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State Corporation Commission
of Kansas

BEFORE THE STATE CORPORATION COMMISSION

OF THE STATE OF KANSAS

REBUTTAL TESTIMONY

OF

GREG A. GREENWOOD

WESTAR ENERGY

DOCKET NO. 18-WSEE-328-RTS

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Greg A. Greenwood. My business address is 818 South Kansas Avenue, Topeka, Kansas 66612.

Q. BY WHOM AND IN WHAT CAPACITY ARE YOU EMPLOYED?

A. I am employed by Westar Energy, Inc. (Westar), a wholly-owned subsidiary of Evergy, Inc. (Evergy). I am the Executive Vice-President, Strategy & Chief Administrative Officer for Evergy, as well as each of its operating subsidiaries including Westar, Kansas City Power & Light Company (KCP&L), and KCP&L Greater Missouri Operations Company (GMO).

Q. WHAT IS YOUR EDUCATIONAL BACKGROUND AND PROFESSIONAL EXPERIENCE?

A. In 1988, I graduated with a Bachelor of Business Administration degree in Accounting from Washburn University. I am also a certified public accountant, with five years of public accounting experience prior to my joining what today is today Westar, an Evergy company. I joined the company in 1993 as a staff accountant in the corporate tax department. In 1995, I joined the finance department as a financial analyst. I held a variety of positions of increasing responsibility within the finance organization until 2006, focusing primarily on financial forecasting and strategic business planning, as well as raising funds for Westar in the capital markets. I was Westar's Treasurer from 2003 through 2006 before being named Vice President, Major Construction Projects in 2006. In 2011, I was named Senior Vice President, Strategy. With the closing of the merger between Westar and Great Plains Energy, Inc. (Great Plains) to create Evergy, I assumed my current role. I have responsibility for corporate strategy, regulatory affairs, achievement of merger savings, IT, and supply chain at Evergy and the operating companies.

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE KANSAS CORPORATION COMMISSION ("KCC")?

A. Yes. I have filed testimony in several dockets before the Commission including several rate cases, predetermination cases to approve proposed major construction projects, financial restructuring dockets, and the dockets related to the Great Plains and Westar merger. I have also testified in legislative committee hearings related to transmission line policy, construction, and other utility issues.

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. First, due to the retirement of Mark Ruelle in conjunction with the closing of the merger approved by the Commission in Docket No. 18-KCPE-095-MER (18-095 Docket), he is no longer employed as Chief Executive Officer of Westar and will not be available as a witness in this matter. I am adopting and sponsoring his testimony and exhibits as my own.

Second, I will discuss the following topics:

Section II: Impact of the merger with GPE on this rate case and respond generally to positions taken by Staff, Citizens' Utility Ratepayer Board (CURB), and Kansas Industrial Consumers (KIC) regarding changes proposed by CURB and KIC to the terms approved by the Commission;

Section III: Westar's investment in the Western Plains wind farm;

Section IV: Rate making treatment related to 8% of Jeffrey Energy Center;

Section V: adjustments to Westar's cost of debt; and

Section VI: Policy arguments made by USD 259.

II. IMPACT OF MERGER SETTLEMENT AGREEMENT ON WESTAR'S RATE CASE

Q. DID THE MERGER SETTLEMENT AGREEMENT SIGNED BY WESTAR AND OTHER PARTIES AND SUBSEQUENTLY APPROVED BY THE COMMISSION IMPACT WESTAR'S REQUEST IN THIS RATE CASE?

A. Yes. As part of the Settlement Agreement approved by the Commission in Docket No. 18-KCPE-095-MER (Merger Settlement Agreement), we agreed to make compromises on certain requests made in this general rate case. Those items are:

- All signatories to the Merger Settlement Agreement agreed to recommend a 9.3% return on equity (ROE). As a result, Westar adjusts its requested ROE in this docket from the 9.85% contained in our initial Application to 9.3%. Merger Settlement Agreement, ¶ 32(iv)(1).
- The signatories agreed that the cost of service impact of the Mid-Kansas Electric Company (MKEC) wholesale contract would be recovered through Westar's Retail Energy Cost Adjustment (RECA). Westar proposed this as an alternative in our initial Application and now supports this approach as the preferred approach. Merger Settlement Agreement, ¶ 32(iv)(2).
- The signatories agreed that if the actual merger-related savings achieved as of the update date, which is also

stipulated to be two months after the date the initial application was filed, or March 31, 2018, in this case – see Merger Settlement Agreement, ¶ 32(iv)(3) – were less than $22.5 million, we would impute the shortfall to achieve a total of $22.5 million of merger savings reflected in rates in this rate case. The total achieved savings in our initial filing were $11.1 million, and as of the update date of March 31, 2018, were $17.3 million. As a result, we adjust our request to reflect the full $22.5 million. Merger Settlement Agreement, ¶ 32(iv)(3).

