

BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS

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

**CONTESTED ISSUES LIST OF KANSAS INDUSTRIAL  
CONSUMERS GROUP, INC.**

The Kansas Industrial Consumers Group, Inc. ("KIC"), respectfully files its *Contested Issues List* in compliance with the Commission's Order Setting Procedural Schedule, dated November 21, 2017. KIC states to the State Corporation Commission of the state of Kansas ("Commission" or "KCC") as follows:

**I. Background**

1. On August 25, 2017, Westar Energy, Inc., and Kansas Gas & Electric Company ("Westar"), Great Plains Energy Incorporated ("GPE") and Kansas City Power & Light Company ("KCP&L") (collectively referred to herein as "Applicants") filed an Application with the Commission seeking approval of a merger of Westar and GPE.

2. On November 21, 2018, the Commission issued its Order Setting Procedural Schedule. In its Order, the Commission required each party to file a contested issues list by March 5, 2018.

**II. Contested Issue: Whether the Transaction Promotes the Public Interest**

3. In a precedential order issued in KCC Docket No. 16-KCPE-593-ACQ, the Commission set forth the standards it will use to determine whether a merger should be approved.<sup>1</sup> The Commission noted its "central concern is whether the merger will promote the public interest."

---

<sup>1</sup> Docket No. 16-KCPE-593-ACQ, Order on Merger Standards, August 9, 2016, ¶ 6.

4. When evaluated under the Commission's standards for approval of mergers and acquisitions, the transaction, as proposed, does not promote the public interest and should be rejected. However, with additional commitments to materially address long-term rate trends and begin moving rates to regionally-competitive levels over a reasonable period of time, the transaction could promote the public interest. Without additional conditions, the transaction will result in a combination of two utilities which have allowed their respective electric rates to spiral upward over the last decade – becoming uncompetitive with the rates of utilities in the surrounding region.

5. Since 2007, the retail rates of Westar and KCP&L have risen by 67 and 70 percent, respectively. According to U.S. government data, these increases have far outpaced both the annual rate of inflation and cost of living increases applied to social security benefits. Any purported benefits of this transaction are simply not material when compared to the detrimental impact of these long-term rate trends, and any cost of service reductions will be offset nearly immediately by relentless cost increases if rate escalation is not addressed in this proceeding.

6. Further, the Commission Staff's (Staff's) proposal provides the Applicants flexibility that allows them to retain savings in excess of the rate credits while also managing their cost structures to avoid sharing excess earnings with customers. Therefore, customers rates may become excessive during a base rate moratorium period, even with the proposed credits, and thus render customer benefits to be illusory. Exposing excess rate charges to customers, net of credits, is especially relevant if the Applicants are allowed to automatically increase customer bills through various surcharges and riders, without justifying their overall costs of service in general rate cases.

7. The Commission has held that its merger standards "are the beginning criteria to be used when evaluating a merger application, and are to be supplemented by any other considerations

that are relevant *given the circumstances existing at the time of the merger proposal*. In essence, the question is whether the public interest is served by approving the merger as determined by the specific facts and circumstances of each case."<sup>2</sup> To ignore Westar and KCP&L's regionally-uncompetitive and escalating electric rates is to ignore the overriding context of energy policy in Kansas today.

8. To further identify contested issues, KIC sets forth its position on each of the Commission's individual merger standards below:

*(a) The effect of the transaction on consumers, including:*

*(i) the effect of the proposed transaction on the financial condition of the newly created entity as compared to the financial condition of the stand-alone entities if the transaction did not occur;*

**Applicants have not committed that debt will not be issued at the HoldCo level to repurchase outstanding common shares on the market so as to consolidate the ownership of the HoldCo by certain shareholders, beyond that need to unwind the securities issued at the GPE for the failed acquisition of Westar.**

**A leveraged share repurchase strategy, if implemented, could produce the same leverage buyout and consolidation of the HoldCo shareholders which the applicants originally sought in the rejected proposed acquisition of Westar by GPE last year.**

**A leveraged share repurchase commitment by the HoldCo, beyond the unwind of shares issued for the original transaction, is needed to protect customers from a gradual leveraged shareholder consolidation that can impact the utilities' credit rating and create conflicts between managements priorities to protect shareholder interest versus management's obligations to manage service quality and reliability if the merger is approved.**

---

<sup>2</sup> Order on Merger Standards, ¶ 6. Emphasis added.

