

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

\_\_\_\_\_  
In the Matter of the Joint )  
Application of Westar Energy, )  
Inc. and Kansas Gas and Electric )  
Company for Approval to Make )  
Certain Changes in their Charges )  
for Electric Services. )  
\_\_\_\_\_

**Docket No. 18-WSEE-328-RTS**

Cross-Answering and Exhibits of

**Brian C. Andrews**

On behalf of

**Kansas Industrial Consumers Group, Inc.**

June 22, 2018



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STATE OF MISSOURI     )  
                                  )     SS  
COUNTY OF ST. LOUIS    )

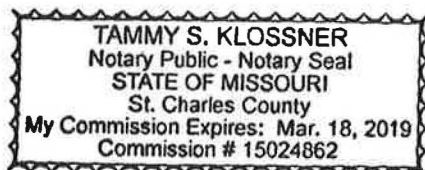
**Verification of Brian C. Andrews**

Brian C. Andrews, being first duly sworn, on his oath states:

1. My name is Brian C. Andrews. I am a Senior Consultant with Brubaker & Associates, Inc., having its principal place of business at 16690 Swingley Ridge Road, Suite 140, Chesterfield, Missouri 63017. We have been retained by Kansas Industrial Consumers Group, Inc. ("KIC") in this proceeding on their behalf.
2. Attached hereto and made a part hereof for all purposes are my cross-answering testimony and exhibits which were prepared in written form for introduction into evidence in the Kansas State Corporation Commission Docket No. 18-WSEE-328-RTS.
3. I hereby swear and affirm that the testimony and exhibits are true and correct and that they show the matters and things that they purport to show.

  
Brian C. Andrews

Subscribed and sworn to before me this 22nd day of June, 2018.



  
Notary Public

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**Docket No. 18-WSEE-328-RTS**

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**Cross-Answering Testimony of Brian C. Andrews**

1    **Q     PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2    A     Brian C. Andrews. My business address is 16690 Swingley Ridge Road, Suite 140,  
3         Chesterfield, MO 63017.

4    **Q     ARE YOU THE SAME BRIAN C. ANDREWS WHO PREVIOUSLY FILED DIRECT**  
5         **TESTIMONY IN THIS PROCEEDING ON BEHALF OF KANSAS INDUSTRIAL**  
6         **CONSUMERS GROUP, INC. ("KIC")?**

7    A     Yes, I am.

8    **Q     WHAT IS THE PURPOSE OF YOUR CROSS-ANSWERING TESTIMONY?**

9    A     My cross-answering testimony will respond to the direct testimonies filed on behalf of  
10         the Staff of the Kansas Corporation Commission ("Staff" and KCC", respectively) by  
11         Ms. Dorothy J. Myrick and Dr. Robert H. Glass. I will also respond to the testimony  
12         filed by Mr. Brian Kalcic on behalf of the Citizen's Utility Ratepayer Board ("CURB").  
13         Finally, I will present a further correction to Westar's Cost of Service Study ("COSS"),  
14         due to additional allocation errors discovered after the filing of my direct testimony.

1                   My silence with regard to any topic or position should not be construed as an  
2                   endorsement of said position.

3     **Q       PLEASE SUMMARIZE YOUR CONCLUSIONS AND RECOMMENDATIONS.**

4     A       My conclusions and recommendations are summarized as follows:

- 5           1. The Peak and Average ("P&A") production plant allocation methodology proposed  
6           by Ms. Myrick should be rejected. This allocation methodology does not properly  
7           allocate costs in accordance with how fixed production costs are incurred, and, by  
8           double-counting the energy component, this allocation methodology penalizes  
9           high-load factor customers.
- 10          2. Ms. Myrick proposes to classify the majority of distribution costs as demand only.  
11          Staff fails to recognize that distribution costs are designed to not only meet the  
12          demands of customers that take service at primary and secondary delivery  
13          voltage, but also the system must be designed to have adequate length of  
14          conductors and number of transformers in order to connect all the customers to the  
15          system. Staff's distribution system cost classification methodology should be  
16          rejected in favor of Westar's minimum system approach, which classifies some  
17          portion of the distribution system as customer-related.
- 18          3. Ms. Myrick also improperly allocates lower voltage distribution system costs to  
19          higher voltage customers that do not require this equipment in order to be served.  
20          Staff fails to recognize that the entire distribution system is not utilized by all  
21          customers. Transmission voltage level customers should not be allocated primary  
22          or secondary voltage distribution system costs. Primary voltage level customers  
23          should not be allocated secondary voltage distribution system costs. Staff's  
24          distribution system allocation methodology should be rejected in favor of Westar's  
25          voltage differentiated approach, which does not allocate costs associated with  
26          lower voltage distribution equipment to high voltage customers.
- 27          4. Dr. Glass has proposed a single energy charge for all customers in the Large  
28          General Service ("LGS") and Industrial Large Power ("ILP") classes, regardless of  
29          delivery voltage. This proposal should be rejected in favor of the energy voltage  
30          differentials proposed in my direct testimony.
- 31          5. Though he describes the Base, Intermediate, Peak ("BIP") COSS methodology,  
32          CURB witness Mr. Brian Kalcic ultimately supports the Staff's proposed COSS  
33          methodology. For the reasons described in my testimony, Staff's proposed P&A  
34          COSS methodology should be rejected.
- 35          6. Since the filing of my direct testimony, I have been made aware of additional  
36          allocation issues with respect to the ILP class in both Westar's COSS, as well as  
37          the KIC Corrected COSS filed as Exhibit BCA-1. Westar's allocation factors for the  
38          non-coincident peak demand and customer accounts erroneously assume that all  
39          ILP customers take service at primary delivery voltage. This is incorrect, as only 1

1 of 3 ILP customers take service at primary voltage; the other two customers are  
2 transmission voltage. I rectify these errors and present a further corrected COSS  
3 as my Exhibit BCA-CA-1.

4 **Response to the Direct Testimony of Staff Witness Dorothy J. Myrick**

5 **Q PLEASE DESCRIBE THE MAJOR DIFFERENCES BETWEEN STAFF'S COSS**  
6 **AND WESTAR'S COSS.**

7 A The major differences between Westar's COSS and Staff's COSS exist within the  
8 allocation of production plant and the classification and allocation of distribution plant.

9 For production capacity costs, Westar utilizes the combination of Average  
10 and Excess Demand ("AED") and 4 Coincident Peak ("CP") methodologies. Mr.  
11 Amen refers to his costing method as the "AED/4CP" because the excess demand  
12 component of the AED method is determined using 4 CP. This hybrid methodology  
13 largely allocates production capacity costs on the basis of contribution to Westar's  
14 peak demand. In contrast, Staff relies on a Peak and Average ("P&A") methodology  
15 for allocating these production capacity costs. The P&A methodology allocates  
16 production capacity costs on the basis of demand and energy use across the rate  
17 classes. The P&A methodology places significantly more weight on energy  
18 consumption rather than peak demand in the allocation of capacity costs.

19 The Company allocates distribution costs by classifying it to both demand and  
20 customer classifications. In contrast, Staff allocates the majority of distribution cost  
21 predominantly by demand. Further, Staff does not account for delivery voltage  
22 distinctions between customers and allocates unnecessary secondary and primary  
23 equipment to transmission customers and unnecessary secondary equipment to  
24 primary voltage customers. The unnecessary lower voltage distribution equipment is  
25 not used to serve the indicated transmission and primary voltage customers,

1           respectively. Any cost of service used as a guide to set rates should reflect this  
2           reality.

3   **Q     DO YOU BELIEVE STAFF'S COSS ACCURATELY ALLOCATES WESTAR'S**  
4   **COST OF SERVICE ACROSS ITS RATE CLASSES?**

5   A     No. Staff's reliance on the P&A methodology allocates far too much production  
6           capacity cost on the basis of energy. This is inconsistent with the cost-causation  
7           nature of production capacity and, therefore, does not accurately allocate Westar's  
8           production costs across rate classes.

9           In addition, Staff's methodology does not recognize that the distribution  
10          system is designed to not only meet the demands of customers that take service at  
11          primary and secondary delivery voltage, but the system must also be designed to  
12          have adequate length of conductors and number of transformers in order to connect  
13          all the customers to the system. The Company's use of a minimum distribution  
14          system as a means of classifying part of the distribution costs to customers is a more  
15          accurate means of allocating Westar's distribution cost across rate classes.

16          Staff has also inaccurately assigned distribution costs from lower voltage  
17          delivery equipment to higher voltage customers who are not served by that  
18          equipment.

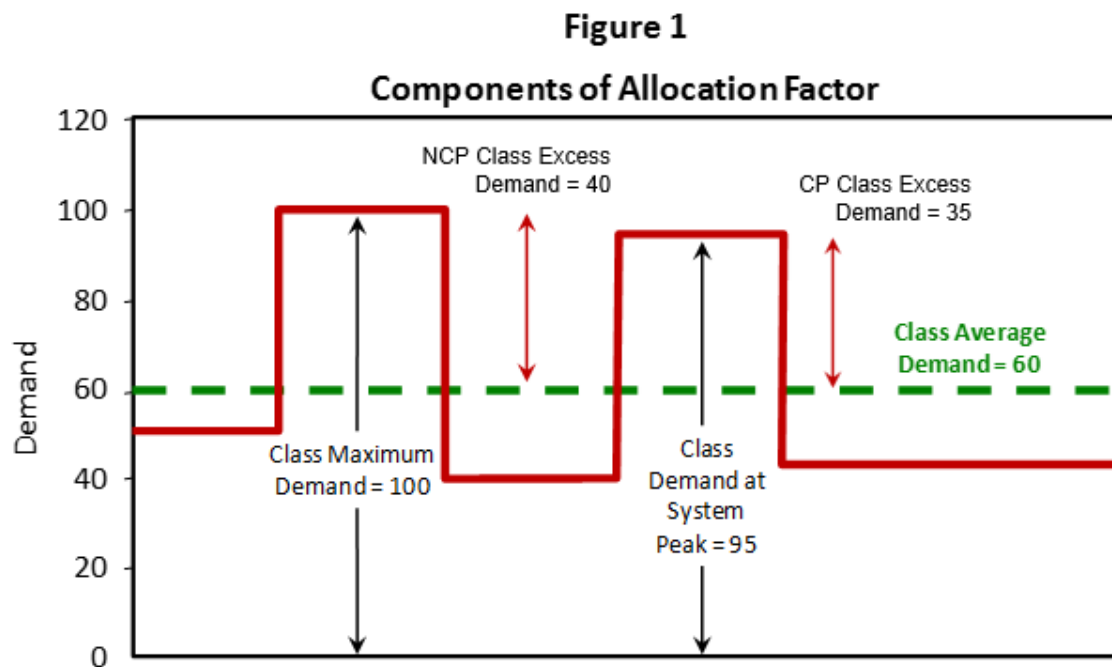
19   **Production Plant Allocation**

20   **Q     HOW DOES THE P&A ALLOCATION METHODOLOGY DIFFER FROM THE A&E**  
21   **METHODOLOGY THAT YOU AND WESTAR USED IN YOUR CCOS STUDIES?**

22   A     Staff's P&A allocation is conducted by classifying 52.25% of the production plant cost  
23           as energy related and allocating that based on annual energy, which is the same

allocation as average demand, then allocating the remaining 47.75% of the production plant cost based on the 4 CP, as that portion is classified as demand related. The 52.25% is the annual retail load factor.

Both the P&A and A&E methods are two-step processes. In both methods, the first step is to weight the average demand by the system load factor. The second step is where a major difference occurs. This is illustrated in Figure 1.



**Q PLEASE REFER TO FIGURE 1 AND EXPLAIN THE DIFFERENCES.**

A Figure 1 is a simplified representation of a class load. The maximum demand of this particular class is represented as 100. Its contribution at the time of the system peak is 95, its average demand is 60, and the excess demand (the difference between its peak demand and its average demand) is 40.

The A&E method combines the class average demand with the class excess demand in order to construct an allocation factor that reflects average use as well as



1 the excess of each class's maximum demand over its average demand. The A&E  
2 allocation factor is developed using the average demand (60) and the excess  
3 demand (40) for this class, along with the corresponding demands for all other  
4 classes. The hybrid AED/4CP method would utilize the 4 CP excess demand (35),  
5 rather than the NCP excess demand.

6 Staff's P&A method, on the other hand, combines the average demand with  
7 the class 4 CP demands. As is evident from Figure 1, the average demand (60) is a  
8 component or sub-set of the class peak demand (100) and of the class load  
9 coincident with the system peak (95). Accordingly, in the P&A method when roughly  
10 equal weighting is given to the average demand and the contribution to system peak  
11 demand, the average demand is double-counted. This is a serious error, which has  
12 the effect of allocating significantly more costs to high load factor customers than is  
13 appropriate.

14 **Q IS THE P&A METHOD A REASONABLE ONE TO USE?**

15 A No, it is not. As noted above, this allocation gives more weighting to annual energy  
16 consumption than to the class peaks used in the allocation of the investment in  
17 generation facilities. Because generation facilities must be designed to carry the  
18 peak loads imposed on them, the heavy weighting given to energy consumption in  
19 the allocation factor is not related to cost of service at all. Further, Ms. Myrick has  
20 even admitted that production plant is built to meet peak demand<sup>1</sup>. Her P&A  
21 methodology allocates far too much cost on energy, and not enough on demand.  
22 Even though it is peak demand that caused the incurrence of fixed production plant  
23 costs. The use of the P&A allocator should be rejected.

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<sup>1</sup>Myrick Direct at page 9, line 10.

**Distribution Plant Allocation**

**Q HOW DOES MS. MYRICK'S COSS DIFFER FROM THE COMPANY'S STUDY WITH RESPECT TO THE CLASSIFICATION OF DISTRIBUTION COSTS?**

A The Company recognized a minimum distribution system component of distribution costs and classified a portion of all poles, towers and fixtures, overhead conductors, underground conductors, and line transformers as customer-related. Ms. Myrick's proposed COSS does not utilize the minimum distribution system approach and instead classifies the majority of all distribution costs as demand-related.

**Q PLEASE EXPLAIN THE CONCEPT OF THE MINIMUM DISTRIBUTION SYSTEM.**

A There is a customer-related component to the costs of the distribution system that is associated with the need to "cover the system." The split of distribution costs between demand and customer-related is typically measured using either a zero intercept or a minimum size approach.

**Q WHY IS THE CONCEPT OF A MINIMUM DISTRIBUTION SYSTEM SO IMPORTANT?**

A The distribution system is sized not only to accommodate demand requirements but must also be designed just to physically connect each customer's service – regardless of size – to the system. This is above and beyond the service drop to a customer's premises because there must be an infrastructure to which the service drop can be connected.

Consequently, while a customer's demand requirements will influence the particular size of the distribution facilities installed, the fact that some facilities of at least a minimum size must be constructed relates to the existence and location of

1 customers within the service territory, which influences the distance of conductor and  
2 the number of transformers on the system. In other words, while some distribution  
3 equipment are sized to meet specific customers' demands, a minimum level of  
4 distribution equipment must be installed to serve all customers, regardless of each  
5 customer's individual demand. This minimum level of equipment is directly correlated  
6 with the number of customers and should be allocated on that basis. Unless this  
7 factor is taken into consideration, the cost of service study will depart from  
8 cost-causation.