- Westar agreed to forego its ability to demonstrate under-earnings at the time of the federal tax law change as an offset to benefits otherwise due to customers from January 1, 2018, through the effective date of new rates in this case. In our initial Application, we requested an offset of $41.6 million based on under-earnings; however, consistent with the Merger Settlement Agreement, we withdraw that request and agree to refund to customers as a one-time bill credit approximately $50 million with interest, reflecting the decrease in tax expense during this period. Merger Settlement Agreement, ¶ 32(iv)(5).
- The signatories agreed that Westar's recovery of transition costs should be limited to $23,183,133, amortized over ten years. Our initial Application included a request for transition

costs in excess of $35.7 million and amortized over five years; as a result, we adjust our request to reflect the agreed-upon amount of transition costs to be amortized over ten years. Merger Settlement Agreement, ¶ 35.

Q. HOW DO THESE COMPONENTS OF THE MERGER SETTLEMENT AGREEMENT AFFECT WESTAR'S OVERALL REQUEST FOR A RATE CHANGE IN THIS DOCKET?

A. For the first step, our initial Application requested a base rate decrease of $1.56 million. With the merger-related changes, our request for the first step is adjusted downward by $35.1 million to a base rate decrease for customers of $36.7 million. For the second step, our initial Application requested a base rate increase of $54.2 million. With the merger-related changes, our request for the second step base rate change is adjusted downward to an increase of $12.7 million. Combined, these two steps result in a base rate decrease of $24 million. Westar also agrees with a number of adjustments made by Staff and other parties in our rebuttal testimony and Mr. Wilkus summarizes those adjustments in his rebuttal testimony.

Westar witness Susan McGrath is providing the updated rate of return numbers adjusted for the terms in the Merger Settlement Agreement in her rebuttal testimony. Additionally, the Merger Settlement Agreement also impacts the amount of the one-time bill credit that will be provided to customers as a result of the federal tax law change. This amount is adjusted from $7.1 million, as stated in the initial Application, to approximately $50 million, including interest.

Q. DO ANY OF THE PARTIES SUGGEST CHANGES TO THE TERMS OF THE APPROVED MERGER SETTLEMENT AGREEMENT RELATED TO THIS RATE CASE?

A. Yes. KIC witness Gorman proposes to use the bill credits Westar agreed to provide to customers in years 2019-2022 to offset base rates during the five-year rate moratorium. CURB witness Crane proposes to adjust Westar's capital structure for ratemaking purposes based on the capital structure that will be used for the Earnings Review and Sharing Plan (ERSP) agreed to in the Merger Settlement Agreement. As discussed below, these proposals are inconsistent with the terms of the Merger Settlement Agreement approved by the Commission in the 18-095 Docket. Neither of these changes to the agreement is appropriate and they should be rejected by the Commission.

Q. WHY IS MR. GORMAN'S PROPOSAL RELATED TO BILL CREDITS INAPPROPRIATE?

A. On behalf of KIC, Mr. Gorman is proposing changes to a settlement agreement to which KIC was not a party and which it opposed during the docket for approval of the Merger. All of the provisions of the settlement were interrelated and interdependent and asking the Commission to change one of the many provisions now, after it has just recently approved the agreement in its entirety, would unwind the basis for the agreement on which all of the signatories based their support. KIC should not – after the fact – be permitted to rewrite a settlement that it did not support.

Q. WHY IS MS. CRANE'S PROPOSAL RELATED TO CAPITAL STRUCTURE UNREASONABLE?

A. Ms. Crane proposes taking the capital structure provisions agreed to in the Merger Settlement Agreement that related only to the ERSP and applying them when setting rates in this rate case proceeding. This is completely inconsistent with the spirit and terms of the Merger Settlement Agreement and goes well beyond what the signatories agreed to regarding capital structure. Ms. Crane offers no other basis for adjusting Westar's actual capital structure and her proposal should be rejected. Mr. Gatewood analyzes the reasonableness, considers the consistency with prior Commission determinations, and supports using Westar's actual capital structure. Additionally, the only commitment related to capital structure contained in the Merger Settlement relates to maintaining no more consolidated debt than 65% of total consolidated capitalization and no more 60% debt capitalization at the utility operating companies. Our actual capital structure filed in this case is 48% debt, well within the commitment contained in the approved merger settlement.