*ii) reasonableness of the purchase price, including whether the purchase price was reasonable in light of the savings that can be demonstrated from the merger and whether the purchase price is within a reasonable range;*

**As a merger of equals, no specific purchase price is applicable to the transaction. Because there is no acquisition premium, customers should expect to receive the vast majority savings outside of any "costs to achieve." KIC's witness, Mike Gorman, testifies customers should receive \$190 million in rate credits. However, as a legal matter, it is not clear the company is entitled to *any* shared savings outside its costs to achieve the merger. "Savings" are simply reductions to each utility's cost of service, and rates are required to be set on the basis of a utility's costs.**

*(iii) whether ratepayer benefits resulting from the transaction can be quantified;*

**Any savings accruing to customers, whether merger-related or not, are immaterial when compared to anticipated future rate increases by the Applicants. The merger does nothing to materially alter these long-term rate trends or the utilities' historical growth strategies. In fact, the transaction facilitates additional capital spending, which will result in more rate increases.**

**Even if Staff's proposed "rate moratorium" is approved, the merger will not provide meaningful rate relief to customers. KIC expects numerous rate increases to flow through surcharges Staff exempts from its base rate moratorium, in amounts fully offsetting any rate credits to customers.**

**Additionally, as noted above, KIC does not believe the rate credits proposed by Applicants provide sufficient or equitable benefits to customers. Furthermore, KIC recommends the Commission disallow recovery of all transition costs incurred prior to closing of the transaction.**

**Finally, if the Commission ultimately approves conditions providing a level of rate credits to customers, it must also determine an equitable allocation of those credits among the classes. The methods recommended by Staff and the Citizens' Utility Ratepayer Board do not equitably allocate these benefits. KIC recommends any credits simply be allocated among the classes based on those classes' contributions to the utilities' total retail revenue collected in 2017.**

*(iv) whether there are operational synergies that justify payment of a premium in excess of book value; and*

**No acquisition premium is implicated by this transaction. However, the existence of truly "merger-related" operational savings is a contested issue. As noted above, the vast majority of claimed "merger savings" are achievable by each company on a standalone basis. The Applicants presented no analysis comparing savings achievable on a combined versus standalone basis.**

*(v) the effect of the proposed transaction on the existing competition.*

**As noted above, the proposed transaction will combine the two largest utilities in the State. This combination will diminish competition on a wholesale and retail basis. Furthermore, the merger will likely entrench the status quo and current rate trends, eliminating potential "across-the-fence" benchmarking in the future.**

*(b) The effect of the transaction on the environment.*

**KIC takes no position on this standard.**

*(c) Whether the proposed transaction will be beneficial on an overall basis to state and local economies and to communities in the area served by the resulting public utility operations in the state. Whether the proposed transaction will likely create labor dislocations that may be particularly harmful to local communities, or the state generally, and whether measures can be taken to mitigate the harm.*

**Without a plan to materially address Westar and KCP&L's escalating, regionally-uncompetitive retail rates, the merger will not be beneficial on an overall basis to State and local economies. As a result, Kansas will become less able to retain business or attract new industry and commerce. To protect Kansas ratepayers and the Kansas economy, any approval of the merger must be conditioned on a plan to begin addressing Westar and KCP&L's regionally-uncompetitive retail electric rates.**

- (d) *Whether the proposed transaction will preserve the jurisdiction of the KCC and the capacity of the KCC to effectively regulate and audit public utility operations in the state.*

**The proposed transaction does not alter any *statutory* authority. However, by combining the State's two largest utilities into a large conglomerate, this transaction has the potential to hamper effective regulation in the future. Therefore, the Commission must condition any approval on significant enforceable commitments from the Applicants. In particular, the Applicants should commit to address rate escalation.**

**One proposal in this proceeding *does* have the potential to undermine the Commission's jurisdiction. If approved, Staff's proposed "rate moratorium" guarantees the Commission will be unable to address the utilities' escalating rates for an extended period. Staff's proposal asks the Commission to forgo its jurisdictional responsibilities for at least the next 5 years, while the utilities harvest savings for themselves and pass cost increases to customers through surcharges and riders.**

- (e) *The effect of the transaction on affected public utility shareholders.*

**Shareholders are expected to experience significant financial benefits as a result of this transaction. In fact, it appears "shareholder value" is the overriding purpose for – and result of – this transaction.**

**The record shows that the Applicants' projected benefits to shareholders created by merger in the form of enhanced earnings and dividend growth of 6% to 8% with the merger compared to 4% without the merger. This growth in earnings and dividends is fueled by rate base growth. Investors benefit from the growth in rate base, but growing rate base is also responsible for increasing the Applicants' costs of service and limiting their ability to be competitively priced electric service suppliers. The Applicants have not committed to manage rate base growth to limit increases to its cost of service and make Kansas electric rate competitive.**

- (f) *Whether the transaction maximizes the use of Kansas energy resources.*

**Regionally-uncompetitive retail electric rates greatly increase the possibility that Kansas's energy resources will not be fully utilized. This transaction does not materially address this issue**

**and likely makes a solution more difficult in the future. One trend already apparent for both Westar is the loss wholesale load, causing increasing costs to be spread across less and less usage. Of course, this is due to Westar's cost of service, which makes its resources uncompetitive and unmarketable to customers with other options.**