9 **Q HOW SHOULD DISTRIBUTION COSTS BE CLASSIFIED IN THIS PROCEEDING?**

10 A Consistent with Westar's direct testimony, a portion of distribution costs should be  
11 classified as customer-related based on the minimum distribution system concept.  
12 The remaining distribution costs should be classified as demand-related. This is  
13 consistent with cost-causation principles.

14 **Q DO YOU HAVE ANY OTHER CONCERNS ABOUT STAFF'S DISTRIBUTION**  
15 **ALLOCATION?**

16 A Yes. Staff's COSS does not distinguish between primary and secondary distribution  
17 voltage levels. Ms. Myrick uses a single non-coincident peak ("NCP") allocator for the  
18 majority of distribution system costs.

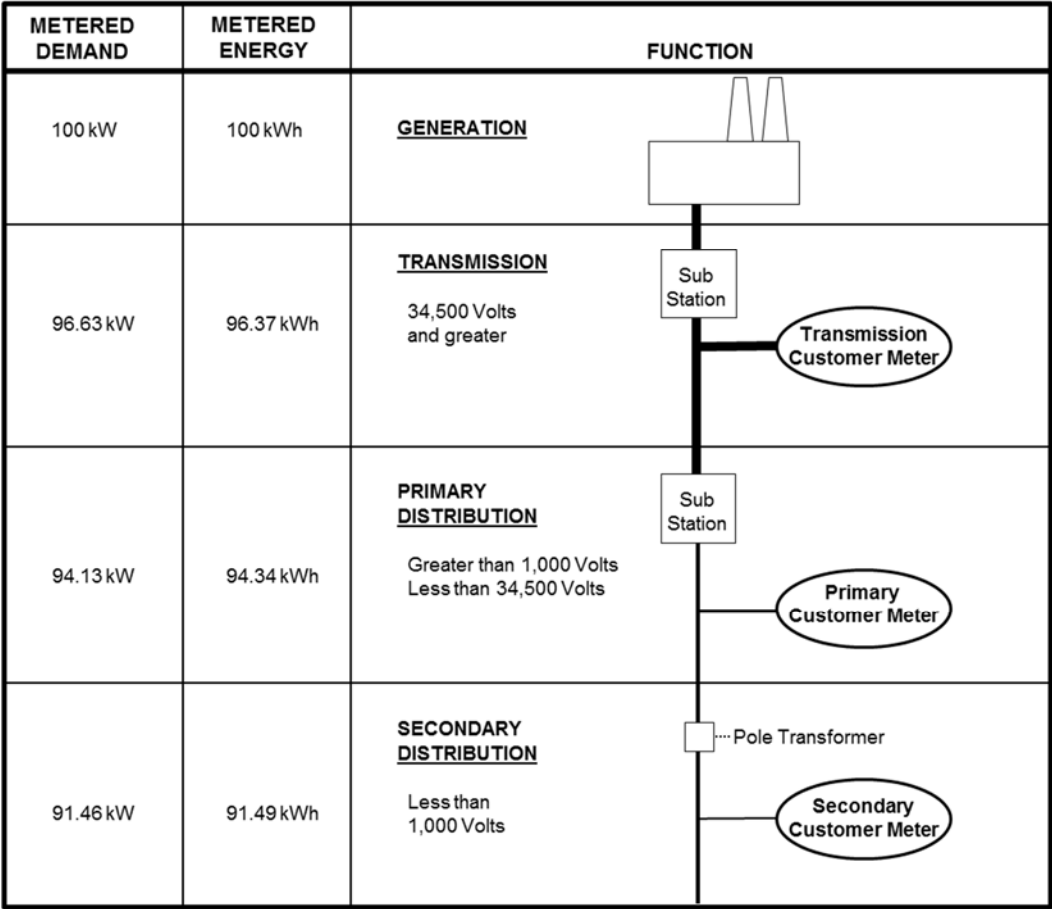
19 **Q WHY IS THE ABILITY TO DISTINGUISH VOLTAGE LEVELS WITHIN THE COSS A**  
20 **CONCERN?**

21 A A cost of service study that does not recognize voltage levels improperly allocates  
22 secondary distribution system costs to primary voltage customers that do not use the

1 lower voltage secondary distribution system. It also improperly allocates both  
2 secondary and primary distribution system costs to transmission voltage level  
3 customers that do not utilize either the secondary or primary distribution equipment.  
4 My Figure 2 below will help to illustrate this point. The transmission voltage delivery  
5 customer will only require the generation and power transmission system for its  
6 needs; therefore, these customers should not be allocated any costs of the primary or  
7 secondary distribution system. Similarly, the primary voltage customers require the  
8 generation, transmission, and primary distribution system; accordingly, these  
9 customers should be allocated no costs associated with the secondary system. The  
10 secondary voltage delivery customers require all parts of Westar's system and  
11 therefore are allocated a share of all parts of Westar's system. Transmission and  
12 Primary voltage customers have made significant investments to take service at these  
13 voltage levels and reduce the burden imposed on the Westar system. Therefore, it  
14 would be inequitable to not recognize the corresponding reduced cost of serving  
15 these customers.

Figure 2

Westar  
Delivery Function Demand and Energy Losses



Source: Westar 2010 Loss Analysis provided in response to data request KCC-121

1    **Q     WHAT IS YOUR RECOMMENDATION TO THE KCC REGARDING THE STAFF**  
2    **COSS?**

3    **A     I recommend that the KCC give the Staff COSS no weight. This study improperly**  
4    **allocates costs to high voltage customers for low voltage distribution equipment they**  
5    **do not require. This study penalizes high load factor customers by double-counting**  
6    **energy usage in the allocation of production costs. For the reasons discussed above,**

the Staff COSS should be rejected and the COSS that I will present as Exhibit BCA-CA-1, should be relied upon for spreading revenue and designing rates.

**Response to Staff Witness Robert Glass**

**Q WHAT PORTION OF DR. GLASS' TESTIMONY WILL YOU RESPOND TO?**

A I will respond to Dr. Glass' rate design proposal for LGS and ILP; specifically, to the energy charge for those rates.

**Q HOW DO YOU RESPOND TO DR. GLASS'S RECOMMENDATION FOR THE LGS AND ILP ENERGY CHARGES?**

A Dr. Glass is proposing that all customers within both classes pay the same rate for energy regardless of the voltage level at which energy is delivered. This proposal is unreasonable because the costs required to deliver a single kWh to a transmission voltage level customer is much less than the cost required to deliver a single kWh to a secondary voltage level customer. My Figure 2 above can also help illustrate this point.

Figure 2 above shows the actual loss factors that are experienced on Westar's system. As can be seen above, if 100 kWh are produced at the generator, only 96.37 kWh will be delivered to a transmission customer. If that same 100 kWh was to be produced at the generator and delivered to a secondary customer, only 91.49 kWh would reach the secondary customer. To flip this around, if a transmission customer needs 100 kWh delivered to its meter, Westar will have to produce 103.7 kWh at the generator. If a secondary customer requires 100 kWh at its meter, Westar will have to produce 109.3 kWh at the generator. In order to produce these extra kWh at the generators to account for the line losses between the generators and customer

1 meters, Westar must burn additional fuel, which increases its costs. Westar can only  
2 charge a customer for the energy usage recorded at the customer meter; therefore, to  
3 accurately reflect the differences in the cost of serving customers at various voltage  
4 levels, the tariff rates must reflect these differences.

5 In my direct testimony, I discussed that the cost-based voltage differentials for  
6 energy charges should be a secondary surcharge of 0.030¢/kWh and a transmission  
7 credit of 0.054¢/kWh.<sup>2</sup> I recommend the Commission implement a voltage  
8 differentiated energy rate for the LGS and ILP classes that will more accurately reflect  
9 the differences in the cost of providing service to customers of various voltage levels.

10 **Response to CURB Witness Brian Kalcic**

11 **Q HAVE YOU REVIEWED THE TESTIMONY OF CURB WITNESS KALCIC AS IT**  
12 **RELATES TO COST OF SERVICE?**

13 A Yes, I have. Regarding cost of service, Mr. Kalcic provides commentary as to his  
14 preferred method of classifying and allocating production plant and distribution plant.  
15 However, he does not provide any cost of service results demonstrating his preferred  
16 methods for use by the Commission in this case. He ultimately recommends the KCC  
17 rely upon the results of Staff's COSS.

18 **Q AT PAGE 8 OF HIS TESTIMONY, MR. KALCIC CONTRASTS WESTAR'S COSS**  
19 **STUDY FROM THE BIP<sup>3</sup> METHODOLOGY, AS IT RELATES TO CLASSIFICATION**  
20 **OF DISTRIBUTION PLANT. HOW DO YOU RESPOND?**

21 A The BIP is an allocation method related to production plant. To my knowledge, no  
22 utility uses BIP for allocating distribution plant and it would be erroneous to do so.

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<sup>2</sup>Exhibits BCA-4 and BCA-6.

<sup>3</sup>BIP stands for base, intermediate, peak allocation method for production fixed costs.

1        Rather, Mr. Kalcic's complaint seems to be about the method of classifying  
2        distribution plant between demand related and customer related. This has nothing to  
3        do with a BIP allocation. Mr. Kalcic's claim about the BIP cost methodology being  
4        approved by the Commission in a prior case involving a different utility (KCPL), is  
5        essentially a non-sequitur, since the minimum system analysis to classify distribution  
6        plant is separate and apart from BIP.

7        **Q        ARE YOU FAMILIAR WITH THE BIP METHODOLOGY FOR ALLOCATING**  
8        **PRODUCTION PLANT?**

9        **A**        Yes. The BIP methodology is seldom used by public service commissions in the U.S.  
10       The BIP methodology effectively assigns and allocates a large portion of production  
11       plant on the basis of energy. Consequently, it suffers from the same problems as  
12       does Staff's peak and average method. Not surprisingly, of all methods examined in  
13       the NARUC Cost Allocation Manual, BIP results in the very lowest allocation of  
14       production plant to residential customers.<sup>4</sup>

15                Given that Mr. Kalcic ultimately is not advocating use of the BIP methodology  
16       in this case, I will offer no further specific analysis or criticism of the BIP method at  
17       this time.

18       **Q        DOES MR. KALCIC OFFER HIS OWN COSS FOR REVIEW?**

19       **A**        No, although he describes the BIP COSS methodology, CURB witness Mr. Brian  
20       Kalcic ultimately supports the Staff's proposed COSS methodology. For the reasons  
21       described in my testimony, Staff's proposed P&A COSS methodology should be  
22       rejected. Further, it should be noted that Mr. Kalcic recommends the Commission

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<sup>4</sup>As shown on Table 4-18 (page 63) of the NARUC Manual.



1 adopt a COSS which was not filed until a day after Mr. Kalcic's own testimony was  
2 filed. Mr. Kalcic made a recommendation without even reviewing the Staff's filed  
3 COSS. His recommendation should be given no weight by KCC.

4 **Cost of Service Study Corrections**

5 **Q SINCE THE FILING OF YOUR DIRECT TESTIMONY HAVE YOU DISCOVERED**  
6 **ANY ADDITIONAL ERRORS IN WESTAR'S AND YOUR OWN COST OF SERVICE**  
7 **STUDIES?**

8 A Yes. Due to discovery questions asked by DoD-FEA, I have been made aware of two  
9 additional allocation errors in the cost of service study with respect to the ILP rate  
10 class. The allocation factors Westar utilized for NCP and customer counts assumed  
11 that all the ILP customers take service at the primary voltage level. This appears to  
12 be related to the incorrect assumption by Westar's witness, Mr. Amen that all ILP  
13 customers take service at the primary voltage level. When Mr. Amen's workpaper  
14 that shows the development of these allocators is updated to reflect the correct  
15 service level split of 60% transmission and 40% primary, it accurately indicates that  
16 ILP has two transmission level customers and one primary customer, with NCP  
17 corresponding to those accurate customer counts.

18 In my direct testimony, I corrected the energy allocators that had a similar  
19 mistake of assuming all energy was at the primary level. I overlooked the NCP and  
20 customer count errors at that time and will further correct Westar's COSS.

- 1    **Q     HAVE YOU CORRECTED YOUR COSS TO ALLOCATE COSTS TO ILP WITH THE**  
2    **ACCURATE ALLOCATORS FOR ENERGY, NCP, AND CUSTOMER COUNTS?**
- 3    A     Yes. I have made these corrections and present KIC Cross Answering Corrected  
4    COSS as Exhibit BCA-CA-1. I also provide the functionalized results of this COSS as  
5    Exhibit BCA-CA-2. I present a comparison of Westar's proposed COSS and this  
6    corrected version of the COSS below in Table 1.

<b>TABLE 1</b>						
<b><u>COSS Revenue Requirement</u></b>						
<b><u>Rate Class</u></b>	<b><u>Company Proposed<sup>1</sup></u></b>		<b><u>KIC Cross-Answering Corrected<sup>2</sup></u></b>		<b><u>Difference</u></b>	
	<b><u>Revenue Requirement</u></b>	<b><u>Return on Rate Base</u></b>	<b><u>Revenue Requirement</u></b>	<b><u>Return on Rate Base</u></b>	<b><u>Revenue Requirement</u></b>	<b><u>Return on Rate Base</u></b>
RES	\$921,727,409	5.20%	\$923,120,724	5.16%	\$1,393,315	-0.04%
RES-DG	217,688	-0.14%	218,774	-0.22%	1,086	-0.08%
SGS	399,942,708	7.44%	400,653,734	7.39%	711,026	-0.05%
MGS	234,621,097	8.20%	235,015,938	8.14%	394,841	-0.06%
LGS	279,957,267	10.67%	280,367,560	10.61%	410,293	-0.06%
ILP	82,031,450	5.73%	78,735,939	7.23%	(3,295,512)	1.51%
LTM	8,426,569	8.71%	8,429,409	8.69%	2,840	-0.02%
INT	1,739,524	-0.19%	1,754,106	-0.35%	14,582	-0.16%
SPL	70,949,188	0.86%	71,075,114	0.80%	125,926	-0.05%
RITOD	2,736,662	-2.87%	2,746,482	-2.93%	9,820	-0.06%
SCH	75,150,781	0.76%	75,364,232	0.70%	213,451	-0.06%
LIGHT	19,084,583	19.73%	19,102,915	19.69%	18,332	-0.04%
<b>TOTAL</b>	<b>\$2,096,584,926</b>	<b>6.46%</b>	<b>\$2,096,584,926</b>	<b>6.46%</b>	<b>\$0</b>	<b>0.00%</b>
Sources:						
<sup>1</sup> Kroger-1.02 - Westar COS Study true-up_Final rates						
<sup>2</sup> Exhibit BCA-CA-1						

1    **Q     PLEASE PROVIDE THE RELATIVE RATES OF RETURN FROM THE KIC CROSS**  
2    **ANSWERING CORRECTED COSS THAT YOU PRESENT AS EXHIBIT BCA-CA-1?**

3    **A     These relative rates of return are shown below in Table 2.**

<b>TABLE 2</b>	
<b><u>KIC COSS – Relative Rates of Return</u></b>	
<b><u>Rate Class</u></b>	<b><u>Relative Return on Rate Base</u></b>
RES	0.80
RES-DG	-0.03
SGS	1.14
MGS	1.26
LGS	1.64
ILP	1.12
LTM	1.34
INT	-0.05
SPL	0.12
RITOD	-0.45
SCH	0.11
LIGHT	3.05
<b>TOTAL</b>	<b>1.00</b>
Source: Exhibit BCA-CA-1	

4    **Q     DO YOU HAVE ANY ADDITIONAL CONCERNS WITH WESTAR'S PROPOSED**  
5    **COSS?**

6    **A     Yes. It is critically important to price industrial and other large customers at cost of**  
7    **service that accurately reflect their unique infrastructure connections to Westar.**  
8    **Some of Westar's larger customers may be served at primary voltage from a**  
9    **dedicated distribution substation that connect directly to Westar's transmission**  
10   **system. Therefore, the distribution costs allocated to these customers in a cost of**  
11   **service study may significantly overstate Westar's actual cost of providing distribution**  
12   **service to those customers. The Commission should direct Westar to work with these**

1 large customers after this case to design a distribution service credit or more refined  
2 specific distribution rate so these customers can avoid unjustified subsidies to other  
3 customers and take service from Westar at a competitive cost-based rate. This  
4 process should proceed after a final order is entered in this case, and be completed  
5 within 18 months.

