4] Evergy Missouri West Annual IRP Update at 70; *see also* Evergy Missouri Metro Annual IRP Update at 73.
[5] Evergy Missouri West Annual IRP Update at 23; Evergy Missouri Metro Annual IRP Update at 23.

Customers that Evergy expects to sign an agreement may not sign one and therefore building to meet such load risks creating stranded assets.

Second, the Company's high-case load forecast should include large load customers that do not yet have a signed agreement but have a "high probability" of coming to fruition, consistent with current proposed regulatory requirements in the Commission's IRP Rulemaking Docket (Case No. EW-2026-0091).[6] While the language remains to be finalized, currently proposed regulations under "20 CSR 4240-21. 030 Load Forecasting Requirements" include that utilities need to "categorize the maturity of large load projects" by describing which phase of development the project has reached: utility study phase, RTO study phase, execution phase, initial project energization, and load ramping complete.[7] The PSC's currently proposed language also requires that utilities "[d]escribe and document the methodology, data sources, and assumptions used to forecast load along with a justification showing that assumptions are reasonable, transparent, and based on the best available non-speculative information."[8] Distinguishing which large load customers are likely based on clear criteria is important because potential large load customers—particularly data centers—are highly uncertain and speculative in nature. For example, a 2025 research report by the North American Electric Reliability Corporation ("NERC") found that many

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[6] MO PSC Case No. EW-2026-0091, In the Matter of a Working Case for the Development of Rules Regarding Integrated Resource Planning for Electrical Corporations as Required by Section 393.1900, RSMo (Oct. 1, 2025), *available at* https://efis.psc.mo.gov/Case/Display/101336.

[7] MO PSC Case No. EW-2026-0091, Notice of Updated Draft IRP Rules for Stakeholder Comments and Compliance Cost Estimates, Consolidated Cleaned Rules*,* 20 CSR 4240-21.030(6)(B) (May 22, 2026), *available at* https://efis.psc.mo.gov/Case/FilingDisplay/644855.
[8] Id. at 20 CSR 4240-21.030(7)(D)(2).

data centers engage in "location shopping," which means that they submit interconnection requests in multiple regions to determine the most optimal location for their operations.[9]

CONCLUSION

Sierra Club appreciates the opportunity to comment on Evergy's resource planning.

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Respectfully submitted,

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[9] NERC, "Characteristics and Risks of Emerging Large Loads," at 16 (July 2025), *available at* https://www.nerc.com/globalassets/who-we-are/standing-committees/rstc/whitepaper-characteristics-and-risks-of-emerging-large-loads.pdf.

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document was served upon counsel for all parties on this 29th day of July 2026, by EFIS filing and notification.

/s/ Tony Mendoza
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