

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

In the Matter of the Applications of Westar)	
Energy, Inc. and Kansas Gas and Electric)	
Company for Approval to Make Certain)	Docket No. 18-WSEE-328-RTS
Changes in Their Charges for Electric)	
Service.)	

**STAFF'S SECOND ERRATA TO TESTIMONY OF
STAFF WITNESS ROBERT H. GLASS**

The Staff of the State Corporation Commission of the State of Kansas ("Staff" and "Commission," respectively) makes this errata filing to correct the testimony of Staff witness Robert H. Glass (Glass). For the convenience of the parties, this filing is provided instead of corrections provided at hearing, so that the necessary clarifications of the testimony and position of Glass can be made available now, in advance of the hearing. The corrected testimony is attached.

This errata filing is necessary because Staff discovered and addressed errors in its Class Cost of Service Study. This errata contains changes to Table 3 in the testimony filed by Staff witness Glass. For ease of identification, the changed numbers are red-lined in the table.

WHEREFORE, Staff provides this errata filing.

Respectfully submitted,

A handwritten signature in blue ink, appearing to be 'CW', is written over a horizontal line.

Amber Smith #23911

Phoenix Anshutz #27617

Kansas Corporation Commission

1500 SW Arrowhead Rd.

Topeka, Kansas 66604-4027

Phone: (785) 271-3110

Fax: (785) 271-3167

a.smith@kcc.ks.gov

p.anshutz@kcc.ks.gov

ATTORNEYS FOR STAFF

VERIFICATION

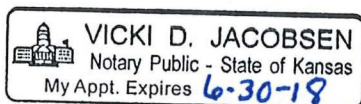
STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)


Amber Smith, of lawful age, being duly sworn upon her oath deposes and states that she is Chief Litigation Counsel for the State Corporation Commission of the State of Kansas; that she has read and is familiar with the foregoing *Staff's Second Errata to Testimony of Staff Witness Robert Glass*, and attests that the statements therein are true to the best of her knowledge, information and belief.



Amber Smith, S. Ct. #23911
Chief Litigation Counsel
The State Corporation Commission
of the State of Kansas

SUBSCRIBED AND SWORN to before me this 5th day of July, 2018.




Notary Public

My Appointment Expires: 6-30-18

The class rates of return, which are found by dividing net operating revenue by the rate base, are the important information generated by the CCOS for class revenue allocation. The system-wide and class rates of return from Staff's CCOS for the current Westar rates are in Column 1 in Table 3 below.

Table 3

Staff's Class Rate of Returns			
	Ratio of Return (ROR)		Relative ROR
	(1)		(2)
Residential	6.06%	7.10%	0.77 0.91
Residential DG	9.27%	10.05%	1.19 1.29
Small General Service	5.79%	7.01%	0.74 0.90
Medium General Service	6.78%	8.12%	0.87 1.04
Public Schoools & Churches	10.91%	8.59%	1.40 1.10
Large General Service	11.32%	11.94%	1.45 1.53
LGS/I&LP/LTM/IC/SC ¹	12.75%	10.56%	1.64 1.36
Lighting Service	5.84%	2.74%	0.75 0.35
System Rate of Return		7.79%	1.00

Q. How do the system-wide and class rates of return help allocate the change in the revenue requirement to the rate classes?

A. The class rates of return indicate the amount of net operating revenue generated by a rate class relative to the amount of rate base that has been allocated to it. These class rates of return can then be compared to the system-wide rate of return to get a general idea of whether a particular class is allocated an appropriate amount of operating revenue. A class with a rate of return less than the system-wide rate of return is generating less operating revenue given the amount of rate base allocated to it and is described as under-earning. A class with a rate of return higher than the

The class rates of return, which are found by dividing net operating revenue by the rate base, are the important information generated by the CCOS for class revenue allocation. The system-wide and class rates of return from Staff's CCOS for the current Westar rates are in Column 1 in Table 3 below.

Table 3

Staff's Class Rate of Returns		
	Ratio of Return (ROR)	Relative ROR
	(1)	(2)
Residential	7.10%	0.91
Residential DG	10.05%	1.29
Small General Service	7.01%	0.90
Medium General Service	8.12%	1.04
Public Schoools & Churches	8.59%	1.10
Large General Service	11.94%	1.53
LGS/I&LP/LTM/IC/SC ¹	10.56%	1.36
Lighting Service	2.74%	0.35
System Rate of Return	7.79%	1.00

Q. How do the system-wide and class rates of return help allocate the change in the revenue requirement to the rate classes?