6 **Q DOES THIS CONCLUDE YOUR CROSS-ANSWERING TESTIMONY?**

7 **A** Yes, it does.

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**KIC Cross-Answering Corrected**  
**Westar Energy**  
**2018 Rate Case Electric Cost of Service Study**  
**12 Months Ending June 30th, 2017**  
**Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	<u>RES</u> <u>RES</u>	<u>RES-DG</u> <u>RES-DG</u>	<u>SGS</u> <u>SGS</u>	<u>MGS</u> <u>MGS</u>	<u>LGS</u> <u>LGS</u>	<u>ILP</u> <u>ILP</u>
<b>A. INTANGIBLE PLANT</b>								
Organization	301	43,171	20,541	5	8,516	4,576	4,687	1,306
Franchises and Consents	302	0	0	0	0	0	0	0
Miscellaneous Intangible Plant	303	<u>156,320,179</u>	<u>74,379,411</u>	<u>19,024</u>	<u>30,835,769</u>	<u>16,568,965</u>	<u>16,971,321</u>	<u>4,728,007</u>
Subtotal - INTANGIBLE PLANT	301-303	156,363,350	74,399,952	19,029	30,844,285	16,573,541	16,976,008	4,729,312
<b>B. PRODUCTION PLANT</b>								
Land and Land Rights	310, 320, 330, 340	14,495,413	6,113,162	985	2,993,264	1,793,009	1,860,206	558,198
Structures and Improvements	311, 321, 331, 341	931,977,820	393,043,752	63,304	192,450,919	115,280,906	119,601,354	35,889,130
Boiler Plant Equipment	(312, 342)	2,908,186,282	1,226,471,729	197,537	600,532,665	359,727,819	373,209,543	111,990,085
Reactor Plant Equipment	322	1,005,601,776	424,093,242	68,305	207,654,069	124,387,814	129,049,566	38,724,283
Engines and Generators	(343, 323)	220,209,924	92,869,307	14,958	45,472,758	27,238,845	28,259,691	8,479,968
Turbogenerator Units	(314, 333, 344)	1,574,981,267	664,218,111	106,980	325,229,406	194,817,155	202,118,428	60,650,271
Accessory Electric Equipment	315, 324, 334, 345	524,520,869	221,206,606	35,628	108,312,152	64,880,558	67,312,123	20,198,547
Misc. Power Plant Equipment	3, 325, 332, 335, 343	<u>189,534,897</u>	<u>79,932,704</u>	<u>12,874</u>	<u>39,138,448</u>	<u>23,444,501</u>	<u>24,323,144</u>	<u>7,298,717</u>
Subtotal - OTHER PLANT	340-346	7,369,508,248	3,107,948,614	500,571	1,521,783,681	911,570,606	945,734,054	283,789,198
Subtotal - PRODUCTION PLANT	304-346	7,369,508,248	3,107,948,614	500,571	1,521,783,681	911,570,606	945,734,054	283,789,198
<b>C. TRANSMISSION PLANT</b>								
Land and Land Rights	350	0	0	0	0	0	0	0
Structures and Improvements	352	0	0	0	0	0	0	0
Station Equipment	353	0	0	0	0	0	0	0
Towers and Fixtures	354	0	0	0	0	0	0	0
Poles and Fixtures	355	0	0	0	0	0	0	0
Overhead Conductors and Devices	356	0	0	0	0	0	0	0
Underground Conduit	357	0	0	0	0	0	0	0
Underground Conductors and Devices	358	0	0	0	0	0	0	0
Roads and Trails	359	0	0	0	0	0	0	0
Subtotal - TRANSMISSION PLANT	350-359	0	0	0	0	0	0	0

**KIC Cross-Answering Corrected**  
**Westar Energy**  
**2018 Rate Case Electric Cost of Service Study**  
**12 Months Ending June 30th, 2017**  
**Allocation Phase**

Account	Account	Total	TOTAL					
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>LTM</u>	<u>INT</u>	<u>SPL</u>	<u>RITOD</u>	<u>SCH</u>	<u>LIGHT</u>
			<u>LTM</u>	<u>INT</u>	<u>SPL</u>	<u>RITOD</u>	<u>SCH</u>	<u>LIGHT</u>
A. INTANGIBLE PLANT								
Organization	301	43,171	135	34	1,135	55	1,694	487
Franchises and Consents	302	0	0	0	0	0	0	0
Miscellaneous Intangible Plant	303	<u>156,320,179</u>	<u>487,301</u>	<u>122,155</u>	<u>4,108,477</u>	<u>200,944</u>	6,134,740	1,764,065
Subtotal - INTANGIBLE PLANT	301-303	156,363,350	487,435	122,189	4,109,612	200,999	6,136,434	1,764,552
B. PRODUCTION PLANT								
Land and Land Rights	310, 320, 330, 340	14,495,413	60,104	6,874	447,562	15,730	603,560	42,760
Structures and Improvements	311, 321, 331, 341	931,977,820	3,864,398	441,966	28,775,853	1,011,352	38,805,671	2,749,215
Boiler Plant Equipment	(312, 342)	2,908,186,282	12,058,644	1,379,133	89,793,489	3,155,869	121,090,993	8,578,776
Reactor Plant Equipment	322	1,005,601,776	4,169,676	476,881	31,049,074	1,091,246	41,871,224	2,966,396
Engines and Generators	(343, 323)	220,209,924	913,089	104,429	6,799,227	238,965	9,169,096	649,591
Turbogenerator Units	(314, 333, 344)	1,574,981,267	6,530,578	746,894	48,629,300	1,709,119	65,579,034	4,645,992
Accessory Electric Equipment	315, 324, 334, 345	524,520,869	2,174,899	248,741	16,195,166	569,193	21,839,988	1,547,269
Misc. Power Plant Equipment	3, 325, 332, 335, 343	<u>189,534,897</u>	<u>785,897</u>	<u>89,882</u>	<u>5,852,101</u>	<u>205,677</u>	7,891,850	559,104
Subtotal - OTHER PLANT	340-346	7,369,508,248	30,557,285	3,494,800	227,541,772	7,997,151	306,851,414	21,739,102
Subtotal - PRODUCTION PLANT	304-346	7,369,508,248	30,557,285	3,494,800	227,541,772	7,997,151	306,851,414	21,739,102
C. TRANSMISSION PLANT								
Land and Land Rights	350	0	0	0	0	0	0	0
Structures and Improvements	352	0	0	0	0	0	0	0
Station Equipment	353	0	0	0	0	0	0	0
Towers and Fixtures	354	0	0	0	0	0	0	0
Poles and Fixtures	355	0	0	0	0	0	0	0
Overhead Conductors and Devices	356	0	0	0	0	0	0	0
Underground Conduit	357	0	0	0	0	0	0	0
Underground Conductors and Devices	358	0	0	0	0	0	0	0
Roads and Trails	359	0	0	0	0	0	0	0
Subtotal - TRANSMISSION PLANT	350-359	0	0	0	0	0	0	0

**KIC Cross-Answering Corrected**  
**Westar Energy**  
**2018 Rate Case Electric Cost of Service Study**  
**12 Months Ending June 30th, 2017**  
**Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	RES RES	RES-DG RES-DG	SGS SGS	MGS MGS	LGS LGS	ILP ILP
<b>D. DISTRIBUTION PLANT</b>								
Land and Land Rights	360	17,220,808	7,350,993	6,266	3,709,905	1,977,254	1,907,729	260,615
Structures and Improvements	361	31,768,547	13,560,942	11,559	6,843,946	3,647,592	3,519,334	480,777
Station Equipment	362	314,864,084	134,405,062	114,568	67,831,644	36,151,972	34,880,790	4,765,071
Compressor Station Equipment	363	0	0	0	0	0	0	0
Poles, Towers and Fixtures	364	511,267,967	372,042,607	139,321	79,638,743	20,042,444	16,991,632	2,186,046
Overhead Conductors and Devices	365	351,623,961	212,447,278	111,107	64,661,579	25,029,342	21,652,418	2,795,028
Underground Conduit	366	98,402,975	69,300,380	27,627	15,853,172	4,454,723	3,799,630	489,335
Underground Conductors and Devices	367	273,057,619	172,066,398	83,786	48,599,364	17,601,317	15,187,650	1,959,692
Line Transformers	368	461,791,313	334,945,941	127,500	72,957,403	19,613,059	20,618,232	0
Services	369	170,768,305	144,155,174	36,709	25,585,319	426,016	0	0
Meters	370	120,513,961	83,802,474	30,857	32,005,847	3,194,304	566,260	12,753
Installed on Cust Premise PR_L	371	0	0	0	0	0	0	0
Other Property on Customers Premise	372	26,452,166	23,048,231	5,869	3,254,316	54,187	7,323	45
Street Lighting and Signals	373	<u>84,863,638</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - DISTRIBUTION PLANT	374-387	2,462,595,344	1,567,125,479	695,168	420,941,238	132,192,210	119,130,998	12,949,362
<b>E. GENERAL PLANT</b>								
Land and Land Rights	389	5,888,643	2,856,441	731	1,106,073	596,388	683,579	189,068
Structures and Improvements	390	127,341,359	61,770,278	15,798	23,918,727	12,896,833	14,782,339	4,088,579
Office Furniture and Equipment	391	66,249,900	32,136,258	8,219	12,443,823	6,709,634	7,690,576	2,127,101
Transportation Equipment	392	16,384,706	7,947,833	2,033	3,077,565	1,659,404	1,902,008	526,068
Stores Equipment	393	3,428,530	1,663,099	425	643,986	347,233	397,999	110,081
Tools, Shop and Garage Equipment	394	24,615,047	11,940,176	3,054	4,623,483	2,492,954	2,857,422	790,321
Laboratory Equipment	395	187,375	90,891	23	35,195	18,977	21,751	6,016
Power Operated Equipment	396	7,888,018	3,826,291	979	1,481,619	798,880	915,675	253,262
Communication Equipment	397	89,280,087	43,307,656	11,076	16,769,619	9,042,077	10,364,021	2,866,537
Miscellaneous Equipment	398	2,468,401	1,197,363	306	463,644	249,994	286,543	79,254
Miscellaneous Equipment-RegA	398	0	0	0	0	0	0	0
Other Tangible Property	399	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - GENERAL PLANT	389-399	343,732,066	166,736,286	42,643	64,563,733	34,812,375	39,901,913	11,036,286
<b>TOTAL PLANT IN SERVICE</b>	<b>101</b>	<b>10,332,199,008</b>	<b>4,916,210,331</b>	<b>1,257,411</b>	<b>2,038,132,937</b>	<b>1,095,148,731</b>	<b>1,121,742,972</b>	<b>312,504,158</b>
<b>ADDITIONS TO UTILITY PLANT</b>								
Energy Conservation Programs	182.3	0	0	0	0	0	0	0
Property Held for Future Use	105	0	0	0	0	0	0	0
Construction Work in Progress	107	0	0	0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Additions to Utility Plant		0	0	0	0	0	0	0
<b>TOTAL UTILITY PLANT</b>		<b>10,332,199,008</b>	<b>4,916,210,331</b>	<b>1,257,411</b>	<b>2,038,132,937</b>	<b>1,095,148,731</b>	<b>1,121,742,972</b>	<b>312,504,158</b>

**KIC Cross-Answering Corrected**  
**Westar Energy**  
**2018 Rate Case Electric Cost of Service Study**  
**12 Months Ending June 30th, 2017**  
**Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	TOTAL					
			LTM LTM	INT INT	SPL SPL	RITOD RITOD	SCH SCH	LIGHT LIGHT
D. DISTRIBUTION PLANT								
Land and Land Rights	360	17,220,808	0	83,789	601,530	55,881	1,174,826	92,019
Structures and Improvements	361	31,768,547	0	154,573	1,109,689	103,089	2,167,292	169,754
Station Equipment	362	314,864,084	0	1,532,001	10,998,339	1,021,731	21,480,445	1,682,461
Compressor Station Equipment	363	0	0	0	0	0	0	0
Poles, Towers and Fixtures	364	511,267,967	0	703,081	5,045,332	717,059	12,696,426	1,065,277
Overhead Conductors and Devices	365	351,623,961	0	898,719	6,451,126	784,067	15,547,647	1,245,650
Underground Conduit	366	98,402,975	0	157,369	1,129,387	153,460	2,805,615	232,276
Underground Conductors and Devices	367	273,057,619	0	630,143	4,523,085	561,392	10,961,204	883,588
Line Transformers	368	461,791,313	0	0	0	670,153	11,975,183	883,842
Services	369	170,768,305	0	0	0	91,452	473,635	0
Meters	370	120,513,961	4,251	4,251	8,502	164,233	720,229	0
Installed on Cust Premise PR_L	371	0	0	0	0	0	0	0
Other Property on Customers Premise	372	26,452,166	0	38	75	11,632	60,244	10,206
Street Lighting and Signals	373	<u>84,863,638</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0	84,863,638
Subtotal - DISTRIBUTION PLANT	374-387	2,462,595,344	4,251	4,163,965	29,867,066	4,334,149	80,062,747	91,128,710
E. GENERAL PLANT								
Land and Land Rights	389	5,888,643	19,870	5,021	171,950	12,838	213,005	33,680
Structures and Improvements	390	127,341,359	429,689	108,573	3,718,396	277,615	4,606,216	728,317
Office Furniture and Equipment	391	66,249,900	223,547	56,485	1,934,512	144,431	2,396,404	378,910
Transportation Equipment	392	16,384,706	55,287	13,970	478,437	35,720	592,671	93,711
Stores Equipment	393	3,428,530	11,569	2,923	100,114	7,474	124,017	19,609
Tools, Shop and Garage Equipment	394	24,615,047	83,059	20,987	718,765	53,663	890,380	140,783
Laboratory Equipment	395	187,375	632	160	5,471	408	6,778	1,072
Power Operated Equipment	396	7,888,018	26,617	6,725	230,332	17,197	285,327	45,115
Communication Equipment	397	89,280,087	301,258	76,121	2,606,999	194,638	3,229,456	510,629
Miscellaneous Equipment	398	2,468,401	8,329	2,105	72,078	5,381	89,287	14,118
Miscellaneous Equipment-RegA	398	0	0	0	0	0	0	0
Other Tangible Property	399	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0	0
Subtotal - GENERAL PLANT	389-399	343,732,066	1,159,857	293,070	10,037,053	749,366	12,433,542	1,965,943
TOTAL PLANT IN SERVICE	101	10,332,199,008	32,208,829	8,074,024	271,555,504	13,281,666	405,484,138	116,598,306
ADDITIONS TO UTILITY PLANT								
Energy Conservation Programs	182.3	0	0	0	0	0	0	0
Property Held for Future Use	105	0	0	0	0	0	0	0
Construction Work in Progress	107	0	0	0	0	0	0	0
Nuclear Plant Costs - Calvert Cliffs	182.3	<u>0</u>	0	0	0	0	0	0
Total Additions to Utility Plant		0	0	0	0	0	0	0
TOTAL UTILITY PLANT		10,332,199,008	32,208,829	8,074,024	271,555,504	13,281,666	405,484,138	116,598,306



