

BEFORE THE CORPORATION COMMISSION
OF THE STATE OF KANSAS

IN THE MATTER OF THE APPLICATIONS OF]
WESTAR ENERGY, INC. AND KANSAS GAS] KCC Docket No. 17-WSEE-147-RTS
AND ELECTRIC COMPANY FOR APPROVAL]
TO MAKE CERTAIN CHANGES IN THEIR]
CHARGES FOR ELECTRIC SERVICE]

DIRECT TESTIMONY OF

ANDREA C. CRANE

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

April 11, 2017

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1 **I. STATEMENT OF QUALIFICATIONS**

2 **Q. Please state your name and business address.**

3 A. My name is Andrea C. Crane and my business address is 16 Old Mill Road, Redding,
4 Connecticut 06896. (Mailing Address: PO Box 810, Georgetown, Connecticut 06829)

5
6 **Q. By whom are you employed and in what capacity?**

7 A. I am President of The Columbia Group, Inc., a financial consulting firm that specializes
8 in utility regulation. In this capacity, I analyze rate filings, prepare expert testimony, and
9 undertake various studies relating to utility rates and regulatory policy. I have held
10 several positions of increasing responsibility since I joined The Columbia Group, Inc. in
11 January 1989. I became President of the firm in 2008.

12
13 **Q. Please summarize your professional experience in the utility industry.**

14 A. Prior to my association with The Columbia Group, Inc., I held the position of Economic
15 Policy and Analysis Staff Manager for GTE Service Corporation, from December of
16 1987 to January 1989. From June 1982 to September 1987, I was employed by various
17 Bell Atlantic (now Verizon) subsidiaries. While at Bell Atlantic, I held assignments in
18 the Product Management, Treasury, and Regulatory Departments.

19
20 **Q. Have you previously testified in regulatory proceedings?**

21 A. Yes, since joining The Columbia Group, Inc., I have testified in over 400 regulatory
22 proceedings in the states of Arizona, Arkansas, Connecticut, Delaware, Hawaii, Kansas,
23 Kentucky, Maryland, New Jersey, New Mexico, New York, Oklahoma, Pennsylvania,

1 Rhode Island, South Carolina, Vermont, Washington, West Virginia and the District of
2 Columbia. These proceedings involved electric, gas, water, wastewater, telephone, solid
3 waste, cable television, and navigation utilities. A list of dockets in which I have filed
4 testimony since January of 2008 is included in Appendix A.

5
6 **Q. What is your educational background?**

7 A. I received a Master of Business Administration degree, with a concentration in Finance,
8 from Temple University in Philadelphia, Pennsylvania. My undergraduate degree is a
9 B.A. in Chemistry from Temple University.

10
11 **II. PURPOSE OF TESTIMONY**

12 **Q. What is the purpose of your testimony?**

13 A. On October 26, 2016, Westar Energy, Inc. (“Westar” or “Company”), filed an
14 Application with the Kansas Corporation Commission (“KCC” or “Commission”)
15 seeking an increase in its rates for electric service in the amount of \$17,445,707 or
16 approximately 0.9%. The requested increase relates to incremental utility plant-in-
17 service associated with environmental upgrades at the La Cygne Energy Center (“La
18 Cygne”), certain capital projects undertaken at the Wolf Creek Nuclear Generating
19 Station (“Wolf Creek”), certain grid resiliency projects, and a roll-in of environmental
20 costs that would have been recovered through the Environmental Cost Recovery Rider
21 (“ECRR”) had that rider not been terminated in the Company’s last base rate case. The
22 filing was based on estimated plant-in-service additions through March 1, 2017. The
23 Application was filed pursuant to K.A.R. 82-1-231(b)(3), which permits a utility to make

1 an abbreviated rate filing within twelve months of a base rate case proceeding. The rates
2 proposed in the initial filing resulted in an increase of 1.2% to the residential class, or
3 about \$1.54 per month for the average residential customer, and 0.74% for small general
4 service customers.

