BEFORE THE STATE CORPORATION COMMISSION OF THE STATE OF KANSAS

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In the Matter of a General Investigation Regarding the Effect of Federal Income Tax Reform on the Revenue Requirements of Kansas Public Utilities and Request to Issue an Accounting Authority Order Requiring Certain Regulated Public Utilities to Defer Effects of Tax Reform to a Deferred Revenue Account.

Docket No. 18-GIMX-248-GIV

ENTRY OF APPEARANCE

Comes Now Cathryn J. Dinges and enters her appearance on behalf of Westar Energy, Inc. and Kansas Gas and Electric Company in the above-captioned docket pursuant to the January 18, 2018, Order Opening General Investigation and Issuing Accounting Authority Order Regarding Federal Tax Reform issued by the Kansas Corporation Commission ("Commission").

All pleadings, orders, notices and other documents should be served on counsel

named below and the following:

Jeffrey Martin Vice-President, Regulatory Affairs Westar Energy, Inc. 818 S. Kansas Ave. Topeka, KS 66612 (785) 575-6362 Jeff.Martin@westarenergy.com Larry Wilkus Director, Retail Rates Westar Energy, Inc. 818 S. Kansas Ave. Topeka, KS 66612 (785) 575-8324 Larry.Wilkus@westarenergy.com

Respectfully submitted,

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Cathryn J. Dinges, #20848 Senior Corporate Counsel 818 Kansas Avenue Topeka, Kansas 66612 (785) 575-8344; Telephone Cathy.Dinges@westarenergy.com

ATTORNEY FOR WESTAR ENERGY, INC. KANSAS GAS AND ELECTRIC COMPANY

VERIFICATION

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STATE OF KANSAS

COUNTY OF SHAWNEE

Cathryn J. Dinges, being duly sworn upon her oath deposes and says that she is the attorney for Westar Energy, Inc. and Kansas Gas and Electric Company; that she is familiar with the foregoing **Entry of Appearance**; and that the statements therein are true and correct to the best of her knowledge and belief.

Cathryn J. Dinges

SUBSCRIBED AND SWORN to before me this 3^{1} and 3^{1} day of January 2018.

My Appointment Expires: 8 28 000

Notary Public

Donna G. Quinn NOTARY PUBLIC-STATE OF KANSAS MY APPT EXP: mr

CERTIFICATE OF SERVICE

I hereby certify that on this $\frac{3}{2}$ st day of January 2018, the foregoing Entry of Appearance was electronically served on all parties on the service list.

Cathryn Vinges Cathryn J. Dinges