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**12 Months Ending June 30th, 2017**  
**Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	RES RES	RES-DG RES-DG	SGS SGS	MGS MGS	LGS LGS	ILP ILP
<b>II. DEPRECIATION RESERVE</b>								
Intangible	108.3	-51,135,002	-24,330,777	-6,223	-10,086,907	-5,419,992	-5,551,609	-1,546,612
Transmission	108.4	0	0	0	0	0	0	0
Procurement Supply	108	-2,445,012,498	-1,031,137,078	-166,077	-504,888,521	-302,435,583	-313,770,133	-94,153,926
StreetLighting	108	-20,569,720	0	0	0	0	0	0
Primary-Distribution	108	-104,327,021	-62,696,762	-32,159	-18,699,082	-7,370,138	-7,041,531	-960,469
Overhead Lines	108	-165,156,656	-105,364,109	-48,964	-28,335,774	-10,109,976	-9,626,846	-1,312,816
Underground Lines	108	-107,710,124	-68,458,352	-32,712	-18,956,944	-6,770,316	-5,933,926	-773,019
Transformers	108	-169,124,307	-122,669,047	-46,695	-26,719,581	-7,182,996	-7,551,126	0
Services	108	-78,977,005	-66,668,952	-16,977	-11,832,710	-197,024	0	0
Metering	108.5	-11,849,416	-8,239,795	-3,034	-3,146,943	-314,077	-55,677	-1,254
Other Property on Customers Premise	108.6	-7,476,911	-4,679,825	-1,377	-1,147,484	-70,947	-11,177	-249
General	108.7	<u>-183,245,831</u>	<u>-88,888,213</u>	<u>-22,733</u>	<u>-34,419,352</u>	<u>-18,558,706</u>	<u>-21,271,973</u>	<u>-5,883,517</u>
Subtotal-DEPRECIATION RESERVE		-3,344,584,493	-1,583,132,910	-376,951	-658,233,298	-358,429,756	-370,813,998	-104,631,861
Dep. Res.- adjust for 13 month avg.	108.9	0	0	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIATION	108	-3,344,584,493	-1,583,132,910	-376,951	-658,233,298	-358,429,756	-370,813,998	-104,631,861
<b>III. OTHER RATE BASE ITEMS</b>								
Deferred Fuel Cost	183	107,631,011	35,638,993	6,232	19,875,425	14,386,634	20,879,043	6,060,486
Prepayments	165	12,968,236	5,465,695	1,317	2,422,643	1,486,056	1,911,042	538,657
Cash Working Capital	131	62,969,136	26,539,470	6,393	11,763,490	7,215,757	9,279,338	2,615,525
Deferred ITC	255	-10	-5	0	-2	-1	-1	0
Customer Advances for Construction	281	-5,523,050	-4,815,549	-1,226	-679,936	-11,321	0	0
Materials and Supplies	154	163,145,081	77,626,799	19,854	32,182,052	17,292,362	17,712,285	4,934,430
Regulatory Assets	182, 254	-2,521,644	-1,063,455	-171	-520,713	-311,915	-323,604	-97,105
Customer Deposits	235	-12,458,422	-10,862,502	-2,766	-1,533,741	-25,538	0	0
Account 242 Accrued Vacation Payable		-13,618,997	-6,606,253	-1,690	-2,558,078	-1,379,300	-1,580,952	-437,268
Account 190 ADIT Other Utility Operations		236,974,144	99,876,998	24,059	44,269,988	27,155,331	34,921,285	9,843,105
Account 228 Accumulated Provisions - 228	228	-20,340,683	-9,689,830	-2,477	-4,015,166	-2,154,727	-2,200,053	-612,971
Account 254 KCC AFUDC	254	-37,666,931	-17,943,652	-4,586	-7,435,295	-3,990,129	-4,074,064	-1,135,101
Account 281 ADIT Accelerated Amort. on I	281	-71,540,794	-34,080,375	-8,711	-14,121,854	-7,578,452	-7,737,870	-2,155,896
Account 282 ADIT KCC Difference 4/1/02	282	161,367	76,872	20	31,853	17,094	17,454	4,863
Account 282 ADIT Depr. Non Cost of Serv	282	-28,736,051	-13,689,188	-3,499	-5,672,376	-3,044,064	-3,108,098	-865,967
Account 282 ADIT Property	282	-1,590,925,861	-757,880,188	-193,712	-314,042,122	-168,529,786	-172,074,932	-47,942,870
Account 283 ADIT Other Utility	283	<u>-35,125,835</u>	<u>-16,733,133</u>	<u>-4,277</u>	<u>-6,933,693</u>	<u>-3,720,946</u>	<u>-3,799,219</u>	<u>-1,058,524</u>
Total - OTHER RATE BASE ITEMS	131-283	-1,234,609,304	-628,139,304	-165,240	-246,967,525	-123,192,946	-110,178,350	-30,308,635
TOTAL RATE BASE		5,753,005,212	<u>2,704,938,117</u>	<u>715,221</u>	<u>1,132,932,114</u>	<u>613,526,030</u>	<u>640,750,624</u>	<u>177,563,662</u>

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**2018 Rate Case Electric Cost of Service Study**  
**12 Months Ending June 30th, 2017**  
**Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	LTM LTM	TOTAL INT INT	SPL SPL	RITOD RITOD	SCH SCH	LIGHT LIGHT
II. DEPRECIATION RESERVE								
Intangible	108.3	-51,135,002	-159,404	-39,959	-1,343,953	-65,732	-2,006,778	-577,056
Transmission	108.4	0	0	0	0	0	0	0
Procurement Supply	108	-2,445,012,498	-10,138,118	-1,159,484	-75,492,483	-2,653,248	-101,805,374	-7,212,472
StreetLighting	108	-20,569,720	0	0	0	0	0	-20,569,720
Primary-Distribution	108	-104,327,021	0	-308,833	-2,216,829	-223,901	-4,422,451	-354,868
Overhead Lines	108	-165,156,656	0	-422,126	-3,030,073	-315,965	-6,096,246	-493,761
Underground Lines	108	-107,710,124	0	-248,566	-1,784,173	-215,959	-4,197,196	-338,960
Transformers	108	-169,124,307	0	0	0	-245,434	-4,385,735	-323,694
Services	108	-78,977,005	0	0	0	-42,295	-219,047	0
Metering	108.5	-11,849,416	-418	-418	-836	-16,148	-70,816	0
Other Property on Customers Premise	108.6	-7,476,911	-83	-84	-167	-5,072	-23,730	-1,536,715
General	108.7	<u>-183,245,831</u>	<u>-618,328</u>	<u>-156,238</u>	<u>-5,350,819</u>	<u>-399,492</u>	-6,628,403	-1,048,057
Subtotal-DEPRECIATION RESERVE		-3,344,584,493	-10,916,351	-2,335,706	-89,219,335	-4,183,246	-129,855,778	-32,455,303
Dep. Res.- adjust for 13 month avg.	108.9	0	0	0	0	0	0	0
TOTAL RESERVE FOR DEPRECIATION	108	-3,344,584,493	-10,916,351	-2,335,706	-89,219,335	-4,183,246	-129,855,778	-32,455,303
III. OTHER RATE BASE ITEMS								
Deferred Fuel Cost	183	107,631,011	677,553	96,726	5,761,712	87,070	3,502,035	659,103
Prepayments	165	12,968,236	58,327	11,776	506,856	17,067	449,564	99,236
Cash Working Capital	131	62,969,136	283,214	57,181	2,461,114	82,874	2,182,925	481,856
Deferred ITC	255	-10	0	0	0	0	0	0
Customer Advances for Construction	281	-5,523,050	0	0	0	-2,430	-12,587	0
Materials and Supplies	154	163,145,081	508,576	127,489	4,287,852	209,717	6,402,581	1,841,083
Regulatory Assets	182, 254	-2,521,644	-10,456	-1,196	-77,859	-2,736	-104,996	-7,439
Customer Deposits	235	-12,458,422	0	0	0	-5,482	-28,393	0
Account 242 Accrued Vacation Payable		-13,618,997	-45,955	-11,612	-397,678	-29,691	-492,629	-77,893
Account 190 ADIT Other Utility Operations		236,974,144	1,065,829	215,190	9,262,005	311,881	8,215,084	1,813,386
Account 228 Accumulated Provisions - 22%	228	-20,340,683	-63,137	-15,842	-531,743	-26,182	-799,413	-229,143
Account 254 KCC AFUDC	254	-37,666,931	-116,918	-29,335	-984,683	-48,484	-1,480,355	-424,327
Account 281 ADIT Accelerated Amort. on I	281	-71,540,794	-222,062	-55,717	-1,870,209	-92,086	-2,811,638	-805,925
Account 282 ADIT KCC Difference 4/1/02	282	161,367	501	126	4,218	208	6,342	1,818
Account 282 ADIT Depr. Non Cost of Serv	282	-28,736,051	-89,196	-22,380	-751,214	-36,988	-1,129,361	-323,719
Account 282 ADIT Property	282	-1,590,925,861	-4,938,220	-1,239,027	-41,589,752	-2,047,804	-62,525,269	-17,922,177
Account 283 ADIT Other Utility	283	<u>-35,125,835</u>	<u>-109,030</u>	<u>-27,356</u>	<u>-918,254</u>	<u>-45,213</u>	-1,380,487	-395,701
Total - OTHER RATE BASE ITEMS	131-283	-1,234,609,304	-3,000,975	-893,977	-24,837,634	-1,628,280	-50,006,597	-15,289,841
TOTAL RATE BASE		5,753,005,212	<u>18,291,503</u>	<u>4,844,340</u>	<u>157,498,536</u>	<u>7,470,140</u>	<u>225,621,764</u>	<u>68,853,162</u>

**KIC Cross-Answering Corrected  
Westar Energy  
2018 Rate Case Electric Cost of Service Study  
12 Months Ending June 30th, 2017  
Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	<u>RES</u>	<u>RES-DG</u> <u>RES-DG</u>	<u>SGS</u> <u>SGS</u>	<u>MGS</u> <u>MGS</u>	<u>LGS</u> <u>LGS</u>	<u>ILP</u> <u>ILP</u>
I. OPERATING AND MAINTENANCE EXP								
A. PRODUCTION EXPENSES								
Supervision and Engineering	(500, 517, 546)	19,196,357	8,095,695	1,304	3,963,996	2,374,492	2,463,482	739,224
Fuel	(501)	263,672,259	87,307,679	15,268	48,690,411	35,244,082	51,149,055	14,846,856
Fuel - Nuclear & Other	(518, 547)	52,902,292	17,517,111	3,063	9,769,076	7,071,251	10,262,370	2,978,822
Steam expense	(502, 520)	28,437,593	9,416,312	1,647	5,251,360	3,801,146	5,516,530	1,601,264
Electric Expenses	(505, 523)	5,507,534	2,322,697	374	1,137,291	681,254	706,786	212,087
Generation Expense	(548, 549)	2,738,329	1,154,838	186	565,458	338,717	351,412	105,449
Misc. Generation Expenses	(507, 509, 519, 550)	71,406,846	30,114,466	4,850	14,745,322	8,832,663	9,163,690	2,749,775
Gas Turbine Lease	(550)	1,801,976	759,949	122	372,103	222,895	231,249	69,392
Maintenance - Supervision and Engineering	(510, 528, 551)	16,852,935	7,107,402	1,145	3,480,086	2,084,622	2,162,749	648,982
Maintenance of Structures	(511, 529, 552)	7,497,808	3,162,056	509	1,548,277	927,441	962,199	288,730
Maintenance of Generation Plant	(512, 513, 530-535)	77,586,255	32,720,514	5,270	16,021,354	9,597,024	9,956,697	2,987,735
Maintenance of Steam Plant	(514)	5,216,546	2,199,978	354	1,077,203	645,260	669,443	200,882
Maintenance of Misc. Plant	(554)	<u>2,399,399</u>	<u>1,011,900</u>	<u>163</u>	<u>495,469</u>	<u>296,793</u>	<u>307,916</u>	<u>92,397</u>
Subtotal - Other Production	500-554	555,216,128	202,890,597	34,255	107,117,406	72,117,641	93,903,576	27,521,595
Purchased Power Expenses	555	215,438,079	71,336,282	12,475	39,783,361	28,796,800	41,792,239	12,130,886
Other Variable Expenses	Mix	0	0	0	0	0	0	0
Load Dispatch	556	1,283,048	541,101	87	264,946	158,707	164,654	49,408
Other Purchased Power	557	<u>1,940,360</u>	<u>642,496</u>	<u>112</u>	<u>358,312</u>	<u>259,361</u>	<u>376,405</u>	<u>109,258</u>
Subtotal	556-557	3,223,408	1,183,597	200	623,258	418,067	541,059	158,666
TOTAL PRODUCTION EXPENSE	500-557	773,877,614	275,410,476	46,930	147,524,024	101,332,508	136,236,874	39,811,147