5 The Columbia Group, Inc. was engaged by the State of Kansas, Citizens' Utility
6 Ratepayer Board ("CURB") to review Westar's Application and to provide
7 recommendations to the KCC regarding the Company's requested rate increase.

8
9 **III. SUMMARY OF CONCLUSIONS AND RECOMMENDATIONS**

10 **Q. Did Westar subsequently update its abbreviated rate filing to reflect actual results**
11 **through March 1, 2017?**

12 A. Yes, it did. In response to discovery requests, Westar subsequently updated its filing to
13 reflect actual plant additions through March 1, 2017. The update reflected a base revenue
14 increase of \$16,563,649. The reduction in the proposed revenue increase was due to
15 lower-than-anticipated capital costs at La Cygne and Wolf Creek.

16
17 **Q. What are your conclusions and recommendations regarding the Company's rate**
18 **filing?**

19 A. Based on my review of the abbreviated rate filing, on the responses to data requests, and
20 on other documentation relating to this case, I recommend the following:

- 21 1. That the KCC reduce the Company's proposed grid resiliency rate base
22 adjustment by \$907,129; and

1 2. That the KCC authorize a rate increase of no more than \$16,464,532, as shown on
2 Schedule ACC-1.

3 My review of the filing did not include a detailed audit of the underlying data. Therefore,
4 there may be other adjustments identified by Staff or other parties that have merit and
5 which should be considered by the KCC. CURB reserves its right to address additional
6 adjustments that may be sponsored by Staff or other parties in this proceeding.

7
8 **IV. DISCUSSION OF THE ISSUES**

9 **A. Background**

10 **Q. Please provide a brief summary of the background of this case.**

11 A. On March 2, 2015, in KCC Docket No. 15-WSEE-115-RTS (“15-115 Docket”), Westar
12 filed a general rate case seeking a rate increase of \$152 million in its rates for electric
13 service. The parties subsequently executed a Stipulation and Agreement (“Stipulation”)
14 that resolved the issues in that case. The Stipulation contained the following provision:

15 The Parties agree that Westar may use the abbreviated rate setting process
16 in K.A.R. 82-1-231(b)(3) to update rates to include capital costs related to
17 the environmental projects at La Cygne Energy Center that were
18 preapproved by the Commission in Docket No. 11-KCPE-581-PRE, up to
19 the amount of costs approved by the Commission in such dockets but not
20 included in rates set as a result of this proceeding. The Parties also agree
21 that Westar may use the abbreviated rate setting process to update rates to
22 include capital costs related to the projects at Wolf Creek Generating
23 Station described in the Direct Testimony of John Bridson. The Parties
24 request the Commission to expressly grant Westar prior approval to file
25 this abbreviated rate case pursuant to K.A.R. 82-1-231(b)(3). The cost of
26 capital to be used for purposes of such proceeding is to be the overall rate
27 of return stated in paragraph 30 above.

28
29 The Parties also agree that Westar will also use the abbreviated rate setting
30 process contained in K.A.R. 82-1-231(b)(3) to include in Westar’s rates
31 the costs associated with the investment in grid resiliency projects

1 discussed above in paragraph 20 and the final roll-in of ECRR costs
2 discussed above in paragraph 19.

3
4 The KCC approved the Stipulation in the 15-115 Docket on September 24, 2015. The
5 Order approving the Stipulation read, in part, “Consistent with the terms contained within
6 the S&A, the Commission grants Westar’s request to file an abbreviated rate case no later
7 than one year from this effective date of this order.”¹ The Order further stated that
8 Westar must adopt all regulatory procedures, principles, and the rate of return established
9 by the Commission in the preceding base rate case in order to subsequently file in the
10 abbreviated proceeding.²

11
12 **Q. What revenue increase is the Company seeking in this abbreviated rate case?**

13 A. The Company originally requested a revenue increase of \$17.4 million, or approximately
14 0.9%, which reflected four components: 1) incremental utility plant-in-service associated
15 with environmental upgrades at the La Cygne Energy Center, 2) certain capital projects
16 undertaken at the Wolf Creek Nuclear Generating Station, 3) certain grid resiliency
17 projects, and 4) a roll-in of environmental costs that would have been recovered through
18 the Environmental Cost Recovery Rider . As filed, the Company’s claim included actual
19 costs through August 31, 2016 and projections through March 1, 2017, which was the
20 cut-off date specified in the Settlement Agreement.

