BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Joint Application of	)	
Great Plains Energy Incorporated, Kansas	)	
City Power & Light Company and Westar	)	
Energy, Inc. for approval of the Merger of	)	
Westar Energy, Inc. and Great Plains	)	
Energy Incorporated.	)	Docket No. 18-KCPE-095-MER

TESTIMONY IN SUPPORT OF NON-UNANIMOUS SETTLEMENT AGREEMENT

PREPARED BY

Robert H. Glass, PhD

UTILITIES DIVISION

KANSAS CORPORATION COMMISSION

March 12, 2018

I. STATEMENT OF QUALIFICATIONS

Q. What is your name and business address?

A. Robert H. Glass, Kansas Corporation Commission (Commission), 1500 S.W. Arrowhead Road, Topeka, Kansas, 66604-4027.

Q. Are you the same Robert H. Glass who filed testimony in this docket on January 29, 2018?

A. Yes.

II. INTRODUCTION

Q. What is the purpose of your testimony?

A. My Testimony shows that the Non-Unanimous Settlement Agreement (Settlement or Settlement Agreement) satisfies merger standards (g), (c), and (a) (v). Thus, I recommend the Commission find the Settlement Agreement is in the public interest and approve the merger of Westar and KCP&L.

Q. What are merger standards (g), (c), and (a) (v)?

A. The full description of these three merger standards is;

- (g): Whether the Transaction reduces the possibility of economic waste.
- (c): The economic effect of the Transaction on state and local economies and labor markets;
- (a) (v): The effect of the Transaction on competition.

Q. What are your findings with respect to the merger standards you addressed?

A. Following is a summary of my findings with respect to each of the merger standards I addressed:

(g): Whether the Transaction reduces the possibility of economic waste.

The merger of Westar and GPE should result in a more efficient combined company than the two current stand-alone entities. And the increased efficiency should create savings that can be shared between the Combined Company and its customers. To help ensure this result, Staff proposed a three-part mechanism as follows:

1. A five-year Moratorium on Base Rate Increases
2. Upfront Bill Credits Annual Bill Credits, and
3. The Earnings Review and Sharing Plan (ERSP).

The mechanism has two primary purposes: (1) provide an incentive for the Combined Company to create as much savings from the Merger as possible; and (2) to allocate these savings between the Combined Company and its customers.

The Settlement Agreement incorporates the conceptual framework of the mechanism although some specific details in the Settlement Agreement are different from Staff's initial proposal. Thus, the Settlement Agreement effectively manages the principal-agent problem with moral hazard identified in my Direct Testimony.[1]

(c): The economic effect of the Transaction on state and local economies and labor markets

In my Direct Testimony, I agreed with the qualitative results of Mr. Reed's analysis of the impact of the merger on state and local economies and labor markets.[2] Nothing in the Settlement Agreement changes my agreement with those qualitative results.

[1] For the application of the mechanism to the Combined Company, see the Settlement Testimony of Staff Witness Justin Grady.

[2] In his rebuttal testimony, Mr. Reed identified three concerns I expressed in my Direct Testimony about his quantitative analysis. We agree that the first concern has minimal impact on Mr. Reed's quantitative results. The other two concerns are still relevant: the black box nature of IMPLAN and the Kansas-Missouri Model used for analysis.

Mr. Reed agrees that IMPLAN is a black box but notes it is a trusted tool. I agree that IMPLAN is one of three major sources for input-output analysis. Still the black box nature of IMPLAN leaves many questions *(a) (v): The effect of the Transaction on competition*

In my Direct Testimony, I stated that my concerns about plant closings raised in Docket No. 16-KCPE-593-ACQ (Acquisition Docket) were alleviated by the new merger agreement. The Settlement Agreement also satisfies my previous concern.

Q. Will you provide more detailed analysis of each of the three merger standards listed above?

A. No. I will only provide detailed analysis of merger standard (g), the effect of the merger on economic waste.

Q. Do you have any recommendations?

A. I recommend the Commission adopt the Settlement Agreement. The agreement benefits shareholders, customers, and the Kansas Economy, which is in the public interest.