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**12 Months Ending June 30th, 2017**  
**Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	TOTAL					
			LTM LTM	INT INT	SPL SPL	RITOD RITOD	SCH SCH	LIGHT LIGHT
I. OPERATING AND MAINTENANCE EXP								
A. PRODUCTION EXPENSES								
Supervision and Engineering	(500, 517, 546)	19,196,357	79,597	9,103	592,709	20,831	799,297	56,627
Fuel	(501)	263,672,259	1,659,855	236,956	14,114,925	213,302	8,579,214	1,614,657
Fuel - Nuclear & Other	(518, 547)	52,902,292	333,028	47,542	2,831,970	42,796	1,721,304	323,959
Steam expense	(502, 520)	28,437,593	179,019	25,556	1,522,324	23,005	925,286	174,144
Electric Expenses	(505, 523)	5,507,534	22,837	2,612	170,051	5,977	229,323	16,247
Generation Expense	(548, 549)	2,738,329	11,354	1,299	84,549	2,972	114,018	8,078
Misc. Generation Expenses	5, 507, 509, 519, 5	71,406,846	296,085	33,863	2,204,766	77,488	2,973,237	210,641
Gas Turbine Lease	(550)	1,801,976	7,472	855	55,638	1,955	75,031	5,316
Maintenance - Supervision and Engineering	(510, 528, 551)	16,852,935	69,880	7,992	520,353	18,288	701,722	49,714
Maintenance of Structures	(511, 529, 552)	7,497,808	31,089	3,556	231,503	8,136	312,194	22,118
Maintenance of Generation Plant	512, 513, 530-535	77,586,255	321,707	36,793	2,395,562	84,194	3,230,535	228,869
Maintenance of Steam Plant	(514)	5,216,546	21,630	2,474	161,067	5,661	217,206	15,388
Maintenance of Misc. Plant	(554)	2,399,399	9,949	1,138	74,084	2,604	99,906	7,078
Subtotal - Other Production	500-554	555,216,128	3,043,501	409,739	24,959,500	507,210	19,978,272	2,732,835
Purchased Power Expenses	555	215,438,079	1,356,214	193,609	11,532,849	174,283	7,009,798	1,319,284
Other Variable Expenses	Mix	0	0	0	0	0	0	0
Load Dispatch	556	1,283,048	5,320	608	39,616	1,392	53,424	3,785
Other Purchased Power	557	1,940,360	12,215	1,744	103,871	1,570	63,134	11,882
Subtotal	556-557	3,223,408	17,535	2,352	143,487	2,962	116,558	15,667
TOTAL PRODUCTION EXPENSE	500-557	773,877,614	4,417,249	605,700	36,635,836	684,455	27,104,628	4,067,787

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Account Description	Account Code	Total Allocated Dollars	<u>RES</u>	<u>RES-DG</u> <u>RES-DG</u>	<u>SGS</u> <u>SGS</u>	<u>MGS</u> <u>MGS</u>	<u>LGS</u> <u>LGS</u>	<u>ILP</u> <u>ILP</u>
<b>B. TRANSMISSION EXPENSE</b>								
Supervision and Engineering	560	0	0	0	0	0	0	0
Load Dispatching	561	2,199,521	835,374	224	439,440	287,719	341,926	97,610
Station Expenses	562	0	0	0	0	0	0	0
Overhead Line Expenses	563	0	0	0	0	0	0	0
Underground Lines Expenses	564	0	0	0	0	0	0	0
Transmission by Others	565	2,227,123	845,857	227	444,955	291,330	346,217	98,835
Miscellaneous Expenses	566	0	0	0	0	0	0	0
Rents	567	0	0	0	0	0	0	0
Supervision and Engineering	568	0	0	0	0	0	0	0
Maintenance of Structures	569	0	0	0	0	0	0	0
Maintenance of Station Equipment	570	0	0	0	0	0	0	0
Maintenance of Overhead Lines	571	0	0	0	0	0	0	0
Maintenance of Underground Lines	572	0	0	0	0	0	0	0
Misc Maintenance - Credits	573	0	0	0	0	0	0	0
<b>TOTAL TRANSMISSION EXPENSES</b>	<b>560-573</b>	<b>4,426,644</b>	<b>1,681,231</b>	<b>451</b>	<b>884,396</b>	<b>579,050</b>	<b>688,143</b>	<b>196,445</b>
<b>C. DISTRIBUTION EXPENSE</b>								
Operation Supervision & Engineering	580	2,836,961	1,733,713	837	543,272	174,850	156,507	20,334
Load Dispatching	581	3,015,241	1,287,107	1,097	649,578	346,203	334,030	45,632
Station Expenses	582	-74,875	-31,962	-27	-16,130	-8,597	-8,295	-1,133
Overhead Line Expenses	583	3,426,509	2,185,992	1,016	587,883	209,752	199,728	27,237
Underground Line Expenses	584	3,350,800	2,213,677	969	559,096	185,838	176,423	24,048
Street Light and Signal Systems	585	504,877	0	0	0	0	0	0
Meter Expenses	586	5,610,307	3,901,271	1,436	1,489,974	148,705	26,361	594
Customer Installation Expenses	587	179,331	156,254	40	22,062	367	50	0
Misc. Distribution Expenses	588	7,637,331	5,165,012	2,206	1,271,042	402,228	369,481	40,347
Rents	589	318,477	215,381	92	53,002	16,773	15,407	1,682
Maint Supervision & Engineering	590	1,126,777	688,592	332	215,775	69,446	62,161	8,076
Maint of Structures	591	184,328	78,683	67	39,710	21,164	20,420	2,790
Maintenance of Station Equipment	592	5,992,495	2,557,998	2,180	1,290,972	688,045	663,851	90,689
Maintenance of Overhead Lines	593	46,924,478	29,936,158	13,912	8,050,789	2,872,457	2,735,189	372,999
Maintenance of Underground Lines	594	2,899,913	1,915,803	839	483,863	160,831	152,683	20,812
Maintenance of Line Transformers	595	1,566,673	1,136,338	433	247,515	66,539	69,949	0
Maintenance of Street Lights	596	757,668	0	0	0	0	0	0
Maintenance of Meters	597	2,417,113	2,106,073	536	297,369	4,951	669	4
Maintenance of Misc. Plant	598	1,354,992	916,361	391	225,504	71,362	65,552	7,158
Misc. Distribution - Credits	599	0	0	0	0	0	0	0
<b>Subtotal - DISTRIBUTION EXPENSES</b>	<b>580-599</b>	<b>90,029,395</b>	<b>56,162,450</b>	<b>26,357</b>	<b>16,011,276</b>	<b>5,430,915</b>	<b>5,040,169</b>	<b>661,269</b>
<b>Total - OPER. AND MAINT. EXPENSE</b>	<b>500-599</b>	<b>868,333,653</b>	<b>333,254,156</b>	<b>73,737</b>	<b>164,419,696</b>	<b>107,342,473</b>	<b>141,965,186</b>	<b>40,668,862</b>

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**12 Months Ending June 30th, 2017**  
**Allocation Phase**

<u>Account Description</u>	<u>Account Code</u>	<u>Total Allocated Dollars</u>	<u>TOTAL</u>					
			<u>LTM</u>	<u>INT</u>	<u>SPL</u>	<u>RITOD</u>	<u>SCH</u>	<u>LIGHT</u>
			<u>LTM</u>	<u>INT</u>	<u>SPL</u>	<u>RITOD</u>	<u>SCH</u>	<u>LIGHT</u>
<b>B. TRANSMISSION EXPENSE</b>								
Supervision and Engineering	560	0	0	0	0	0	0	0
Load Dispatching	561	2,199,521	10,931	6,069	83,945	1,815	92,724	1,744
Station Expenses	562	0	0	0	0	0	0	0
Overhead Line Expenses	563	0	0	0	0	0	0	0
Underground Lines Expenses	564	0	0	0	0	0	0	0
Transmission by Others	565	2,227,123	11,068	6,145	84,998	1,837	93,888	1,765
Miscellaneous Expenses	566	0	0	0	0	0	0	0
Rents	567	0	0	0	0	0	0	0
Supervision and Engineering	568	0	0	0	0	0	0	0
Maintenance of Structures	569	0	0	0	0	0	0	0
Maintenance of Station Equipment	570	0	0	0	0	0	0	0
Maintenance of Overhead Lines	571	0	0	0	0	0	0	0
Maintenance of Underground Lines	572	0	0	0	0	0	0	0
Misc Maintenance - Credits	573	0	0	0	0	0	0	0
<b>TOTAL TRANSMISSION EXPENSES</b>	<b>560-573</b>	<b>4,426,644</b>	<b>21,999</b>	<b>12,214</b>	<b>168,943</b>	<b>3,652</b>	<b>186,612</b>	<b>3,509</b>
<b>C. DISTRIBUTION EXPENSE</b>								
Operation Supervision & Engineering	580	2,836,961	17	6,539	46,848	5,604	100,397	48,045
Load Dispatching	581	3,015,241	0	14,671	105,324	9,784	205,704	16,112
Station Expenses	582	-74,875	0	-364	-2,615	-243	-5,108	-400
Overhead Line Expenses	583	3,426,509	0	8,758	62,865	6,555	126,479	10,244
Underground Line Expenses	584	3,350,800	0	7,733	55,505	5,931	112,410	9,170
Street Light and Signal Systems	585	504,877	0	0	0	0	0	504,877
Meter Expenses	586	5,610,307	198	198	396	7,646	33,529	0
Customer Installation Expenses	587	179,331	0	0	1	79	408	69
Misc. Distribution Expenses	588	7,637,331	0	12,975	93,123	13,185	247,810	19,922
Rents	589	318,477	0	541	3,883	550	10,334	831
Maint Supervision & Engineering	590	1,126,777	7	2,597	18,607	2,226	39,875	19,082
Maint of Structures	591	184,328	0	897	6,439	598	12,575	985
Maintenance of Station Equipment	592	5,992,495	0	29,157	209,320	19,446	408,816	32,021
Maintenance of Overhead Lines	593	46,924,478	0	119,935	860,908	89,772	1,732,072	140,288
Maintenance of Underground Lines	594	2,899,913	0	6,692	48,036	5,133	97,284	7,936
Maintenance of Line Transformers	595	1,566,673	0	0	0	2,274	40,627	2,999
Maintenance of Street Lights	596	757,668	0	0	0	0	0	757,668
Maintenance of Meters	597	2,417,113	0	3	7	1,063	5,505	933
Maintenance of Misc. Plant	598	1,354,992	0	2,302	16,522	2,339	43,966	3,534
Misc. Distribution - Credits	599	0	0	0	0	0	0	0
<b>Subtotal - DISTRIBUTION EXPENSES</b>	<b>580-599</b>	<b>90,029,395</b>	<b>222</b>	<b>212,633</b>	<b>1,525,166</b>	<b>171,941</b>	<b>3,212,682</b>	<b>1,574,315</b>
<b>Total - OPER. AND MAINT. EXPENSE</b>	<b>500-599</b>	<b>868,333,653</b>	<b>4,439,470</b>	<b>830,547</b>	<b>38,329,945</b>	<b>860,048</b>	<b>30,503,922</b>	<b>5,645,610</b>

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**Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	<u>RES</u>	<u>RES-DG</u>	<u>SGS</u>	<u>MGS</u>	<u>LGS</u>	<u>ILP</u>
			<u>RES</u>	<u>RES-DG</u>	<u>SGS</u>	<u>MGS</u>	<u>LGS</u>	<u>ILP</u>
<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>								
Supervision	901	3,068,275	2,639,998	671	307,253	11,210	92,947	3,177
Meter Reading Expenses	902	3,648,349	2,538,896	935	415,251	6,136	71,851	2,276
Customer Records & Collection Expense	903	11,451,682	9,853,231	2,505	1,146,757	41,837	346,906	11,858
Uncollectible Accounts	904	11,212,645	10,494,696	1,915	347,441	180,737	134,013	0
Misc Customer Accounts Expenses	905	<u>201,826</u>	173,655	44	20,211	737	6,114	209
Subtotal - Customer Accounts Expense	901-905	29,582,778	25,700,477	6,070	2,236,912	240,658	651,832	17,521
Customer Assistance Exp Electric	(907, 908)	3,739,106	3,452,565	879	273,797	4,509	527	6
Supervision	909	35,134	32,442	8	2,573	42	5	0
Customer Assistance Expenses	910	236	206	0	29	0	0	0
Information, Instructional Advertising	911	0	0	0	0	0	0	0
Misc Customer Serv & Inform Expen	912	0	0	0	0	0	0	0
Rents	913	0	0	0	0	0	0	0
Subtotal - Customer Service & Info.	909-913	3,774,476	3,485,212	888	276,399	4,552	532	7
Supervision	915	0	0	0	0	0	0	0
Demonstrating & Selling Expenses	916	0	0	0	0	0	0	0
Advertising Expenses	917	0	0	0	0	0	0	0
Miscellaneous Sales Expenses	918	0	0	0	0	0	0	0
Subtotal - Sales Expense	915-919	0	0	0	0	0	0	0
Total - CUST ACCTS, SERVS, & SALES E	901-919	33,357,254	29,185,689	6,957	2,513,311	245,209	652,364	17,527

**KIC Cross-Answering Corrected**  
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**Allocation Phase**

<u>Account Description</u>	<u>Account Code</u>	<u>Total Allocated Dollars</u>	<u>TOTAL</u>					
			<u>LTM</u>	<u>INT</u>	<u>SPL</u>	<u>RITOD</u>	<u>SCH</u>	<u>LIGHT</u>
			<u>LTM</u>	<u>INT</u>	<u>SPL</u>	<u>RITOD</u>	<u>SCH</u>	<u>LIGHT</u>
<b>D. CUSTOMER ACCOUNTS AND SERVICE</b>								
Supervision	901	3,068,275	616	430	2,254	1,114	6,965	1,639
Meter Reading Expenses	902	3,648,349	759	759	1,517	236,748	373,221	0
Customer Records & Collection Expense	903	11,451,682	2,300	1,606	8,414	4,157	25,996	6,115
Uncollectible Accounts	904	11,212,645	0	0	0	1,742	52,102	0
Misc Customer Accounts Expenses	905	<u>201,826</u>	41	28	148	73	458	108
Subtotal - Customer Accounts Expense	901-905	29,582,778	3,716	2,823	12,333	243,834	458,742	7,862
Customer Assistance Exp Electric	(907, 908)	3,739,106	2	2	4	982	5,085	747
Supervision	909	35,134	0	0	0	9	48	7
Customer Assistance Expenses	910	236	0	0	0	0	1	0
Information, Instructional Advertising	911	0	0	0	0	0	0	0
Misc Customer Serv & Inform Expen	912	0	0	0	0	0	0	0
Rents	913	<u>0</u>	0	0	0	0	0	0
Subtotal - Customer Service & Info.	909-913	3,774,476	2	2	4	991	5,133	754
Supervision	915	0	0	0	0	0	0	0
Demonstrating & Selling Expenses	916	0	0	0	0	0	0	0
Advertising Expenses	917	0	0	0	0	0	0	0
Miscellaneous Sales Expenses	918	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0	0
Subtotal - Sales Expense	915-919	0	0	0	0	0	0	0
Total - CUST ACCTS, SERVS, & SALES E	901-919	33,357,254	3,718	2,825	12,338	244,825	463,875	8,615