21
22 **Q. Please describe the adjustments that Westar is proposing with regard to the La**
23 **Cygne environmental upgrades.**

¹ Order in KCC Docket No. 15-WSEE-115-RTS, ¶ 115. Per page 47 of the Order, the “effective date” was identified as October 28, 2015.

² Order in KCC Docket No. 15-WSEE-115-RTS, ¶ 114.

1 A. In Docket No. 11-KCPE-581-PRE, the KCC authorized cost recovery for up to \$1.23
2 billion of environmental upgrades at the La Cygne Generating Station. Westar is
3 responsible for 50% of these upgrades, or up to \$615 million. The majority of these
4 capital costs have already been reflected in prior Westar rate cases. In this abbreviated
5 filing, Westar originally included estimated incremental plant-in-service additions at La
6 Cgyne of \$44.77 million through March 1, 2017. In addition, the Company included
7 accumulated depreciation, accumulated deferred income taxes, and depreciation expense
8 associated with these upgrades. The La Cygne adjustments were responsible for
9 approximately \$7.7 million of the Company's claim in this case.³

10

11 **Q. Did the Company subsequently update its claim relating to the La Cygne**
12 **environmental projects?**

13 A. Yes, it did. In its cost of service update, provided in response to CURB-29, Westar
14 updated its adjustments related to the La Cygne environmental project. As shown in this
15 response, actual plant-in-service additions at La Cygne were \$38.15 million. The lower
16 plant balance was partially offset by higher-than-projected removal costs, which resulted
17 in a net reduction to the depreciation reserve. The net impact of the Company's update
18 was a reduction of \$4.76 million in net plant associated with La Cygne.

19

20 **Q. Please describe Westar's adjustments relating to the Wolf Creek capital additions.**

21 A. In its last base rate case, Westar was authorized to update capital costs associated with
22 certain projects that were undertaken during the 2014 mid-cycle outage and the Spring
23 2015 refueling outage at the Wolf Creek Generating Station in this abbreviated filing.

³ Petition, para. 13.

1 Westar initially included approximately \$2.10 million of incremental net plant additions
2 associated with Wolf Creek. These adjustments were responsible for approximately \$0.2
3 million of the proposed increase.⁴

4
5 **Q. Did Westar subsequently update the claim associated with the Wolf Creek**
6 **additions?**

7 A. Yes, it did. Westar's update reflected net plant of \$1.46 million associated with the Wolf
8 Creek projects.

9
10 **Q. Please describe the Company's claim relating to costs that would have been**
11 **recovered through the ECRR except for termination of that clause.**

12 A. In its last base rate case, Westar agreed to terminate the ECRR and to roll the associated
13 costs into base rates. The Order in the 15-115 Docket permitted Westar to make a final
14 accounting of environmental costs incurred in 2015 that would have been recovered
15 pursuant to a March 2016 ECRR filing, had the ECRR not been eliminated. Westar
16 included net plant of \$22.59 million in its abbreviated filing associated with this roll-in.
17 These costs were known at the time that the abbreviated case was filed, and therefore
18 there was no update of these costs. The Company indicated that the ECRR costs are
19 responsible for approximately \$3 million of its requested increase in this case.⁵

20
21
22

⁴ Petition, para. 14.

⁵ Petition, para. 15.

1 **Q. Please describe the Company's claim related to grid resiliency projects.**

2 A. In the 15-115 Docket, Westar was authorized to recover up to \$50 million of capital
3 investment in grid resiliency improvements to be completed between October 28, 2015
4 and March 1, 2017. In the abbreviated case, Westar originally included an adjustment to
5 reflect plant in service additions of \$50.51 million. This adjustment increased the
6 Company's revenue requirement by approximately \$6.5 million.