III. WESTERN PLAINS WIND FARM

Q. WHY DID WESTAR DECIDE TO INVEST IN WESTERN PLAINS?

A. Westar decided to invest in Western Plains because the prices we received through the RFP process were the lowest we had ever seen. Based on the favorable pricing, we estimated that the investment will save customers over $75 million in the first 20 years of the plant's operation. Westar witness John Bridson provides additional details about this decision in his direct and rebuttal testimony. Additionally, as Mr. Ruelle explained in his direct testimony (that I am adopting):

> Westar's investment in Kansas renewable resources advances three important goals: (1) sustaining local economies with more jobs and by enhancing local revenue streams; (2) helping to keep energy costs affordable, stable and predictable; and (3) leveraging Kansas's natural resources to both efficiently meet customers' demand for cleaner energy and to plan for future environmental requirements.

Our decision was based on a cost-benefit analysis that utilized reasonable assumptions – assumptions confirmed by Staff witness Dr. Glass to be both reasonable and the best available, *see* Glass Direct, pp. 5-13 – and the information available at the time we made the decision. Both Westar and our customers are interested in increasing the amount of renewable generation available in our portfolio; however, as Mr. Bridson explains in his rebuttal testimony, we attempt to achieve this goal in a way that makes sense for customers from a reliability and cost standpoint.

Westar's methodical review of available wind projects to determine whether they could be expected to reduce overall costs for customers and its decision to invest in Western Plains falls between two extremes; both represented in this docket. On one hand, the Sierra Club's testimony suggests the Commission should require Westar to discontinue operating any of its coal plants, regardless of the impact that would have on customers' rates or the reliability of their electric service. On the other hand, KeyCorp and Midwest Power Company (together as "Key") suggest that Westar should not invest in any wind generation whatsoever because of the potential that it could impact the operation and production levels of our coal plants. Westar's approach is between these two extremes and helps balance risks to customers by establishing a diverse portfolio of generation assets while reducing customers' overall rates.

Q. HOW DO YOU RESPOND TO THE PARTIES WHO CHARACTERIZE WESTAR'S INVESTMENT IN WESTERN PLAINS AS DESIGNED ONLY TO INCREASE SHAREHOLDER PROFITS?

A. This allegation is simply wrong. As Mr. Bridson explains, Westar decided to invest in and own the Western Plain wind farm because we projected that it would save customers over $75 million in the first 20 years of the plant's operation and because we determined there were additional benefits for customers associated with ownership. Those additional benefits include reducing the risk exposure for our customers at the termination of our existing PPA contracts, continued access to the owned generation for its entire useful life which we expect to exceed the normal PPA term of 20 years, continued access to these favorable wind and transmission sites even after the useful life of the original facilities, and the residual value in the land leases and easements that support the wind farm.

Q. HOW WOULD YOU CHARACTERIZE THE ARGUMENTS RAISED BY THE PARTIES REGARDING USE OF PERFORMANCE MECHANISMS FOR WESTERN PLAINS?

A. First, the basis for the arguments made by the parties is that there is risk with wind farm ownership for customers in excess of what exists in a PPA that must be mitigated. The parties focus on the possibility of actual production or operating costs being less favorable than projected. While there is risk of these things happening, there are also opportunities for actual results to be better than projected to the benefit of customers, and thus balancing the risk with potential benefits. Additionally, there are significant potential benefits of ownership beyond the typical 20-year PPA that would all accrue to customers that I discussed earlier.