**KIC Cross-Answering Corrected**  
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**12 Months Ending June 30th, 2017**  
**Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	<u>RES</u>	<u>RES-DG</u> <u>RES-DG</u>	<u>SGS</u> <u>SGS</u>	<u>MGS</u> <u>MGS</u>	<u>LGS</u> <u>LGS</u>	<u>ILP</u> <u>ILP</u>
<b>E. ADMINISTRATIVE AND GENERAL</b>								
<b>LABOR RELATED EXPENSES</b>								
Administrative & General Salaries	920	62,189,674	30,166,738	7,715	11,681,184	6,298,424	7,219,248	1,996,738
Office Supplies & Expenses	921	13,379,533	6,490,095	1,660	2,513,099	1,355,048	1,553,154	429,580
Admin Expenses Transferred-Credit	922	-1,920,941	-931,803	-238	-360,813	-194,548	-222,991	-61,676
Outside Services Employed	923	24,858,705	12,058,369	3,084	4,669,250	2,517,631	2,885,707	798,144
Employee Pensions and Benefits	926	<u>56,278,215</u>	<u>27,299,229</u>	<u>6,982</u>	<u>10,570,825</u>	<u>5,699,725</u>	<u>6,533,020</u>	<u>1,806,938</u>
Subtotal - O & M Accounts 920-923,926	920-926	154,785,186	75,082,628	19,202	29,073,544	15,676,279	17,968,137	4,969,724
<b>PLANT RELATED EXPENSES</b>								
Property Insurance	924	11,375,385	5,412,573	1,384	2,243,912	1,205,720	1,234,999	344,056
Injuries and Damages	925	7,709,988	3,668,524	938	1,520,875	817,211	837,056	233,194
Maintenance of General Plant (also acct 935)	935	<u>14,978,874</u>	<u>7,127,166</u>	<u>1,823</u>	<u>2,954,738</u>	<u>1,587,667</u>	<u>1,626,222</u>	<u>453,046</u>
Subtotal - O & M Accounts 924-925	924,925,935	34,064,246	16,208,263	4,146	6,719,524	3,610,598	3,698,277	1,030,296
<b>OTHER A&amp;G EXPENSES</b>								
Franchise Requirements	927	0	0	0	0	0	0	0
Regulatory Commission Expenses	928	3,164,782	1,529,874	391	599,829	323,214	363,091	100,550
Duplicate Charges-Credit	929	0	0	0	0	0	0	0
General Advertising Expenses	930.1	917,613	443,579	113	173,917	93,714	105,276	29,154
Miscellaneous General Expenses	930.2, 930.2007&i	7,518,976	3,634,716	930	1,425,089	767,900	862,641	238,889
Rents	931	2,466,676	1,192,405	305	467,515	251,918	282,998	78,370
Misc Expenses - Credit	932	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	927-932	14,068,047	6,800,574	1,739	2,666,349	1,436,746	1,614,006	446,962
<b>TOTAL A&amp;G EXPENSES</b>	<b>920-932</b>	<b>202,917,479</b>	<b>98,091,465</b>	<b>25,087</b>	<b>38,459,418</b>	<b>20,723,623</b>	<b>23,280,420</b>	<b>6,446,982</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>1,104,608,386</b>	<b>460,531,310</b>	<b>105,781</b>	<b>205,392,425</b>	<b>128,311,305</b>	<b>165,897,970</b>	<b>47,133,371</b>

**KIC Cross-Answering Corrected**  
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**12 Months Ending June 30th, 2017**  
**Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	TOTAL					
			<u>LTM</u>	<u>INT</u>	<u>SPL</u>	<u>RITOD</u>	<u>SCH</u>	<u>LIGHT</u>
			<u>LTM</u>	<u>INT</u>	<u>SPL</u>	<u>RITOD</u>	<u>SCH</u>	<u>LIGHT</u>
<b>E. ADMINISTRATIVE AND GENERAL</b>								
<b>LABOR RELATED EXPENSES</b>								
Administrative & General Salaries	920	62,189,674	209,847	53,024	1,815,952	135,579	2,249,537	355,688
Office Supplies & Expenses	921	13,379,533	45,147	11,408	390,685	29,169	483,967	76,523
Admin Expenses Transferred-Credit	922	-1,920,941	-6,482	-1,638	-56,092	-4,188	-69,485	-10,987
Outside Services Employed	923	24,858,705	83,881	21,195	725,880	54,194	899,194	142,177
Employee Pensions and Benefits	926	<u>56,278,215</u>	<u>189,900</u>	<u>47,983</u>	<u>1,643,336</u>	<u>122,691</u>	2,035,706	321,878
Subtotal - O & M Accounts 920-923,926	920-926	154,785,186	522,293	131,972	4,519,762	337,445	5,598,920	885,279
<b>PLANT RELATED EXPENSES</b>								
Property Insurance	924	11,375,385	35,461	8,889	298,973	14,623	446,424	128,371
Injuries and Damages	925	7,709,988	24,035	6,025	202,637	9,911	302,576	87,007
Maintenance of General Plant (also acct 935)	935	<u>14,978,874</u>	<u>46,694</u>	<u>11,705</u>	<u>393,682</u>	<u>19,255</u>	587,842	169,036
Subtotal - O & M Accounts 924-925	924,925,935	34,064,246	106,189	26,619	895,292	43,788	1,336,841	384,413
<b>OTHER A&amp;G EXPENSES</b>								
Franchise Requirements	927	0	0	0	0	0	0	0
Regulatory Commission Expenses	928	3,164,782	10,532	2,658	90,747	6,389	116,231	21,278
Duplicate Charges-Credit	929	0	0	0	0	0	0	0
General Advertising Expenses	930.1	917,613	3,054	771	26,312	1,852	33,701	6,169
Miscellaneous General Expenses	930.2, 930.2007&	7,518,976	25,023	6,314	215,599	15,179	276,145	50,552
Rents	931	2,466,676	8,209	2,071	70,729	4,980	90,592	16,584
Misc Expenses - Credit	932	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0	0
Subtotal	927-932	14,068,047	46,818	11,814	403,386	28,399	516,669	94,584
<b>TOTAL A&amp;G EXPENSES</b>	<b>920-932</b>	<b>202,917,479</b>	<b>675,300</b>	<b>170,405</b>	<b>5,818,440</b>	<b>409,633</b>	<b>7,452,430</b>	<b>1,364,276</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>1,104,608,386</b>	<b>5,118,488</b>	<b>1,003,777</b>	<b>44,160,723</b>	<b>1,514,506</b>	<b>38,420,227</b>	<b>7,018,502</b>

**KIC Cross-Answering Corrected**  
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**12 Months Ending June 30th, 2017**  
**Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	RES RES	RES-DG RES-DG	SGS SGS	MGS MGS	LGS LGS	ILP ILP
<b>II. DEPRECIATION EXPENSE</b>								
Intangible	403.1	17,828,009	8,492,850	2,171	3,519,174	1,888,555	1,928,282	537,251
Transmission	403	0	0	0	0	0	0	0
Procurement Supply	403	214,286,518	90,371,225	14,555	44,249,591	26,506,150	27,499,536	8,251,867
StreetLighting	403	2,788,738	0	0	0	0	0	0
Primary-Distribution	403	6,003,258	3,607,741	1,850	1,075,996	424,098	405,189	55,268
Overhead Lines	403	20,770,438	13,250,805	6,158	3,563,565	1,271,451	1,210,692	165,102
Underground Lines	403	1,959,724	1,245,560	595	344,911	123,182	107,964	14,065
Transformers	403	10,365,378	7,518,204	2,862	1,637,603	440,235	462,797	0
Services	403.5	3,880,781	3,275,986	834	581,437	9,681	0	0
Metering	403.6	7,053,057	4,904,524	1,806	1,873,136	186,946	33,140	746
Other Property on Customers Premise	403.6	8,123,405	7,078,063	1,802	999,394	16,641	2,249	14
General	403.7	11,761,250	5,705,104	1,459	2,209,134	1,191,152	1,365,297	377,621
Account 403 Depreciation	403	6,790,385	3,293,855	842	1,275,449	687,714	788,257	218,020
Amortization	403	61,938,084	29,471,040	7,538	12,217,927	6,565,051	6,724,475	1,873,358
<b>TOTAL DEPRECIATION EXPENSES</b>		<b>373,549,024</b>	<b>178,214,957</b>	<b>42,473</b>	<b>73,547,316</b>	<b>39,310,856</b>	<b>40,527,878</b>	<b>11,493,312</b>
<b>III. TAXES</b>								
<b>A. GENERAL TAXES</b>								
FICA,FUTA	408.11	8,912,175	4,323,085	1,106	1,673,988	902,604	1,034,564	286,145
Payroll Taxes - Generation	408	3,945,764	1,913,997	490	741,139	399,618	458,041	126,688
Unemployment Tax	408.16	0	0	0	0	0	0	0
Real Estate Taxes	408.17	0	0	0	0	0	0	0
<b>Subtotal - General Taxes</b>		<b>12,857,940</b>	<b>6,237,082</b>	<b>1,595</b>	<b>2,415,127</b>	<b>1,302,222</b>	<b>1,492,606</b>	<b>412,833</b>
<b>B. FRANCHISE AND REVENUE TAXES</b>								
Maryland Franchise Tax T&D	408.11	0	0	0	0	0	0	0
PSC Assessment	408.12	0	0	0	0	0	0	0
Franchise	408.13	240,882	100,947	18	47,704	28,507	36,075	9,217
Ad Valorem and Real Estate Taxes	408.14	<u>122,359,118</u>	<u>51,277,391</u>	<u>9,355</u>	<u>24,231,857</u>	<u>14,480,324</u>	<u>18,324,760</u>	<u>4,681,787</u>
<b>Subtotal - Franchise &amp; Gross Receipts</b>		<b>122,600,000</b>	<b>51,378,338</b>	<b>9,373</b>	<b>24,279,561</b>	<b>14,508,831</b>	<b>18,360,835</b>	<b>4,691,003</b>
Federal Income Taxes - Current		-2,759,709	-1,313,110	-336	-544,381	-292,512	-299,615	-83,469
State Income Taxes - Current		12,374,917	5,888,165	1,506	2,441,080	1,311,664	1,343,516	374,288
Provision for Deferred FIT		34,811,198	16,563,674	4,236	6,866,868	3,689,770	3,779,371	1,052,888
ITC Adjustment - Net		<u>-2,040,217</u>	<u>-970,765</u>	<u>-248</u>	<u>-402,454</u>	<u>-216,250</u>	<u>-221,502</u>	<u>-61,708</u>
<b>Subtotal - Federal Income Taxes</b>	<b>409-411</b>	<b>42,386,189</b>	<b>20,167,964</b>	<b>5,158</b>	<b>8,361,113</b>	<b>4,492,672</b>	<b>4,601,771</b>	<b>1,281,998</b>
<b>TOTAL TAXES</b>		<b>177,844,128</b>	<b>77,783,384</b>	<b>16,127</b>	<b>35,055,801</b>	<b>20,303,725</b>	<b>24,455,212</b>	<b>6,385,834</b>
<b>TOTAL EXPENSES</b>		<b>1,656,001,538</b>	<b><u>716,529,651</u></b>	<b><u>164,381</u></b>	<b><u>313,995,543</u></b>	<b><u>187,925,886</u></b>	<b><u>230,881,060</u></b>	<b><u>65,012,517</u></b>

**KIC Cross-Answering Corrected**  
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**12 Months Ending June 30th, 2017**  
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Account	Account	Total Allocated	TOTAL					
<u>Description</u>	<u>Code</u>	<u>Dollars</u>	<u>LTM</u> <u>LTM</u>	<u>INT</u> <u>INT</u>	<u>SPL</u> <u>SPL</u>	<u>RITOD</u> <u>RITOD</u>	<u>SCH</u> <u>SCH</u>	<u>LIGHT</u> <u>LIGHT</u>
II. DEPRECIATION EXPENSE								
Intangible	403.1	17,828,009	55,338	13,885	466,057	22,948	700,662	200,837
Transmission	403	0	0	0	0	0	0	0
Procurement Supply	403	214,286,518	888,528	101,620	6,616,335	232,537	8,922,457	632,118
StreetLighting	403	2,788,738	0	0	0	0	0	2,788,738
Primary-Distribution	403	6,003,258	0	17,771	127,562	12,884	254,480	20,420
Overhead Lines	403	20,770,438	0	53,087	381,068	39,736	766,676	62,096
Underground Lines	403	1,959,724	0	4,523	32,462	3,929	76,366	6,167
Transformers	403	10,365,378	0	0	0	15,042	268,795	19,839
Services	403.5	3,880,781	0	0	0	2,078	10,764	0
Metering	403.6	7,053,057	249	249	498	9,612	42,151	0
Other Property on Customers Premise	403.6	8,123,405	0	12	23	3,572	18,501	3,134
General	403.7	11,761,250	39,686	10,028	343,431	25,641	425,430	67,267
Account 403 Depreciation	403	6,790,385	22,913	5,790	198,281	14,804	245,623	38,837
Amortization	403	61,938,084	193,081	48,401	1,627,885	79,619	2,430,742	698,968
TOTAL DEPRECIATION EXPENSES		373,549,024	1,199,795	255,364	9,793,602	462,402	14,162,647	4,538,422
III. TAXES								
A. GENERAL TAXES								
FICA,FUTA	408.11	8,912,175	30,072	7,599	260,238	19,429	322,373	50,972
Payroll Taxes - Generation	408	3,945,764	13,314	3,364	115,217	8,602	142,727	22,567
Unemployment Tax	408.16	0	0	0	0	0	0	0
Real Estate Taxes	408.17	0	0	0	0	0	0	0
Subtotal - General Taxes		12,857,940	43,387	10,963	375,455	28,031	465,100	73,540
B. FRANCHISE AND REVENUE TAXES								
Maryland Franchise Tax T&D	408.11	0	0	0	0	0	0	0
PSC Assessment	408.12	0	0	0	0	0	0	0
Franchise	408.13	240,882	1,020	157	6,776	226	6,747	3,489
Ad Valorem and Real Estate Taxes	408.14	122,359,118	518,046	79,909	3,441,766	114,580	3,427,023	1,772,322
Subtotal - Franchise & Gross Receipts		122,600,000	519,066	80,066	3,448,541	114,805	3,433,769	1,775,811
Federal Income Taxes - Current		-2,759,709	-8,603	-2,157	-72,532	-3,548	-108,304	-31,143
State Income Taxes - Current		12,374,917	38,577	9,670	325,243	15,908	485,650	139,650
Provision for Deferred FIT		34,811,198	108,518	27,203	914,924	44,749	1,366,155	392,842
ITC Adjustment - Net		-2,040,217	-6,360	-1,594	-53,622	-2,623	-80,068	-23,024
Subtotal - Federal Income Taxes	409-411	42,386,189	132,132	33,122	1,114,013	54,486	1,663,434	478,326
TOTAL TAXES		177,844,128	694,584	124,151	4,938,009	197,323	5,562,303	2,327,676
TOTAL EXPENSES		1,656,001,538	7,012,867	1,383,293	58,892,334	2,174,231	58,145,176	13,884,600