7
8 **Q. Did Westar subsequently update its claim for grid resiliency projects?**

9 A. Yes, it did. In its update, Westar reflected plant-in-service additions related to grid
10 resiliency projects of \$44.36 million. However, a high cost of removal resulted in a debit
11 balance to the associated depreciation reserve at March 1, 2017. Therefore, the
12 Company's proposed net rate base adjustment in its update is \$50.91 million.

13
14 **Q. What is the overall result of the Company's update?**

15 A. The overall result of the Company's update is a requested revenue increase of
16 \$16,563,649.

17
18 **Q. Are you recommending any adjustment to the Company's updated request?**

19 A. Yes, I am recommending one adjustment. Specifically, I am recommending that the net
20 investment associated with grid resiliency projects be limited to \$50 million. The
21 Stipulation in the 15-115 Docket proposed that "Westar be permitted to recover up to
22 \$50,000,000 of capital investment in grid resiliency projects..." in this abbreviated rate
23 case. Westar's update exceeds this \$50 million limit. Accordingly, I have made an

1 adjustment at Schedule ACC-1 to reduce the Company's claim for grid resiliency,
2 consistent with the terms of the Stipulation.

3

4 **Q. What is the impact of your adjustment?**

5 A. My adjustment will reduce the proposed revenue increase from \$16,563,649 to
6 \$16,464,532, as shown in Schedule ACC-1.

7

8 **Q. Did the Stipulation state how the proposed increase was to be allocated?**

9 A. Yes, the Settlement Agreement stated that the increase resulting from the abbreviated
10 case would be allocated among customer classes based on the allocation percentages
11 utilized to allocate the revenue increase resulting from the 15-115 Docket, with one
12 exception. The Settlement Agreement provided that no part of the increase resulting from
13 grid resiliency projects would be allocated to the LGS, ILP, LTM, or IS customers, or to
14 special contract customers. The remaining costs resulting from grid resiliency projects
15 were to be allocated to the other classes based on the proportional allocations utilized for
16 the 15-115 Docket revenue increase.

17

18 **Q. Are you recommending any additional adjustments at this time?**

19 A. No, I am not. However, CURB reserves its right to address other issues that may be
20 raised by Staff or other parties in this proceeding.

21

22 **Q. Does this conclude your testimony?**

23 A. Yes, it does.

VERIFICATION

STATE OF CONNECTICUT)

COUNTY OF FAIRFIELD) SS:

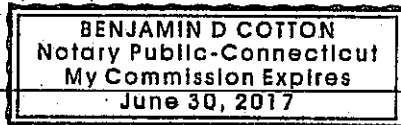
Andrea C. Crane, being duly sworn upon her oath, deposes and states that she is a consultant for the Citizens' Utility Ratepayer Board, that she has read and is familiar with the foregoing Direct Testimony, and that the statements made herein are true to the best of her knowledge, information and belief.

Andrea C. Crane
Andrea C. Crane

Subscribed and sworn before me this 10th day of April, 2017.