Q. CAN YOU SPEAK TO THE PERFORMANCE MECHANISM PROPOSED BY THE PARTIES MORE SPECIFICALLY?

A. The performance mechanisms or performance trackers recommended by KIC, CURB, and Staff would constitute hindsight prudence review, which is not permitted by the Commission. In its Order in Docket No. 10-KCPE-415-RTS, the Commission explained that it and the Kansas Supreme Court had rejected "using 'hindsight,' or in other words, 'the perception of the nature and import of events *after* they have occurred."[1] The appropriate test when determining prudence is whether the costs under review are costs that a reasonable utility management would have incurred, in good faith, under the same circumstances, and at the relevant point in time.[2]

The performance mechanisms and tracking that KIC, CURB and Staff propose all would review Westar's decision to invest in Western Plains using information not available until well after the investment decision was made and would adjust the revenue requirement Westar is entitled to recover based on that hindsight review. The method proposed by CURB and KIC would set a

[1] Order: 1) Addressing Prudence; 2) Approving Application, in Part; & 3) Ruling on Pending Requests, *In the Matter of the Application of Kansas City Power & Light Company to Modify its Tariffs to Continue the Implementation of its Regulatory Plan*, Docket No. 10-KCPE-415-RTS, p. 15 (Nov. 22, 2010).

[2] As the D.C. Circuit Court of Appeals has explained:

> [M]anagers of a utility have broad discretion in conducting their business affairs and in incurring costs necessary to provide services to their customers. In performing our duty to determine the prudence of specific costs, the appropriate test to be used is whether they are costs which a reasonable utility management (or that of another jurisdictional entity) would have made, in good faith, under the same circumstances, and at the relevant point in time.

City of New Orleans v. F.E.R.C., 67 F.3d 947, 954 (D.C. Cir. 1995).

levelized price to be recovered through the RECA using numbers not tied to the costs actually incurred by Westar and by basing the amount customers pay on the actual performance of the unit. Staff's method would track the performance of the wind farm in the future and potentially adjust Westar's revenue requirement in future rate cases based on that performance. Each of these constitute an inappropriate form of hindsight prudence review. None of the three parties offer any real justification for imposing such unusual and unprecedented ratemaking treatment on Westar's investment in Western Plains, a Kansas wind farm.

They suggest that the assumptions that factored into Westar's decision on Western Plains are contingent on a variety of factors and might not prove to be exactly accurate in the future (i.e., Westar's assumption of capacity factor, SPP market prices, and gas prices).[3] However, this is true with any investment decision that a utility management team makes – whether it is an investment in renewable generation, a new natural gas plant, demand response, or something else. All that management can do – and the standard for the Commission's review of prudence – is make the best decision for its customers based on the best information available at the time.

[3] The parties suggest that these factors could vary in the future and that the results of Westar's analysis are sensitive to these factors; however, none of the parties offer any evidence that Westar's assumptions were unreasonable at the time they were made. The only party offering an opinion on the reasonableness of the assumptions – as opposed to the variability of the factors – was Staff and as I indicated above, Dr. Glass confirmed that our assumptions were reasonable.

Imposing non-standard ratemaking treatment on Westar's investment in Western Plains will simply serve to favor out of state entities owning Kansas wind farms rather than locally-based utilities. It is unfortunate that sophisticated parties in Kansas are not willing to support a local company owning wind in Kansas and the development of that industry – which helps local economies with more jobs and by enhancing local revenue streams.

Q. HOW WOULD YOU DESCRIBE THE POSITION TAKEN BY KEY IN THIS DOCKET?

A. Key seems to want the Commission to resolve a commercial dispute it has with Westar regarding Westar's performance as the operator of JEC under the operating agreement for the plant and conflates issues related to that dispute (i.e., the impact of Westar's investment in Western Plains on its interest in JEC) with the ratemaking issues before the Commission in this docket. Key suggests that the Commission's decisions regarding the ratemaking treatment for costs incurred by Westar associated with Key's 8% interest in JEC would somehow be determinative or relevant with respect to the value of that interest when negotiating with Westar to sell or release that share of the plant. This is incorrect. The Commission is reviewing the costs Westar incurs, including any costs incurred related to the 8% interest at JEC, in order to set cost-based rates for a regulated utility. On the other hand, the value of Key's commercial interest will be determined by market conditions and the price at which power from JEC can be sold into the SPP market. As Mr. Bridson explains in his rebuttal testimony, Westar's investment in Western Plains has virtually no impact on the value of JEC in the SPP market, given the volume of wind already added and planned to be added in the SPP footprint. Key's attacks on Westar's investment in the Western Plains wind farm demonstrate Key's lack of understanding of how generation and load are managed, billed and paid in the SPP marketplace and are simply designed to create leverage in its commercial dispute with Westar and have no bearing on the ratemaking questions before the Commission in this docket.