**KIC Cross-Answering Corrected**  
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**Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	<u>RES</u>	<u>RES-DG</u>	<u>SGS</u>	<u>MGS</u>	<u>LGS</u>	<u>ILP</u>
			<u>RES</u>	<u>RES-DG</u>	<u>SGS</u>	<u>MGS</u>	<u>LGS</u>	<u>ILP</u>
<b>IV. OPERATING REVENUES</b>								
Distribution Revenues	440-446	1,081,715,420	474,586,118	88,015	225,352,774	126,112,141	146,193,079	35,367,587
RECA	440-446	379,144,133	122,922,450	21,874	69,105,040	50,468,206	74,892,617	22,065,640
ECRR	440-446	-1,627	-5	0	-2,946	1,338	0	0
TDC	440-446	232,338,955	110,181,370	19,197	38,836,007	23,741,163	34,583,990	8,043,494
PTS	440-446	31,711,331	10,618,567	1,644	5,793,182	4,183,116	6,114,135	1,831,223
EER	440-446	4,148,492	1,376,540	233	763,536	554,895	816,845	242,195
Market-Based Wholesale Revenue net of '147.1000, 447.102		65,932,462	21,375,986	3,804	12,017,238	8,776,327	13,023,687	3,837,174
Tariff-Based Wholesale Revenue	447	123,436,743	58,732,995	15,022	24,349,172	13,083,526	13,401,242	3,733,426
Sale for Resale - Post Open	448	70,879,165	33,725,336	8,626	13,981,647	7,512,750	7,695,187	2,143,787
Plant Leased to Others	412	1,888,520	796,447	128	389,974	233,600	242,355	72,724
Prov for rate refund	449	-25,169,372	-8,160,171	-1,452	-4,587,518	-3,350,317	-4,971,724	-1,464,821
Delayed Payment Charges	450	3,733,278	3,621,735	661	50,288	27,436	25,511	0
Miscellaneous Service Revenues Retail	451	2,055,800	1,286,732	379	315,504	19,507	3,073	69
Rent from Electric Property	454	4,060,068	3,028,207	1,064	605,512	137,395	127,751	17,360
Other Electric Revenues	456	46,637,952	19,668,661	3,168	9,630,612	5,768,877	5,985,080	1,795,961
Other Electric Revenue Estimate	456	-610	-232	0	-122	-80	-95	-27
Scrap Sales Revenues	456	331,149	157,566	40	65,323	35,100	35,952	10,016
Anc Serv-React Supp/Volt Cont	456	87,899	38,564	7	18,312	10,248	11,880	2,874
Misc Transmission For Others	456	1,444,501	633,753	118	300,932	168,408	195,223	47,229
Anc Serv-Sch, Sys Cont & Disp	456	1,097,255	481,404	89	228,590	127,924	148,293	35,876
Sched, Sys Cont & Disp-Retail	456	<u>2,520,781</u>	<u>1,105,954</u>	<u>205</u>	<u>525,152</u>	<u>293,886</u>	<u>340,682</u>	<u>82,419</u>
Total Operating Revenues		2,027,992,297	856,177,979	162,821	397,738,209	237,905,445	298,864,764	77,864,205
Gain from disp of Emission Allow & of rene		-223,504	-94,259	-15	-46,153	-27,646	-28,682	-8,607
Gains/Losses from Energy Purchases		0	0	0	0	0	0	0
Allowance for Funds During Construction		0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0
<b>V. NET INCOME</b>		371,767,254	139,554,069	-1,575	83,696,514	49,951,913	67,955,021	12,843,081
Rate of Return		6.46%	5.16%	-0.22%	7.39%	8.14%	10.61%	7.23%

**KIC Cross-Answering Corrected**  
**Westar Energy**  
**2018 Rate Case Electric Cost of Service Study**  
**12 Months Ending June 30th, 2017**  
**Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	TOTAL					
			LTM LTM	INT INT	SPL SPL	RITOD RITOD	SCH SCH	LIGHT LIGHT
IV. OPERATING REVENUES								
Distribution Revenues	440-446	1,081,715,420	3,769,361	640,105	19,490,979	1,057,284	29,828,762	19,229,216
RECA	440-446	379,144,133	2,507,987	353,687	20,988,281	299,862	12,171,609	3,346,881
ECRR	440-446	-1,627	0	0	0	0	0	-13
TDC	440-446	232,338,955	1,005,030	120,293	8,836,484	221,928	5,375,076	1,374,922
PTS	440-446	31,711,331	198,378	26,694	1,623,614	26,416	1,025,259	269,103
EER	440-446	4,148,492	27,062	3,742	223,883	3,386	134,675	1,500
Market-Based Wholesale Revenue net of :47.1000, 447.102		65,932,462	436,134	61,506	3,649,823	52,145	2,116,620	582,016
Tariff-Based Wholesale Revenue	447	123,436,743	384,793	96,459	3,244,220	158,673	4,844,239	1,392,977
Sale for Resale - Post Open	448	70,879,165	220,953	55,388	1,862,878	91,113	2,781,632	799,868
Plant Leased to Others	412	1,888,520	7,831	896	58,310	2,049	78,634	5,571
Prov for rate refund	449	-25,169,372	-166,492	-23,479	-1,393,301	-19,906	-808,009	-222,182
Delayed Payment Charges	450	3,733,278	0	0	0	247	7,400	0
Miscellaneous Service Revenues Retail	451	2,055,800	23	23	46	1,395	6,525	422,524
Rent from Electric Property	454	4,060,068	0	5,583	40,066	5,003	84,874	7,252
Other Electric Revenues	456	46,637,952	193,382	22,117	1,439,999	50,610	1,941,910	137,576
Other Electric Revenue Estimate	456	-610	-3	-2	-23	-1	-26	0
Scrap Sales Revenues	456	331,149	1,032	259	8,703	426	12,996	3,737
Anc Serv-React Supp/Volt Cont	456	87,899	306	52	1,584	86	2,424	1,563
Misc Transmission For Others	456	1,444,501	5,034	855	26,028	1,412	39,833	25,678
Anc Serv-Sch, Sys Cont & Disp	456	1,097,255	3,824	649	19,771	1,072	30,257	19,505
Sched, Sys Cont & Disp-Retail	456	2,520,781	8,784	1,492	45,421	2,464	69,512	44,811
Total Operating Revenues		2,027,992,297	8,603,417	1,366,317	60,166,766	1,955,664	59,744,203	27,442,506
Gain from disp of Emission Allow & of rene		-223,504	-927	-106	-6,901	-243	-9,306	-659
Gains/Losses from Energy Purchases		0	0	0	0	0	0	0
Allowance for Funds During Construction		0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0
V. NET INCOME		371,767,254	1,589,624	-17,082	1,267,531	-218,809	1,589,720	13,557,246
Rate of Return		6.46%	8.69%	-0.35%	0.80%	-2.93%	0.70%	19.69%

**KIC Cross-Answering Corrected**  
**Westar Energy**  
**2018 Rate Case Electric Cost of Service Study**  
**12 Months Ending June 30th, 2017**  
**Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	<u>RES</u> <u>RES</u>	<u>RES-DG</u> <u>RES-DG</u>	<u>SGS</u> <u>SGS</u>	<u>MGS</u> <u>MGS</u>	<u>LGS</u> <u>LGS</u>	<u>ILP</u> <u>ILP</u>
<b>SUMMARY REPORT</b>								
<b>OPERATING REVENUES</b>								
Utility Sales Revenues	440-446	1,794,989,167	741,061,027	134,767	351,864,831	213,837,185	275,624,353	71,387,314
Interdepartmental Revenues	448	123,436,743	58,732,995	15,022	24,349,172	13,083,526	13,401,242	3,733,426
Other Operating Revenues	450-456	<u>2,520,781</u>	<u>1,105,954</u>	<u>205</u>	<u>525,152</u>	<u>293,886</u>	<u>340,682</u>	<u>82,419</u>
Total Operating Revenues		2,027,992,297	856,177,979	162,821	397,738,209	237,905,445	298,864,764	77,864,205
<b>OPERATING EXPENSES</b>								
Production	500-555	773,877,614	275,410,476	46,930	147,524,024	101,332,508	136,236,874	39,811,147
Transmission	560-573	4,426,644	1,681,231	451	884,396	579,050	688,143	196,445
Distribution	580-599	90,029,395	56,162,450	26,357	16,011,276	5,430,915	5,040,169	661,269
Customer Acctg & Service	901-919	33,357,254	29,185,689	6,957	2,513,311	245,209	652,364	17,527
Admin & General	920-932	<u>202,917,479</u>	<u>98,091,465</u>	<u>25,087</u>	<u>38,459,418</u>	<u>20,723,623</u>	<u>23,280,420</u>	<u>6,446,982</u>
Total Operating Expenses		1,104,608,386	460,531,310	105,781	205,392,425	128,311,305	165,897,970	47,133,371
DEPRECIATION EXPENSES	403	373,549,024	178,214,957	42,473	73,547,316	39,310,856	40,527,878	11,493,312
TAXES OTHER THAN INCOME TAX	408	135,457,939	57,615,420	10,968	26,694,688	15,811,053	19,853,441	5,103,836
INCOME BEFORE INCOME TAXES		414,376,947	159,816,292	3,599	92,103,780	54,472,231	72,585,474	14,133,686
<b>INCOME TAXES</b>								
Income Taxes - Current		9,615,208	4,575,055	1,170	1,896,699	1,019,152	1,043,901	290,818
Provision for Deferred FIT		34,811,198	16,563,674	4,236	6,866,868	3,689,770	3,779,371	1,052,888
ITC Adjustment - Net		<u>-2,040,217</u>	<u>-970,765</u>	<u>-248</u>	<u>-402,454</u>	<u>-216,250</u>	<u>-221,502</u>	<u>-61,708</u>
Subtotal - Federal Income Taxes	409-411	42,386,189	20,167,964	5,158	8,361,113	4,492,672	4,601,771	1,281,998
OPERATING INCOME		371,990,758	139,648,328	-1,560	83,742,667	49,979,559	67,983,703	12,851,688
Gains/Losses		-223,504	-94,259	-15	-46,153	-27,646	-28,682	-8,607
Allowance for Funds During Construction		0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0
NET INCOME		371,767,254	139,554,069	-1,575	83,696,514	49,951,913	67,955,021	12,843,081
		0	0	0	0	0	0	0
RATE BASE		5,753,005,212	2,704,938,117	715,221	1,132,932,114	613,526,030	640,750,624	177,563,662
RETURN ON RATE BASE		6.46%	5.16%	-0.22%	7.39%	8.14%	10.61%	7.23%
Unitized Rate of Return		1.00	0.80	-0.03	1.14	1.26	1.64	1.12

**KIC Cross-Answering Corrected  
Westar Energy  
2018 Rate Case Electric Cost of Service Study  
12 Months Ending June 30th, 2017  
Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	TOTAL					
			<u>LTM</u>	<u>INT</u>	<u>SPL</u>	<u>RITOD</u>	<u>SCH</u>	<u>LIGHT</u>
			<u>LTM</u>	<u>INT</u>	<u>SPL</u>	<u>RITOD</u>	<u>SCH</u>	<u>LIGHT</u>
<b>SUMMARY REPORT</b>								
<b>OPERATING REVENUES</b>								
Utility Sales Revenues	440-446	1,794,989,167	7,943,952	1,206,026	54,813,064	1,661,021	50,652,002	24,803,625
Interdepartmental Revenues	448	123,436,743	384,793	96,459	3,244,220	158,673	4,844,239	1,392,977
Other Operating Revenues	450-456	<u>2,520,781</u>	<u>8,784</u>	<u>1,492</u>	<u>45,421</u>	<u>2,464</u>	<u>69,512</u>	<u>44,811</u>
Total Operating Revenues		2,027,992,297	8,603,417	1,366,317	60,166,766	1,955,664	59,744,203	27,442,506
<b>OPERATING EXPENSES</b>								
Production	500-555	773,877,614	4,417,249	605,700	36,635,836	684,455	27,104,628	4,067,787
Transmission	560-573	4,426,644	21,999	12,214	168,943	3,652	186,612	3,509
Distribution	580-599	90,029,395	222	212,633	1,525,166	171,941	3,212,682	1,574,315
Customer Acctg & Service	901-919	33,357,254	3,718	2,825	12,338	244,825	463,875	8,615
Admin & General	920-932	<u>202,917,479</u>	<u>675,300</u>	<u>170,405</u>	<u>5,818,440</u>	<u>409,633</u>	<u>7,452,430</u>	<u>1,364,276</u>
Total Operating Expenses		1,104,608,386	5,118,488	1,003,777	44,160,723	1,514,506	38,420,227	7,018,502
DEPRECIATION EXPENSES	403	373,549,024	1,199,795	255,364	9,793,602	462,402	14,162,647	4,538,422
TAXES OTHER THAN INCOME TAX	408	135,457,939	562,452	91,029	3,823,996	142,837	3,898,869	1,849,350
INCOME BEFORE INCOME TAXES		414,376,947	1,722,682	16,147	2,388,445	-164,080	3,262,460	14,036,232
<b>INCOME TAXES</b>								
Income Taxes - Current		9,615,208	29,974	7,514	252,711	12,360	377,346	108,507
Provision for Deferred FIT		34,811,198	108,518	27,203	914,924	44,749	1,366,155	392,842
ITC Adjustment - Net		<u>-2,040,217</u>	<u>-6,360</u>	<u>-1,594</u>	<u>-53,622</u>	<u>-2,623</u>	<u>-80,068</u>	<u>-23,024</u>
Subtotal - Federal Income Taxes	409-411	42,386,189	132,132	33,122	1,114,013	54,486	1,663,434	478,326
OPERATING INCOME		371,990,758	1,590,551	-16,976	1,274,432	-218,566	1,599,027	13,557,906
Gains/Losses		-223,504	-927	-106	-6,901	-243	-9,306	-659
Allowance for Funds During Construction		0	0	0	0	0	0	0
Interest on Customer Deposits		0	0	0	0	0	0	0
NET INCOME		371,767,254	1,589,624	-17,082	1,267,531	-218,809	1,589,720	13,557,246
		0	0	0	0	0	0	0
RATE BASE		5,753,005,212	18,291,503	4,844,340	157,498,536	7,470,140	225,621,764	68,853,162
RETURN ON RATE BASE		6.46%	8.69%	-0.35%	0.80%	-2.93%	0.70%	19.69%
Unitized Rate of Return		1.00	1.34	-0.05	0.12	-0.45	0.11	3.05