Notary Public Benjamin Cotton

My Commission Expires: _____



<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Westar Energy, Inc.	E	Kansas	17-WSEE-147-RTS	4/17	Abbreviated Rate Case	Citizens' Utility Ratepayer Board
Kansas City Power and Light Company	E	Kansas	17-KCPE-201-RTS	4/17	Abbreviated Rate Case	Citizens' Utility Ratepayer Board
GPE/ Kansas City Power & Light Co., Westar Energy, Inc.	E	Kansas	16-KCPE-593-ACQ	12/17	Proposed Merger	Citizens' Utility Ratepayer Board
Kansas Gas Service	G	Kansas	16-KGSG-491-RTS	9/16	Revenue Requirements	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	E	New Mexico	15-00312-UT	7/16	Automated Metering Infrastructure	Office of Attorney General
Kansas City Power and Light Company	E	Kansas	16-KCPE-160-MIS	6/16	Clean Charge Network	Citizens' Utility Ratepayer Board
Kentucky American Water Company	W	Kentucky	2016-00418	5/16	Revenue Requirements	Attorney General/LFUCG
Black Hills/Kansas Gas Utility Company	G	Kansas	16-BHCG-171-TAR	3/16	Long-Term Hedge Contract	Citizens' Utility Ratepayer Board
General Investigation Regarding Accelerated Pipeline Replacement	G	Kansas	15-GIMG-343-GIG	1/16	Cost Recovery Issues	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	E	New Mexico	15-00261-UT	1/16	Revenue Requirements	Office of Attorney General
Atmos Energy Company	G	Kansas	16-ATMG-079-RTS	12/15	Revenue Requirements	Citizens' Utility Ratepayer Board
El Paso Electric Company	E	New Mexico	15-00109-UT	12/15	Sale of Generating Facility	Office of Attorney General
El Paso Electric Company	E	New Mexico	15-00127-UT	9/15	Revenue Requirements	Office of Attorney General
Rockland Electric Company	E	New Jersey	ER14030250	9/15	Storm Hardening Surcharge	Division of Rate Counsel
El Paso Electric Company	E	New Mexico	15-00099-UT	8/15	Certificate of Public Convenience - Ft. Bliss	Office of Attorney General
Southwestern Public Service Company	E	New Mexico	15-00083-UT	7/15	Approval of Purchased Power Agreements	Office of Attorney General
Westar Energy, Inc.	E	Kansas	15-WSEE-115-RTS	7/15	Revenue Requirements	Citizens' Utility Ratepayer Board
Kansas City Power and Light Company	E	Kansas	15-KCPE-116-RTS	5/15	Revenue Requirements	Citizens' Utility Ratepayer Board
Comcast Cable Communications	C	New Jersey	CR14101099-1120	4/15	Cable Rates (Form 1240)	Division of Rate Counsel
Liberty Utilities (Pine Buff Water)	W	Arkansas	14-020-U	1/15	Revenue Requirements	Office of Attorney General
Public Service Electric and Gas Co.	E/G	New Jersey	EO14080897	11/14	Energy Efficiency Program Extension II	Division of Rate Counsel
Exelon and Pepco Holdings, Inc.	E	New Jersey	EM14060581	11/14	Synergy Savings, Customer Investment Fund, CTA	Division of Rate Counsel
Black Hills/Kansas Gas Utility Company	G	Kansas	14-BHCG-502-RTS	9/14	Revenue Requirements	Citizens' Utility Ratepayer Board
Public Service Company of New Mexico	E	New Mexico	14-00158-UT	9/14	Renewable Energy Rider	Office of Attorney General
Public Service Company of New Mexico	E	New Mexico	13-00390-UT	8/14	Abandonment of San Juan Units 2 and 3	Office of Attorney General