IV. RATEMAKING TREATMENT FOR 8% OF JEC

Q. HOW WOULD YOU DESCRIBE THE APPROACH WESTAR TOOK IN ITS APPLICATION WITH RESPECT TO THE COSTS WESTAR INCURS RELATED TO THE 8% OF JEC CURRENTLY LEASED FROM WILMINGTON TRUST COMPANY (WILMINGTON)?

A. As Mr. Bridson explains in his direct and rebuttal testimony, we treated the costs associated with this the Key 8% interest of JEC consistent with past and current practice. Westar is the operator of JEC and pays the upfront cost for O&M work done at the plant. Currently, all of the O&M costs associated with the shares of JEC owned or leased by Westar (which is 92%) are included in Westar's base rates.[4] The revenues from the sale to MKEC are also included in base rates as an offset to those costs.

After the lease expires on January 3, 2019, Westar will continue to serve as the operator of JEC and incur all of the O&M costs associated with running the plant. Because Westar must operate and maintain the plant as a whole in order to continue to utilize JEC to provide power to our customers, it is not possible for Westar to simply operate and maintain its share of the plant. As a result, we included in the cost of service filed in this case the O&M costs associated with 92% of the plant, which includes the 8% owned by Key. In turn, we will bill Key for their 8% of the costs just as we do with KCP&L today, with reimbursements credited to the benefit of customers through the RECA as they are received. As such, we believe the adjustments proposed by the various parties to remove these costs are inappropriate and should be rejected.

Q. WHAT IS WESTAR'S POSITION REGARDING THE LEASE PAYMENT ASSOCIATED WITH KEY'S 8% INTEREST AT JEC?

A. Our original application included the value of the lease payment in base rates. After reviewing Staff's approach in their direct testimony, we agree with their recommendation; to remove the lease expense from base rates but – in the event Westar executes a new lease for the 8% interest at JEC – permit Westar to recover that lease expense

[4] KCP&L owns the remaining 8% of JEC. Westar pays for the upfront cost of all of the O&M at the plant and then bills KCP&L for its share.

through our Retail Energy Cost Adjustment (RECA). Given the overlap in timing between our continuing negotiations with Key regarding what will happen with the 8% interest, the effective date of new rates in this docket, and the five-year moratorium that will begin after this case, Staff's approach is reasonable, is fair to both customers and shareholders and should be approved.

V. COST OF DEBT

Q. WHAT IS THE COST OF DEBT REFLECTED IN WESTAR'S APPLICATION IN THIS DOCKET?

A. As Ms. McGrath stated in her direct testimony, the cost of debt included in Westar's application was 4.6524% and is 18% lower cost of debt than what is currently reflected in retail rates. Ms. McGrath updated the cost of debt through March 31, 2018, in her rebuttal testimony to 4.6806%.

Q. DO YOU AGREE WITH MR. GORMAN THAT WESTAR'S COST OF DEBT SHOULD BE UPDATED BECAUSE WESTAR HAS DEBT MATURITIES THAT MIGHT BE REFINANCED IN 2019 AND 2020 AT A LOWER RATE?

A. No. There are two significant problems with Mr. Gorman's argument that we should include now the asserted **possible** cost savings from bond refinancings that **might** occur in 2019 and 2020 in rates because we and other parties are including the impact of the MKEC contract expiration that **will** occur in January 2019.[5] First, contrary to his suggestion, the time frame in which Westar may refinance these bonds is not during the same time period as the expiration of the MKEC contract. The MKEC contract expires at the beginning of January 2019, before rates from the proposed step 2 increase will be in effect. Westar's bonds, if refinanced, and at the same principal value, would not be refinanced until six and 19 months later, respectively, in June 2019 and again in July 2020, significantly after rates from the proposed step 2 increase are in effect.

Second, the impact of the possible refinancing on Westar's cost of service is not currently known and measurable. This is unlike the impact of the expiration of the MKEC contract, which is known and measurable now. Westar knows the exact effect the MKEC contract expiration will have on rates because there is a rate credit for a specific amount currently in base rates that will need to be removed from rates upon expiration of the agreement. MKEC has already indicated it will not renew the contract; therefore, the impact of the contract's expiration is known and measurable.

On the other hand, although Westar knows that it has certain bonds that will become due and may need to be refinanced in the future, we do not yet know the exact principal value of debt that will

[5] It is also important to note that under Staff's proposal, to which Westar agrees in its rebuttal testimony, the impact of the expiration of the MKEC contract will not be reflected in base rates but instead will be reflected through Westar's RECA at the time of the ACA true-up in April 2020.

need to be issued or at what rate that debt will be issued, those key inputs are highly dependent on a number of factors related to Westar's internal finances and directly affected by the performance of the market over the next 11 to 23 months. It would be wholly inappropriate to adjust Westar's rates now for a future refinancing in an unknown amount and under unknown terms.