A. The class rates of return indicate the amount of net operating revenue generated by a rate class relative to the amount of rate base that has been allocated to it. These class rates of return can then be compared to the system-wide rate of return to get a general idea of whether a particular class is allocated an appropriate amount of operating revenue. A class with a rate of return less than the system-wide rate of return is generating less operating revenue given the amount of rate base allocated to it and is described as under-earning. A class with a rate of return higher than the

CERTIFICATE OF SERVICE

18-WSEE-328-RTS

I, the undersigned, certify that a true and correct copy of the above and foregoing Staff's Second Errata to Testimony of Staff Witness Robert H. Glass was served via electronic service this 5th day of July, 2018, to the following:

JAMES G. FLAHERTY, ATTORNEY
ANDERSON & BYRD, L.L.P.
216 S HICKORY
PO BOX 17
OTTAWA, KS 66067
Fax: 785-242-1279
jflaherty@andersonbyrd.com

KURT J. BOEHM, ATTORNEY
BOEHM, KURTZ & LOWRY
36 E SEVENTH ST STE 1510
CINCINNATI, OH 45202
Fax: 513-421-2764
kboehm@bkllawfirm.com

JODY KYLER COHN, ATTORNEY
BOEHM, KURTZ & LOWRY
36 E SEVENTH ST STE 1510
CINCINNATI, OH 45202
Fax: 513-421-2764
jkylercohn@bkllawfirm.com

MARTIN J. BREGMAN
BREGMAN LAW OFFICE, L.L.C.
311 PARKER CIRCLE
LAWRENCE, KS 66049
mjb@mjbregmanlaw.com

C. EDWARD PETERSON
C. EDWARD PETERSON, ATTORNEY AT LAW
5522 ABERDEEN
FAIRWAY, KS 66205
Fax: 913-722-0181
ed.peterson2010@gmail.com

THOMAS J. CONNORS, ATTORNEY AT LAW
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3116
tj.connors@curb.kansas.gov

TODD E. LOVE, ATTORNEY
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3116
t.love@curb.kansas.gov

DAVID W. NICKEL, CONSUMER COUNSEL
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3116
d.nickel@curb.kansas.gov

SHONDA RABB
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3116
s.rabb@curb.kansas.gov

DELLA SMITH
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3116
d.smith@curb.kansas.gov

CERTIFICATE OF SERVICE

18-WSEE-328-RTS

DANIEL R. ZMIJEWSKI
DRZ LAW FIRM
9229 WARD PARKWAY STE 370
KANSAS CITY, MO 64114
Fax: 816-523-5667
dan@drzlawfirm.com

DAVID BENDER
EARTHJUSTICE
3916 Nakoma Road
Madison, WI 63711
dbender@earthjustice.org

FLORA CHAMPENOIS
EARTHJUSTICE
1625 Massachusetts Ave., NW
Suite 702
Washington, DC 20036
fchamenois@earthjustice.org

SHANNON FISK, ATTORNEY
EARTHJUSTICE
1617 JOHN F KENNEDY BLVD
SUITE 1675
PHILADELPHIA, PA 19103
sfisk@earthjustice.org

MARIO A. LUNA
EARTHJUSTICE
1625 Massachusetts Ave., NW
Suite 702
Washington, DC 20036
aluna@earthjustice.org

JILL TAUBER
EARTHJUSTICE
1625 Massachusetts Ave., NW
Suite 702
Washington, DC 20036
jtauber@earthjustice.org

NICOLAS THORPE
EARTHJUSTICE
1625 Massachusetts Ave., NW
Suite 702
Washington, DC 20036
nthorpe@earthjustice.org

GABRIELLE WINICK
EARTHJUSTICE
1625 Massachusetts Ave., NW
Suite 702
Washington, DC 20036
gwinick@earthjustice.org

ELIZABETH A. BAKER
6610 SW 29th St.
Topeka, KS 66614
betsy@bakerlawks.com

GREG WRIGHT
EMG, INC.
420 NE LYMAN RD.
TOPEKA, KS 66608
greg@emgnow.com

KEVIN HIGGINS
ENERGY STRATEGIES, LLC
PARKSIDE TOWERS
215 S STATE ST STE 200
SALT LAKE CITY, UT 84111
Fax: 801-521-9142
khiggins@energystrat.com

DAVID BANKS, CEM, CEP
FLINT HILLS ENERGY CONSULTANT
117 S PARKRIDGE
WICHITA, KS 67209
david@fheconsultants.net

CERTIFICATE OF SERVICE

18-WSEE-328-RTS

MATTHEW H. MARCHANT
HOLLYFRONTIER CORPORATION
2828 N HARWOOD STE 1300
DALLAS, TX 75201
matthew.marchant@hollyfrontier.com

DARIN L. RAINS
HOLLYFRONTIER CORPORATION
2828 N Harwood, Ste. 1300
Dallas, TX 75201
darin.rains@hollyfrontier.com

JUSTIN WATERS, ENERGY MANAGER
JUSTIN WATERS
USD 259 School Serv. Cntr.
3850 N. Hydraulic
Wichita, KS 67219
jwaters@usd259.net

NELDA HENNING, DIRECTOR OF FACILITIES
KANSAS BOARD OF REGENTS
1000 SW Jackson, Ste. 520
Topeka, KS 66612
nhenning@kbor.org

PHOENIX ANSHUTZ, LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3354
p.anshutz@kcc.ks.gov

MICHAEL DUENES, ASSISTANT GENERAL COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3354
m.duenes@kcc.ks.gov

AMBER SMITH, CHIEF LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3167
a.smith@kcc.ks.gov