III. ANALYSIS

(g): Whether the Transaction reduces the possibility of economic waste

Q. How does the three-part mechanism in the Settlement Agreement encourage reduction in economic waste and put downward pressure on electric rates?

A. Recall that the three part mechanism consisted of:

1. A five-year Moratorium on Base Rate Increases
2. Upfront Bill Credits Annual Bill Credits, and
3. The Earnings Review and Sharing Plan (ERSP).

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unanswered. Two examples are the fact that the most recent detailed input-output model was done by the Bureau of Economic Analysis in 2007, and as far as I am aware, there has not been a transportation study done to measure trade between states since 1977. Both of these types of data are necessary for a credible input-output model, thus users of the IMPLAN model cannot have confidence in the adequacy of the 2017 models to reflect the current economy given the age of these two sources of crucial data.

The most obvious problem with the Kansas-Missouri Model is that merger standard (c) is concerned with only the economic effect on Kansas, not Kansas and Missouri. Since Missouri's gross domestic product is about twice Kansas's gross domestic product (in 2016 Missouri was $262 billion and Kansas was $134 billion), including Missouri grossly overstates the impact on the Kansas economy.

The mechanics of the first two elements of the mechanism are straight forward. The base rate price freeze would take place after the conclusion of the 2018 rate cases by KCP&L Kansas and Westar. The fixed amount of bill credits would begin shortly after the approval of the merger by the Commission and then continue annually for the next four years (2019 through 2022).

The third element, the ERSP and its potential savings sharing mechanism are more complex. The sharing mechanism is triggered when KCP&L Kansas or Westar are able to generate earnings such that the additional earnings causes the company to (1) exceed its authorized return on equity; and (2) the amount in excess of authorized earnings is greater than the planned bill credits for that year. When these additional saving develop, the ERSP would identify the additional savings and share those savings with shareholders and customers on a 50/50 basis.

Q. What is the purpose of each component of Staff's Allocation Mechanism?

Base Rates Price Freeze after the 2018 Rate Cases

A. The base rates price freeze stops the price increase momentum of the past decade and a half. The momentum's causes are three fold: compliance with environmental regulations, addition of new generation (especially renewable generation), and the construction of new transmission.

Thus, with a reduced need for capital expenditure on environmental compliance and additional generation, with the increased expenditure on transmission flowing through the TDC, and with any cost increases due to fuel price increases, property tax increases, and energy efficiency program increases flowing through riders; a base rates price freeze should not present a hardship for the Combined Company and will provide an incentive for the company to continue to push for efficiencies in its operations and maintenance spending.

Fixed Amount of Bill Credits

The fixed amount of bill credits ensures that customers will benefit from the merger with reduced electric bills. The first bill credit will be implemented a short time after the merger is approved by the Commission. Then each year for the next four years (2019 through 2022), a supplementary and smaller bill credit would be given to customers.

Each of these bill credits will ensure that customers benefit from the merger by augmenting the base rates price freeze with a reduction in customer bills. A further benefit of the fixed bill credits is that the Combined Company is not precluded from developing further savings. The potential for further savings leads to the third part of Staff's merger savings allocation mechanism, the ERSP.

Earnings Review and Sharing Plan

The ERSP will identify any additional savings the Combined Company is able to generate above its authorized ROE and the planned bill credits. If these additional savings develop, they will be shared between shareholders and customers on a 50/50 basis.

The shared savings agreement has two advantages in dealing with any additional savings created. First, it allows the Combined Company to keep 50% of the savings it creates. If all of the created savings were kept by customers, then the Combined Company would not have any incentive to create the additional savings. Second, the shared savings agreement allows customers to benefit from additional savings created by the Combined Company. Thus, the shared savings agreement benefits customers and provides an incentive for the Combined Company to create additional savings, keep 50% of these savings and give 50% of these savings to customers.

Allocation of Savings to Customers

Q. Does the Settlement Agreement allocate the bill credits and shared savings like Staff initially proposed?

A. No. In my Direct Testimony, I outlined a three step process for allocating the bill credits and shared shavings to customers. The Settlement Agreement also has a three step process for allocating the bill credits and shared savings, but the two processes are different. Table 1 below outlines the basic differences between the allocation processes.