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Atmos Energy Company	G	Kansas	14-ATMG-320-RTS	5/14	Revenue Requirements	Citizens' Utility Ratepayer Board
Rockland Electric Company	E	New Jersey	ER13111135	5/14	Revenue Requirements	Division of Rate Counsel
Kansas City Power and Light Company	E	Kansas	14-KCPE-272-RTS	4/14	Abbreviated Rate Filing	Citizens' Utility Ratepayer Board
Comcast Cable Communications	C	New Jersey	CR13100885-906	3/14	Cable Rates	Division of Rate Counsel
New Mexico Gas Company	G	New Mexico	13-00231-UT	2/14	Merger Policy	Office of Attorney General
Water Service Corporation (Kentucky)	W	Kentucky	2013-00237	2/14	Revenue Requirements	Office of Attorney General
Oneok, Inc. and Kansas Gas Service	G	Kansas	14-KGSG-100-MIS	12/13	Plan of Reorganization	Citizens' Utility Ratepayer Board
Public Service Electric & Gas Company	E/G	New Jersey	EO13020155 GO13020156	10/13	Energy Strong Program	Division of Rate Counsel
Southwestern Public Service Company	E	New Mexico	12-00350-UT	8/13	Cost of Capital, RPS Rider, Gain on Sale, Allocations	New Mexico Office of Attorney General
Westar Energy, Inc.	E	Kansas	13-WSEE-629-RTS	8/13	Abbreviated Rate Filing	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	13-115	8/13	Revenue Requirements	Division of the Public Advocate
Mid-Kansas Electric Company (Southern Pioneer)	E	Kansas	13-MKEE-447-MIS	8/13	Abbreviated Rate Filing	Citizens' Utility Ratepayer Board
Jersey Central Power & Light Company	E	New Jersey	ER12111052	6/13	Reliability Cost Recovery Consolidated Income Taxes	Division of Rate Counsel
Mid-Kansas Electric Company	E	Kansas	13-MKEE-447-MIS	5/13	Transfer of Certificate Regulatory Policy	Citizens' Utility Ratepayer Board
Mid-Kansas Electric Company (Southern Pioneer)	E	Kansas	13-MKEE-452-MIS	5/13	Formula Rates	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	12-450F	3/13	Gas Sales Rates	Attorney General
Public Service Electric and Gas Co.	E	New Jersey	EO12080721	1/13	Solar 4 All - Extension Program	Division of Rate Counsel
Public Service Electric and Gas Co.	E	New Jersey	EO12080726	1/13	Solar Loan III Program	Division of Rate Counsel
Lane Scott Electric Cooperative	E	Kansas	12-MKEE-410-RTS	11/12	Acquisition Premium, Policy Issues	Citizens' Utility Ratepayer Board
Kansas Gas Service	G	Kansas	12-KGSG-835-RTS	9/12	Revenue Requirements	Citizens' Utility Ratepayer Board
Kansas City Power and Light Company	E	Kansas	12-KCPE-764-RTS	8/12	Revenue Requirements	Citizens' Utility Ratepayer Board
Woonsocket Water Division	W	Rhode Island	4320	7/12	Revenue Requirements	Division of Public Utilities and Carriers
Atmos Energy Company	G	Kansas	12-ATMG-564-RTS	6/12	Revenue Requirements	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	110258	5/12	Cost of Capital	Division of the Public Advocate
Mid-Kansas Electric Company (Western)	E	Kansas	12-MKEE-491-RTS	5/12	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Atlantic City Electric Company	E	New Jersey	ER11080469	4/12	Revenue Requirements	Division of Rate Counsel
Mid-Kansas Electric Company (Southern Pioneer)	E	Kansas	12-MKEE-380-RTS	4/12	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	11-381F	2/12	Gas Cost Rates	Division of the Public Advocate
Atlantic City Electric Company	E	New Jersey	EO11110650	2/12	Infrastructure Investment Program (IIP-2)	Division of Rate Counsel
Chesapeake Utilities Corporation	G	Delaware	11-384F	2/12	Gas Service Rates	Division of the Public Advocate
New Jersey American Water Co.	W/WW	New Jersey	WR11070460	1/12	Consolidated Income Taxes Cash Working Capital	Division of Rate Counsel
Westar Energy, Inc.	E	Kansas	12-WSEE-112-RTS	1/12	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Puget Sound Energy, Inc.	E/G	Washington	UE-111048 UG-111049	12/11	Conservation Incentive Program and Others	Public Counsel
Puget Sound Energy, Inc.	G	Washington	UG-110723	10/11	Pipeline Replacement Tracker	Public Counsel
Empire District Electric Company	E	Kansas	11-EPDE-856-RTS	10/11	Revenue Requirements	Citizens' Utility Ratepayer Board
Comcast Cable	C	New Jersey	CR11030116-117	9/11	Forms 1240 and 1205	Division of Rate Counsel
Artesian Water Company	W	Delaware	11-207	9/11	Revenue Requirements Cost of Capital	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	10-KCPE-415-RTS (Remand)	7/11	Rate Case Costs	Citizens' Utility Ratepayer Board
Midwest Energy, Inc.	G	Kansas	11-MDWE-609-RTS	7/11	Revenue Requirements	Citizens' Utility Ratepayer Board
Kansas City Power & Light Company	E	Kansas	11-KCPE-581-PRE	6/11	Pre-Determination of Ratemaking Principles	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	10-421	5/11	Revenue Requirements Cost of Capital	Division of the Public Advocate
Mid-Kansas Electric Company	E	Kansas	11-MKEE-439-RTS	4/11	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
South Jersey Gas Company	G	New Jersey	GR10060378-79	3/11	BGSS / CIP	Division of Rate Counsel
Chesapeake Utilities Corporation	G	Delaware	10-296F	3/11	Gas Service Rates	Division of the Public Advocate
Westar Energy, Inc.	E	Kansas	11-WSEE-377-PRE	2/11	Pre-Determination of Wind Investment	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	G	Delaware	10-295F	2/11	Gas Cost Rates	Attorney General
Delmarva Power and Light Company	G	Delaware	10-237	10/10	Revenue Requirements Cost of Capital	Division of the Public Advocate
Pawtucket Water Supply Board	W	Rhode Island	4171	7/10	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey Natural Gas Company	G	New Jersey	GR10030225	7/10	RGGI Programs and Cost Recovery	Division of Rate Counsel