TIMOTHY MAXWELL, VICE PRESIDENT, SPECIALTY
FINANCE
KEY UNDERWRITING & PORTFOLIO MGMT.
1000 South McCaslin Blvd.
Superior, CO 80027
timothy_maxwell@keybank.com

KEVIN HIGGINS
KEVIN C. HIGGINS
PARKSIDE TOWERS
215 S STATE ST STE 200
SALT LAKE CITY, UT 84111
khiggins@energystrat.com

MATTHEW B. McKEON, SVP & SENIOR COUNSEL II
KEY EQUIPMENT FINANCE
17 Corporate Woods Blvd.
Albany, NY 12211
matthew.b.mckeon@key.com

AMY G. PAINE, SVP ASSET MGMT.
KEY EQUIPMENT FINANCE
1000 South McCaslin Blvd.
Superior, CO 80027
amy.g.paine@key.com

ANDREW B. YOUNG, ATTORNEY
MAYER BROWN LLP
1999 K STREET NW
WASHINGTON, DC 20006
Fax: 312-701-7711
ayoung@mayerbrown.com

CERTIFICATE OF SERVICE

18-WSEE-328-RTS

GENE CARR, CO-CEO
NETFORTRIS ACQUISITION CO., INC.
6900 DALLAS PKWY STE 250
PLANO, TX 75024-9859
gcarr@telekenex.com

ANNE E. CALLENBACH, ATTORNEY
POLSINELLI PC
900 W 48TH PLACE STE 900
KANSAS CITY, MO 64112
Fax: 913-451-6205
acallenbach@polsinelli.com

FRANK A. CARO, JR., ATTORNEY
POLSINELLI PC
900 W 48TH PLACE STE 900
KANSAS CITY, MO 64112
Fax: 816-753-1536
fcaro@polsinelli.com

ANDREW O. SCHULTE, ATTORNEY
POLSINELLI PC
900 W 48TH PLACE STE 900
KANSAS CITY, MO 64112
Fax: 816-753-1536
aschulte@polsinelli.com

SUNIL BECTOR, ATTORNEY
SIERRA CLUB
2101 WEBSTER, SUITE 1300
OAKLAND, CA 94312-3011
Fax: 510-208-3140
sunil.bector@sierraclub.org

ANDREW J. FRENCH, ATTORNEY AT LAW
SMITHYMAN & ZAKOURA, CHTD.
7400 W 110TH ST STE 750
OVERLAND PARK, KS 66210-2362
Fax: 913-661-9863
andrew@smizak-law.com

DIANE WALSH, PARALEGAL
SMITHYMAN & ZAKOURA, CHTD.
7400 W 110TH ST STE 750
OVERLAND PARK, KS 66210-2362
Fax: 913-661-9863
diane@smizak-law.com

JAMES P. ZAKOURA, ATTORNEY
SMITHYMAN & ZAKOURA, CHTD.
7400 W 110TH ST STE 750
OVERLAND PARK, KS 66210-2362
Fax: 913-661-9863
jim@smizak-law.com

TOM POWELL, GENERAL COUNSEL-USD 259
TOM POWELL
903 S. Edgemoor
Wichita, KS 67218
tpowell@usd259.net

JOHN M. CASSIDY, GENERAL COUNSEL
TOPEKA METROPOLITAN TRANSIT AUTHORITY
201 N. Kansas Avenue
Topeka, KS 66603
jcassidy@topekametro.org

AMY FELLOWS CLINE, ATTORNEY
TRIPLETT, WOOLF & GARRETSON, LLC
2959 N ROCK RD STE 300
WICHITA, KS 67226
Fax: 316-630-8101
amycline@twgfirm.com

TIMOTHY E. MCKEE, ATTORNEY
TRIPLETT, WOOLF & GARRETSON, LLC
2959 N ROCK RD STE 300
WICHITA, KS 67226
Fax: 316-630-8101
temckee@twgfirm.com

CERTIFICATE OF SERVICE

18-WSEE-328-RTS

EMILY MEDLYN, GENERAL ATTORNEY
U.S. ARMY LEGAL SERVICES AGENCY
REGULATORY LAW OFFICE
9275 GUNSTON RD., STE. 1300
FORT BELVOIR, VA 22060-5546
Fax: 703-696-2960
emily.w.medlyn.civ@mail.mil

KEVIN K. LACHANCE, CONTRACT LAW ATTORNEY
UNITED STATES DEPARTMENT OF DEFENSE
ADMIN & CIVIL LAW DIVISION
OFFICE OF STAFF JUDGE ADVOCATE
FORT RILEY, KS 66442
Fax: 785-239-0577
kevin.k.lachance.civ@mail.mil

CATHRYN J. DINGES, SENIOR CORPORATE COUNSEL
WESTAR ENERGY, INC.
818 S KANSAS AVE
PO BOX 889
TOPEKA, KS 66601-0889
Fax: 785-575-8136
cathy.dinges@westarenergy.com

DAVID L. WOODSMALL
WOODSMALL LAW OFFICE
308 E HIGH ST STE 204
JEFFERSON CITY, MO 65101
Fax: 573-635-7523
david.woodsmall@woodsmalllaw.com



Vicki Jacobsen