*(g) Whether the transaction will reduce the possibility of economic waste.*

**The transaction ultimately does not reduce economic waste. The vast majority of savings are achievable by the standalone entities.**

**Furthermore, uncompetitive retail electric rates greatly increase economic waste in the state of Kansas because it negatively impacts the ability of new businesses to locate in Kansas and the ability of existing businesses to expand.**

**A merger of Westar and KCP&L that does not include a commitment to materially address rate escalation pushes the State farther from a solution and increases the possibility of economic waste.**

*(h) What impact, if any, the transaction has on the public safety.*

**KIC takes no position on this standard.**

9. As of this filing, no settlement agreement has been filed with the Commission in this matter. However, in the event a settlement is filed, KIC expects the issues above to remain. Any settlement may raise new issues beyond those implicated in the record. Therefore, KIC reserves the right to raise and contest new issues if a settlement is filed.

WHEREFORE, KIC respectfully requests the Commission accept its Contested Issues List, as set forth above.

Respectfully submitted,

/s/ **Andrew J. French**

James P. Zakoura, KS Bar #07644  
Andrew J. French, KS Bar # 24680  
Smithyman & Zakoura, Chartered  
7400 West 110th Street, Suite 750  
Overland Park, KS 66210  
Phone: (913) 661-9800  
Fax: (913) 661-9863  
Email: jim@smizak-law.com  
andrew@smizak-law.com

**Attorneys for Kansas Industrial Consumers  
Group, Inc.**



**VERIFICATION**

STATE OF KANSAS        )  
                                  )    ss:  
COUNTY OF JOHNSON    )

Andrew J. French, being duly sworn upon his oath, deposes and states that he is the Attorney for the Kansas Industrial Consumers Group, Inc., that he has read and is familiar with the foregoing *Contested Issues List of Kansas Industrial Consumers Group, Inc.*, and the statements therein are true to the best of his knowledge, information, and belief.



\_\_\_\_\_  
Andrew J. French

SUBSCRIBED AND SWORN to before me this 7<sup>th</sup> day of March, 2018.



\_\_\_\_\_  
Notary Public

My Appointment Expires:



### **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 7<sup>th</sup> day of March, 2018 to the parties below:

|                                                                                                                                                                                                                             |                                                                                                                                                                                                                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| MARTIN J. BREGMAN<br>BREGMAN LAW OFFICE, L.L.C.<br>311 PARKER CIRCLE<br>LAWRENCE, KS 66049<br><a href="mailto:mjb@mjbregmanlaw.com">mjb@mjbregmanlaw.com</a>                                                                | GLEND A CAFER<br>CAFER PEMBERTON LLC<br>3321 SW 6TH ST<br>TOPEKA, KS 66606<br><a href="mailto:glenda@caferlaw.com">glenda@caferlaw.com</a>                                                                               |
| TERRI PEMBERTON<br>CAFER PEMBERTON LLC<br>3321 SW 6TH ST<br>TOPEKA, KS 66606<br><a href="mailto:terri@caferlaw.com">terri@caferlaw.com</a>                                                                                  | THOMAS J. CONNORS<br>CITIZENS' UTILITY RATEPAYER BOARD<br>1500 SW ARROWHEAD RD<br>TOPEKA, KS 66604<br><a href="mailto:tj.connors@curb.kansas.gov">tj.connors@curb.kansas.gov</a>                                         |
| TODD E. LOVE<br>CITIZENS' UTILITY RATEPAYER BOARD<br>1500 SW ARROWHEAD RD<br>TOPEKA, KS 66604<br><a href="mailto:t.love@curb.kansas.gov">t.love@curb.kansas.gov</a>                                                         | DAVID W. NICKEL<br>CITIZENS' UTILITY RATEPAYER BOARD<br>1500 SW ARROWHEAD RD<br>TOPEKA, KS 66604<br><a href="mailto:d.nickel@curb.kansas.gov">d.nickel@curb.kansas.gov</a>                                               |
| DELLA SMITH<br>CITIZENS' UTILITY RATEPAYER BOARD<br>1500 SW ARROWHEAD RD<br>TOPEKA, KS 66604<br><a href="mailto:d.smith@curb.kansas.gov">d.smith@curb.kansas.gov</a>                                                        | SHONDA SMITH<br>CITIZENS' UTILITY RATEPAYER BOARD<br>1500 SW ARROWHEAD RD<br>TOPEKA, KS 66604<br><a href="mailto:sd.smith@curb.kansas.gov">sd.smith@curb.kansas.gov</a>                                                  |
| ROBERT J. HACK<br>KANSAS CITY POWER & LIGHT COMPANY<br>ONE KANSAS CITY PL<br>1200 MAIN ST 31ST FLOOR<br>PO BOX 418679<br>KANSAS CITY, MO 64141-9679<br><a href="mailto:rob.hack@kcpl.com">rob.hack@kcpl.com</a>             | DARRIN R. IVES<br>KANSAS CITY POWER & LIGHT COMPANY<br>ONE KANSAS CITY PL<br>1200 MAIN ST 31ST FLOOR<br>PO BOX 418679<br>KANSAS CITY, MO 64141-9679<br><a href="mailto:darrin.ives@kcpl.com">darrin.ives@kcpl.com</a>    |
| ROGER W. STEINER<br>KANSAS CITY POWER & LIGHT COMPANY<br>ONE KANSAS CITY PL<br>1200 MAIN ST 31ST FLOOR<br>PO BOX 418679<br>KANSAS CITY, MO 64141-9679<br><a href="mailto:roger.steiner@kcpl.com">roger.steiner@kcpl.com</a> | NICOLE A. WEHRY<br>KANSAS CITY POWER & LIGHT COMPANY<br>ONE KANSAS CITY PL<br>1200 MAIN ST 31ST FLOOR<br>PO BOX 418679<br>KANSAS CITY, MO 64141-9679<br><a href="mailto:nicole.wehry@kcpl.com">nicole.wehry@kcpl.com</a> |