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
Kansas City Power & Light Company	E	Kansas	10-KCPE-415-RTS	6/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Atmos Energy Corp.	G	Kansas	10-ATMG-495-RTS	6/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Empire District Electric Company	E	Kansas	10-EPDE-314-RTS	3/10	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Delmarva Power and Light Company	E	Delaware	09-414 and 09-276T	2/10	Cost of Capital Rate Design Policy Issues	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	09-385F	2/10	Gas Cost Rates	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	09-398F	1/10	Gas Service Rates	Division of the Public Advocate
Public Service Electric and Gas Company	E	New Jersey	ER09020113	11/09	Societal Benefit Charge Non-Utility Generation Charge	Division of Rate Counsel
Delmarva Power and Light Company	G	Delaware	09-277T	11/09	Rate Design	Division of the Public Advocate
Public Service Electric and Gas Company	E/G	New Jersey	GR09050422	11/09	Revenue Requirements	Division of Rate Counsel
Mid-Kansas Electric Company	E	Kansas	09-MKEE-969-RTS	10/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy, Inc.	E	Kansas	09-WSEE-925-RTS	9/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	E	New Jersey	EO08050326 EO08080542	8/09	Demand Response Programs	Division of Rate Counsel
Public Service Electric and Gas Company	E	New Jersey	EO09030249	7/09	Solar Loan II Program	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	09-MDWE-792-RTS	7/09	Revenue Requirements	Citizens' Utility Ratepayer Board
Westar Energy and KG&E	E	Kansas	09-WSEE-641-GIE	6/09	Rate Consolidation	Citizens' Utility Ratepayer Board
United Water Delaware, Inc.	W	Delaware	09-60	6/09	Cost of Capital	Division of the Public Advocate
Rockland Electric Company	E	New Jersey	GO09020097	6/09	SREC-Based Financing Program	Division of Rate Counsel
Tidewater Utilities, Inc.	W	Delaware	09-29	6/09	Revenue Requirements Cost of Capital	Division of the Public Advocate
Chesapeake Utilities Corporation	G	Delaware	08-269F	3/09	Gas Service Rates	Division of the Public Advocate
Delmarva Power and Light Company	G	Delaware	08-266F	2/09	Gas Cost Rates	Division of the Public Advocate
Kansas City Power & Light Company	E	Kansas	09-KCPE-246-RTS	2/09	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Jersey Central Power and Light Co.	E	New Jersey	EO08090840	1/09	Solar Financing Program	Division of Rate Counsel
Atlantic City Electric Company	E	New Jersey	EO06100744 EO08100875	1/09	Solar Financing Program	Division of Rate Counsel