The data request response on which Mr. Gorman relies to make this proposed adjustment, KIC-33, clearly indicates that the estimated rates provided for the refinancing were projections. That data request response also indicates that Westar expects its cost of debt to increase in 2018 from the cost of debt included in the test year. However, Mr. Gorman conveniently ignores this statement and instead reaches out two to three years from the end of the test year to propose his adjustment. This is clearly overreaching, in no way can be characterized as a known and measurable change, and should be rejected.

VI. IMPACT OF RATE CASE ON SCHOOLS

Q. DO YOU AGREE WITH USD 259'S WITNESSES THAT THE SCHOOL DISTRICT'S FUNDING ISSUES SHOULD INFLUENCE THE COMMISSION'S DECISION IN THIS CASE?

A. No. School funding has been a big issue in this and many states for years and is an issue for the legislature and the governor to work to resolve. Our decisions are always made with the best interests of customers in mind. As we explained in the docket where the Commission recently approved our merger with GPE, we are aware of the pressures on customers associated with rate increases that have occurred over the last several years. As the Commission recognized by approving the merger, it was the best available opportunity to slow the trend of rate increases by allowing us to become more efficient and accessing for customers hundreds of millions of dollars of efficiencies and cost savings otherwise unachievable. With the changes (discussed above) to our application that are being made as a result of the Merger Settlement, we are already reflecting over $35.1 million of merger benefits in customers' rates. Additionally, customers – including USD 259 – will receive substantial bill credits in 2018-2022 related to the merger and the impact of federal tax reform. The costs that remain to be recovered in our application after the merger-related adjustments are modest and reflect reasonable and prudent costs incurred to provide service to customers.

Q. HAS WESTAR WORKED TO CREATE A PARTNERSHIP WITH USD 259 OUTSIDE OF THE RATE CASE PROCESS?

A. Yes. In fact, given our efforts to develop a partnership with USD 259 over the last year, we were somewhat surprised to see USD 259's intervention in this docket. For example, we have partnered with USD 259 to build a pole climbing training facility on USD 259 property and give presentations to teachers about this facility; we offer job shadowing opportunities for students and conduct tours with students and teachers to educate them about our job shadowing and career opportunities; we offer a high school mini line camp to students to help them determine if they are interested in a career as a lineman; we participate in career fairs at various schools in the district, among various other ways we help support the school district.

More directly related to energy usage, in early 2017, USD 259 asked Westar to host two special Building Operator Certification (BOC) classes in Wichita to allow USD 259 personnel to better understand and apply advanced energy efficiency techniques at their facilities. The Building Operator Certification (BOC) is a nationally recognized, competency-based program focusing on energy-efficient building operations and preventive maintenance procedures. The program trains facility personnel to understand how their building systems work together, and how to bring them to their most efficient level of operation. Level I BOC Training includes eight full days of training over a seven-month period.

In order to assist USD 259's energy efficiency goals, Westar agreed to hold two special, and previously unscheduled, BOC classes specifically for 30 USD 259 employees. Westar also discounted the $1,150 per person tuition rate to $275 per person, discounted meals and snacks for each classroom day, and provided all qualified BOC instructors and related curriculum materials. USD 259 furnished the meeting locations for all sessions free of charge. All 30 USD 259 employees successfully graduated from the Level I BOC program in April 2018. Westar received positive feedback from USD 259 regarding the quality of the training, as well as a request to offer a Level II BOC training in the future.

Q. THANK YOU.

STATE OF KANSAS)
) ss:
COUNTY OF SHAWNEE)

VERIFICATION

Greg Greenwood, being duly sworn upon his oath deposes and states that he is the Executive Vice-President, Strategy & Chief Administrative Officer for Westar Energy, Inc., that he has read and is familiar with the foregoing Direct Testimony, and attests that the statements contained therein are true and correct to the best of his knowledge, information and belief.

Greg Greenwood

Subscribed and sworn to before me this 2nd day of July, 2018.

Donna G. Quinn
Notary Public

My Appointment Expires: 8/28/2020

Donna G. Quinn
NOTARY PUBLIC~STATE OF KANSAS
MY APPT EXP 8/28/2020