**KIC Cross-Answering Corrected**  
**Westar Energy**  
**2018 Rate Case Electric Cost of Service Study**  
**12 Months Ending June 30th, 2017**  
**Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	<u>RES</u> <u>RES</u>	<u>RES-DG</u> <u>RES-DG</u>	<u>SGS</u> <u>SGS</u>	<u>MGS</u> <u>MGS</u>	<u>LGS</u> <u>LGS</u>	<u>ILP</u> <u>ILP</u>
<b>REVENUE REQUIREMENTS</b>								
RATE OF RETURN by Function Using Target for System		7.33%	7.33%	7.33%	7.33%	7.33%	7.33%	7.33%
RATE BASE		5,753,005,212	2,704,938,117	715,221	1,132,932,114	613,526,030	640,750,624	177,563,662
OPERATING EXPENSES		1,104,608,386	460,531,310	105,781	205,392,425	128,311,305	165,897,970	47,133,371
DEPRECIATION EXPENSE		373,549,024	178,214,957	42,473	73,547,316	39,310,856	40,527,878	11,493,312
GENERAL TAXES		12,857,940	6,237,082	1,595	2,415,127	1,302,222	1,492,606	412,833
Other costs (benefits), net of taxes		<u>122,823,504</u>	<u>51,472,597</u>	<u>9,388</u>	<u>24,325,714</u>	<u>14,536,477</u>	<u>18,389,518</u>	<u>4,699,610</u>
Subtotal- Operating Costs to recover		1,613,838,854	696,455,946	159,238	305,680,582	183,460,860	226,307,972	63,739,126
Target Return on Rate Base- After taxes		421,925,402	198,380,162	52,454	83,089,241	44,995,999	46,992,651	13,022,519
Actual Historic FIT		-2,759,709	-1,313,110	-336	-544,381	-292,512	-299,615	-83,469
Actual Historic SIT		12,374,917	5,888,165	1,506	2,441,080	1,311,664	1,343,516	374,288
	0	18,112,096	7,974,707	1,890	3,461,190	2,030,269	2,422,055	680,188
Targeted Tax		27,727,304	12,549,763	3,060	5,357,889	3,049,421	3,465,956	971,007
Provision for Deferred FIT		34,811,198	16,563,674	4,236	6,866,868	3,689,770	3,779,371	1,052,888
ITC Adjustment, net		-2,040,217	-970,765	-248	-402,454	-216,250	-221,502	-61,708
FIT to recover		60,498,285	28,142,672	7,048	11,822,303	6,522,941	7,023,826	1,962,187
Subtotal- Rev Req before Uncollectible Ad		2,096,262,541	922,978,779	218,741	400,592,127	234,979,800	280,324,449	78,723,832
Proforma Incr for Uncollect. Calc	0	322,385	141,945	34	61,607	36,138	43,111	12,107
ECCR & Prop Tax Surcharge		0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		<u>2,096,584,926</u>	<u>923,120,724</u>	<u>218,774</u>	<u>400,653,734</u>	<u>235,015,938</u>	<u>280,367,560</u>	<u>78,735,939</u>
OPERATING REVENUES		2,027,992,297	856,177,979	162,821	397,738,209	237,905,445	298,864,764	77,864,205
Revenue Excess (Deficiency)		-68,592,630	-66,942,745	-55,953	-2,915,525	2,889,507	18,497,204	-871,733

**KIC Cross-Answering Corrected  
Westar Energy  
2018 Rate Case Electric Cost of Service Study  
12 Months Ending June 30th, 2017  
Allocation Phase**

Account Description	Account Code	Total Allocated Dollars	LTM LTM	TOTAL INT INT	SPL SPL	RITOD RITOD	SCH SCH	LIGHT LIGHT
REVENUE REQUIREMENTS								
RATE OF RETURN by Function		7.33%	7.33%	7.33%	7.33%	7.33%	7.33%	7.33%
Using Target for System								
RATE BASE		5,753,005,212	18,291,503	4,844,340	157,498,536	7,470,140	225,621,764	68,853,162
OPERATING EXPENSES		1,104,608,386	5,118,488	1,003,777	44,160,723	1,514,506	38,420,227	7,018,502
DEPRECIATION EXPENSE		373,549,024	1,199,795	255,364	9,793,602	462,402	14,162,647	4,538,422
GENERAL TAXES		12,857,940	43,387	10,963	375,455	28,031	465,100	73,540
Other costs (benefits), net of taxes		122,823,504	519,992	80,172	3,455,442	115,048	3,443,075	1,776,470
Subtotal- Operating Costs to recover		1,613,838,854	6,881,662	1,350,277	57,785,222	2,119,987	56,491,049	13,406,933
Target Return on Rate Base- After taxes		421,925,402	1,341,499	355,284	11,550,943	547,860	16,547,100	5,049,691
Actual Historic FIT		-2,759,709	-8,603	-2,157	-72,532	-3,548	-108,304	-31,143
Actual Historic SIT		12,374,917	38,577	9,670	325,243	15,908	485,650	139,650
	0	18,112,096	72,820	15,153	614,008	23,726	651,061	165,027
Targeted Tax		27,727,304	102,794	22,667	866,719	36,086	1,028,407	273,534
Provision for Deferred FIT		34,811,198	108,518	27,203	914,924	44,749	1,366,155	392,842
ITC Adjustment, net		-2,040,217	-6,360	-1,594	-53,622	-2,623	-80,068	-23,024
FIT to recover		60,498,285	204,952	48,276	1,728,021	78,212	2,314,494	643,353
Subtotal- Rev Req before Uncollectible Ad		2,096,262,541	8,428,113	1,753,836	71,064,185	2,746,060	75,352,644	19,099,977
Proforma Incr for Uncollect. Calc	0	322,385	1,296	270	10,929	422	11,589	2,937
ECCR & Prop Tax Surcharge		0	0	0	0	0	0	0
TOTAL REVENUE REQUIREMENT		2,096,584,926	8,429,409	1,754,106	71,075,114	2,746,482	75,364,232	19,102,915
OPERATING REVENUES		2,027,992,297	8,603,417	1,366,317	60,166,766	1,955,664	59,744,203	27,442,506
Revenue Excess (Deficiency)		-68,592,630	174,009	-387,789	-10,908,348	-790,818	-15,620,029	8,339,591

**KIC Cross-Answering Corrected  
Westar Energy  
2018 Rate Case Electric Cost of Service Study  
12 Months Ending June 30th, 2017  
FUNCTIONALIZED REVENUE REQUIREMENTS, RATE BASE AND EXPENSES**

<u>Cost Component</u>	<u>System Average</u>	RES	RES-DG	SGS	MGS	LGS	ILP	LTM	INT	SPL	RITOD	SCH	LIGHT
<b>FUNCTIONALIZED REVENUE REQUIREMENTS</b>													
<b>Supply</b>													
Demand	1,004,775,282	423,587,133	68,755	206,982,011	123,968,329	130,213,882	38,677,880	4,171,427	487,090	30,860,681	1,081,532	41,028,867	3,647,695
Energy	666,443,018	224,131,865	39,319	123,593,023	88,478,473	127,542,660	36,816,587	4,114,310	589,261	34,677,294	544,142	21,506,248	4,409,837
Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Trans</b>													
Demand	6,203,388	2,375,932	646	1,240,834	805,976	960,076	269,319	30,141	16,114	229,866	5,374	258,780	10,331
Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Transformer</b>													
Demand	14,456,606	6,416,567	5,230	3,226,839	1,730,708	1,889,159	32,633	3,611	557	23,990	46,860	992,253	88,201
Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer	27,656,836	23,368,247	5,901	3,526,078	246,421	252,290	62,430	6,908	1,066	45,895	12,977	104,991	23,633
<b>Primary</b>													
Demand	139,439,581	59,458,030	48,373	29,896,603	16,039,131	15,767,853	2,300,505	34,828	643,804	4,814,730	433,490	9,181,949	820,286
Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer	77,366,677	65,346,779	16,503	9,860,520	689,279	703,704	174,763	19,324	3,084	128,591	36,289	293,639	94,201
<b>Secondary</b>													
Demand	7,407,672	3,720,091	3,048	1,871,576	812,806	313,588	16,721	1,850	285	12,292	27,297	577,511	50,605
Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer	20,520,666	17,342,229	4,380	2,616,766	174,385	183,572	46,321	5,126	791	34,053	9,630	77,910	25,504
<b>Customer Service &amp; Billing</b>													
Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer	61,432,744	51,408,075	12,770	5,605,485	750,189	1,774,656	175,703	23,164	8,285	128,021	492,309	983,318	70,768
<b>Onsite</b>													
Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer	70,882,455	45,965,776	13,851	12,233,998	1,320,240	766,121	163,076	18,720	3,770	119,702	56,583	358,765	9,861,854
<b>TOTAL</b>													
Demand	1,172,282,529	495,557,752	126,051	243,217,863	143,356,950	149,144,557	41,297,058	4,241,858	1,147,850	35,941,559	1,594,552	52,039,360	4,617,118
Energy	666,443,018	224,131,865	39,319	123,593,023	88,478,473	127,542,660	36,816,587	4,114,310	589,261	34,677,294	544,142	21,506,248	4,409,837
Customer	257,859,379	203,431,107	53,404	33,842,848	3,180,514	3,680,343	622,294	73,241	16,995	456,261	607,787	1,818,624	10,075,960

**KIC Cross-Answering Corrected**  
**Westar Energy**  
**2018 Rate Case Electric Cost of Service Study**  
**12 Months Ending June 30th, 2017**  
**FUNCTIONALIZED REVENUE REQUIREMENTS, RATE BASE AND EXPENSES**

<u>Cost Component</u>	<u>System Average</u>	RES	RES-DG	SGS	MGS	LGS	ILP	LTM	INT	SPL	RITOD	SCH	LIGHT
<b>FUNCTIONALIZED RATE BASE</b>													
<b>Supply</b>													
Demand	3,953,171,300	1,667,174,097	268,518	816,319,267	488,987,139	507,313,188	152,230,960	16,391,621	1,874,690	122,058,565	4,289,853	164,602,055	11,661,347
Energy	300,279,768	99,429,230	17,387	55,450,449	40,137,271	58,250,444	16,908,151	1,890,304	269,855	16,074,601	242,917	9,770,328	1,838,832
Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Trans</b>													
Demand	1,719,022	727,543	491	371,890	212,340	237,671	25,783	2,887	1,603	22,173	4,333	105,502	6,806
Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Transformer</b>													
Demand	78,700,148	35,053,321	29,880	17,690,736	9,428,564	10,190,208	0	0	0	0	266,471	5,602,177	438,792
Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer	150,560,727	131,233,912	33,419	18,529,691	308,534	45,918	0	0	0	0	66,233	343,021	0
<b>Primary</b>													
Demand	553,224,000	236,153,026	201,298	119,181,880	63,519,911	61,286,413	8,372,347	0	2,691,764	19,324,354	1,795,208	37,741,674	2,956,126
Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer	352,119,781	306,808,067	78,129	43,320,042	721,313	97,485	599	0	499	999	154,844	801,940	135,863
<b>Secondary</b>													
Demand	66,657,758	33,822,514	28,830	17,069,571	7,278,003	2,372,869	0	0	0	0	257,115	5,405,471	423,385
Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer	37,050,781	32,300,461	8,225	4,560,693	53,379	6,047	0	0	0	0	16,302	84,427	21,246
<b>Customer Service &amp; Billing</b>													
Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer	21,732,424	18,590,661	4,801	1,964,464	96,051	487,291	15,509	3,268	2,469	10,924	199,223	350,096	7,667
<b>Onsite</b>													
Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer	237,789,502	143,645,286	44,242	38,473,432	2,783,524	463,090	10,313	3,423	3,460	6,919	177,643	815,072	51,363,099
<b>TOTAL</b>													
Demand	4,653,472,228	1,972,930,501	529,017	970,633,343	569,425,957	581,400,349	160,629,090	16,394,508	4,568,057	141,405,093	6,612,979	213,456,879	15,486,456
Energy	300,279,768	99,429,230	17,387	55,450,449	40,137,271	58,250,444	16,908,151	1,890,304	269,855	16,074,601	242,917	9,770,328	1,838,832
Customer	799,253,216	632,578,386	168,817	106,848,322	3,962,802	1,099,830	26,421	6,691	6,428	18,842	614,244	2,394,558	51,527,874

**KIC Cross-Answering Corrected**  
**Westar Energy**  
**2018 Rate Case Electric Cost of Service Study**  
**12 Months Ending June 30th, 2017**  
**FUNCTIONALIZED REVENUE REQUIREMENTS, RATE BASE AND EXPENSES**

<u>Cost Component</u>	<u>System Average</u>	RES	RES-DG	SGS	MGS	LGS	ILP	LTM	INT	SPL	RITOD	SCH	LIGHT
<b>FUNCTIONALIZED OPERATING EXPENSES</b>													
<b>Supply</b>													
Demand	674,569,740	284,330,671	46,321	138,799,861	83,126,376	87,827,208	25,962,266	2,802,202	330,405	20,666,649	723,282	27,286,881	2,667,620
Energy	638,297,683	214,781,921	37,683	118,391,008	84,721,689	122,098,112	35,238,018	3,937,843	564,052	33,179,397	521,330	20,592,038	4,234,593
Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Trans</b>													
Demand	6,014,076	2,298,381	603	1,200,912	782,179	932,852	264,674	29,621	15,831	225,887	5,002	248,400	9,734
Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Transformer</b>													
Demand	7,893,866	3,493,696	2,741	1,751,823	944,479	1,039,254	32,346	3,579	552	23,779	24,657	525,416	51,544
Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer	15,101,702	12,431,252	3,117	1,979,827	219,024	246,317	61,881	6,847	1,056	45,491	7,446	76,018	23,425
<b>Primary</b>													
Demand	93,959,780	40,044,771	31,845	20,100,079	10,816,990	10,726,760	1,610,553	34,522	422,822	3,226,593	286,075	6,082,165	576,605
Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer	48,491,981	40,205,906	10,102	6,305,159	625,462	689,711	173,179	19,154	3,017	127,380	23,571	226,846	82,494
<b>Secondary</b>													
Demand	2,091,659	1,023,056	750	510,487	232,344	123,911	16,574	1,834	283	12,184	6,803	146,624	16,808
Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer	17,195,131	14,447,862	3,643	2,206,615	168,236	181,467	45,914	5,080	784	33,753	8,162	70,058	23,556
<b>Customer Service &amp; Billing</b>													
Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer	59,141,171	49,459,369	12,270	5,396,703	736,082	1,719,557	172,893	22,694	8,011	126,005	471,782	946,286	69,520
<b>Onsite</b>													
Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
Energy	0	0	0	0	0	0	0	0	0	0	0	0	0
Customer	51,082,065	33,939,060	10,164	9,038,107	1,087,999	722,824	160,828	18,285	3,464	118,103	41,878	290,318	5,651,034
<b>TOTAL</b>													
Demand	784,529,121	331,190,576	82,260	162,363,162	95,902,368	100,649,984	27,886,413	2,871,758	769,893	24,155,092	1,045,818	34,289,486	3,322,311
Energy	638,297,683	214,781,921	37,683	118,391,008	84,721,689	122,098,112	35,238,018	3,937,843	564,052	33,179,397	521,330	20,592,038	4,234,593
Customer	191,012,050	150,483,449	39,295	24,926,412	2,836,803	3,559,876	614,695	72,060	16,332	450,733	552,839	1,609,525	5,850,030

### **CERTIFICATE OF SERVICE**

I hereby certify that true copy of the foregoing was served by electronic mail (when available) or regular U.S. mail (unless otherwise noted), the 22<sup>nd</sup> day of June, 2018 to the parties below:

\* Denotes individual receiving only non-confidential items

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