<u>Company</u>	<u>Utility</u>	<u>State</u>	<u>Docket</u>	<u>Date</u>	<u>Topic</u>	<u>On Behalf Of</u>
West Virginia-American Water Company	W	West Virginia	08-0900-W-42T	11/08	Revenue Requirements	The Consumer Advocate Division of the PSC
Westar Energy, Inc.	E	Kansas	08-WSEE-1041-RTS	9/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Artesian Water Company	W	Delaware	08-96	9/08	Cost of Capital, Revenue, New Headquarters	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR08020113	9/08	Form 1205 Equipment & Installation Rates	Division of Rate Counsel
Pawtucket Water Supply Board	W	Rhode Island	3945	7/08	Revenue Requirements	Division of Public Utilities and Carriers
New Jersey American Water Co.	W/WW	New Jersey	WR08010020	7/08	Consolidated Income Taxes	Division of Rate Counsel
New Jersey Natural Gas Company	G	New Jersey	GR07110889	5/08	Revenue Requirements	Division of Rate Counsel
Kansas Electric Power Cooperative, Inc.	E	Kansas	08-KEPE-597-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Public Service Electric and Gas Company	E	New Jersey	EX02060363 EA02060366	5/08	Deferred Balances Audit	Division of Rate Counsel
Cablevision Systems Corporation	C	New Jersey	CR07110894, et al..	5/08	Forms 1240 and 1205	Division of Rate Counsel
Midwest Energy, Inc.	E	Kansas	08-MDWE-594-RTS	5/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board
Chesapeake Utilities Corporation	G	Delaware	07-246F	4/08	Gas Service Rates	Division of the Public Advocate
Comcast Cable	C	New Jersey	CR07100717-946	3/08	Form 1240	Division of Rate Counsel
Generic Commission Investigation	G	New Mexico	07-00340-UT	3/08	Weather Normalization	New Mexico Office of Attorney General
Southwestern Public Service Company	E	New Mexico	07-00319-UT	3/08	Revenue Requirements Cost of Capital	New Mexico Office of Attorney General
Delmarva Power and Light Company	G	Delaware	07-239F	2/08	Gas Cost Rates	Division of the Public Advocate
Atmos Energy Corp.	G	Kansas	08-ATMG-280-RTS	1/08	Revenue Requirements Cost of Capital	Citizens' Utility Ratepayer Board

Schedule ACC-1

Schedule ACC-1

KANSAS CITY POWER AND LIGHT COMPANY

KCC DOCKET NO. 17-WSEE-147-RTS

GRID RESILIENCY ADJUSTMENT

1. Recommended Rate Base Adjustment	(\$907,129)	(A)
2. Rate of Return	<u>7.65%</u>	(B)
3. Earnings Impact	(\$69,355)	
4. Interest Synchronization	<u>9,438</u>	(C)
5. Total Income Impact	(\$59,916)	
6. Revenue Multiplier	<u>1.6543</u>	(D)
7. Reduction to Revenue Increase	(\$99,117)	
8. Company Proposed Increase	<u>16,563,649</u>	(B)
9. CURB Pro Forma Increase	<u>\$16,464,532</u>	

Sources:

(A) Reflects reduction from \$50,907,129 to \$50,000,000.

(B) Westar Cost of Service Model, Revenue Requirement Summary.

(C) Line 1 X weighted cost of debt of 2.6307% (per the response to CURB-28) X composite tax rate of 39.55% per Westar Cost of Service Model.

(D) Derived from Westar Cost of Service Model, Revenue Requirement Summary.

CERTIFICATE OF SERVICE

17-WSEE-147-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 11th day of April, 2017, to the following:

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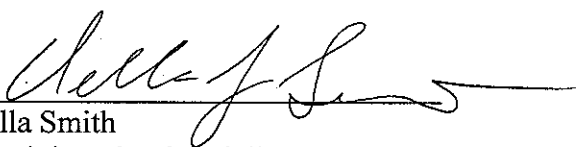
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