Table 1

Comparison of the Settlement and Staff Initial Allocation Processes		
Allocation Steps	**Settlement Allocation Process**	**Staff's Initial Allocation Process**
Allocation among Companies	**STEP 1:** Allocate among Companies based on retail MWh sales reported to FERC in Form 1 (or Form 3 Q)	**STEP 1:** Allocation based on Applicants allocation of savings between KCP&L, GMO, and Westar **STEP 2:** Allocate between KCP&L KS & MO based on MWh usage from Oct 2016 through Sep 2017
Allocation among Rate Classes and Subclasses	**STEP 2:** Allocate among customer classes & subclasses using base rate revenue from the final approved proof of revenue in the 2018 Westar & KCP&L rate cases.	**STEP 3:** Allocate among customer classes & subclasses using base rate revenue from the final approved proof of revenue in the 2018 Westar & KCP&L rate cases.
Allocation to Individual Customers	**STEP 3:** Allocation among customers using base revenues for commercial and industrial customers & on a per customer basis for residential customers	*Staff did not specifically address the allocation to individual customers*
NOTE: The settlement allocation process is describe on pages 13 through 22 of the Settlement Agreement. Staff's initial allocation process can be found on pages 15 through 18 of the Direct Testimony of Robert Glass.		

Q. How significant is the difference in the results of the two different allocation processes?

A. Staff's allocation process would have allocated $26.84 million to Westar customers and $7.39 million to KCP&L Kansas customer of the first $50 million in bill credits. The Settlement process allocates $23.07 million to Westar customers and $7.51 to KCP&L customers of the first $50 million bill credits. The allocation of the annual bill credits and shared shavings would follow in the same proportions.

The difference between the two processes for Westar customers would be about $3.00 for a residential customer. Put another way, the difference is measurable but minimal for residential customers.

Q. Why did Staff agree to the allocation process in the Settlement Agreement?

A. As discussed above, the difference is minimal for both Westar and KCP&L Kansas customers. In addition, the Applicants have already signed an agreement with the Missouri Public Service Commission Staff that utilizes the Settlement allocation process for allocating among Westar, KCP&L Kansas, KCP&L Missouri, and KCP&L Greater Missouri Operations (GMO).[3] If Staff's proposed process was used instead to allocate among Westar, KCP&L Kansas, and the rest, then the Combined Company would have initial bill credits exceeding the agreed $50 million. For these reasons, Staff supports the Settlement Agreement savings allocation process.

Q. What is your conclusion regarding the Settlement Agreement and merger standard (g)?

A. I find the Settlement Agreement meets merger standard (g), and thus, promotes the public interest.

IV. CONCLUSION

Q. Please summarize your recommendations.

I recommend that the Commission find that the Settlement Agreement meets merger standards (g), (c), and, (a)(v). In addition, I support Staff's recommendation that the Commission find the Settlement Agreement is in the public interest.

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[3] Stipulation and Agreement, Case No. EM-2018-0012, Missouri Public Service Commission, Exhibit A, page 17, item no. 18.

Q. Does this conclude your testimony?

A. Yes, thank you.

STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

VERIFICATION

Robert H. Glass, Ph.D., being duly sworn upon his oath deposes and states that he is the Chief-Economics and Rates for the Kansas Corporation Commission of the State of Kansas, that he has read and is familiar with the foregoing *Staff Testimony in Support of Non-Unanimous Settlement Agreement*, and attests that the statements contained therein are true and correct to the best of his knowledge, information and belief.

Robert H. Glass, Ph.D., Chief-Economics and Rates
State Corporation Commission of the
State of Kansas

Subscribed and sworn to before me this 12th day of March, 2018.

VICKI D. JACOBSEN
Notary Public - State of Kansas
My Appt. Expires 6-30-18

Vicki D. Jacobsen
Notary Public

My Appointment Expires: June 30, 2018

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18-KCPE-095-MER

I, the undersigned, certify that a true and correct copy of the above and foregoing Staff Robert H . Glass, Ph.D. Testimony in Support of Non-Unanimous Settlement Agreement was served via electronic service this 12th day of March, 2018, to the following:

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