|                                                                                                                                                                                                                                                     |                                                                                                                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ANTHONY WESTENKIRCHNER<br>KANSAS CITY POWER & LIGHT COMPANY<br>ONE KANSAS CITY PL<br>1200 MAIN ST 31ST FLOOR<br>PO BOX 418679<br>KANSAS CITY, MO 64141-9679<br><a href="mailto:anthony.westenkirchner@kcpl.com">anthony.westenkirchner@kcpl.com</a> | MICHAEL NEELEY<br>KANSAS CORPORATION COMMISSION<br>1500 SW ARROWHEAD RD<br>TOPEKA, KS 66604-4027<br><a href="mailto:m.neeley@kcc.ks.gov">m.neeley@kcc.ks.gov</a>                        |
| AMBER SMITH<br>KANSAS CORPORATION COMMISSION<br>1500 SW ARROWHEAD RD<br>TOPEKA, KS 66604-4027<br><a href="mailto:a.smith@kcc.ks.gov">a.smith@kcc.ks.gov</a>                                                                                         | MARK DOLJAC<br>KANSAS ELECTRIC POWER CO-OP, INC.<br>600 SW CORPORATE VIEW<br>PO BOX 4877<br>TOPEKA, KS 66604-0877<br><a href="mailto:mdoljac@kepco.org">mdoljac@kepco.org</a>           |
| WILLIAMS G. RIGGINS<br>KANSAS ELECTRIC POWER CO-OP, INC.<br>600 SW CORPORATE VIEW<br>PO BOX 4877<br>TOPEKA, KS 66604-0877<br><a href="mailto:briggins@kepco.org">briggins@kepco.org</a>                                                             | CATHRYN J. DINGES<br>WESTAR ENERGY, INC.<br>818 S KANSAS AVE<br>PO BOX 889<br>TOPEKA, KS 66601-0889<br><a href="mailto:cathy.dinges@westarenergy.com">cathy.dinges@westarenergy.com</a> |
| JEFFREY L. MARTIN<br>WESTAR ENERGY, INC.<br>818 S KANSAS AVE<br>PO BOX 889<br>TOPEKA, KS 66601-0889<br><a href="mailto:jeffrey.martin@westarenergy.com">jeffrey.martin@westarenergy.com</a>                                                         | MICHAEL E. AMASH<br>BLAKE & UHLIG PA<br>SUITE 574 NEW BROTHERHOOD BLDG.<br>753 STATE AVE.<br>KANSAS CITY, KS 66101<br><a href="mailto:mea@blake-uhlig.com">mea@blake-uhlig.com</a>      |
| ANDREW J. ZELLERS<br>BRIGHTERGY, LLC<br>1712 MAIN ST 6TH FLR<br>KANSAS CITY, MO 64108<br><a href="mailto:andy.zellers@brightergy.com">andy.zellers@brightergy.com</a>                                                                               | CARY CATCHPOLE<br>CITIZENS' UTILITY RATEPAYER BOARD<br>1500 SW ARROWHEAD RD<br>TOPEKA, KS 66044<br><a href="mailto:c.catchpole@curb.kansas.gov">c.catchpole@curb.kansas.gov</a>         |
| JONATHAN LESSER<br>CONTINENTAL ECONOMICS, INC.<br>6 REAL PLACE<br>SCANDIA PARK, NM 87047<br><a href="mailto:jlesser@continentalecon.com">jlesser@continentalecon.com</a>                                                                            | DANIEL R. ZMIJEWSKI<br>DRZ LAW FIRM<br>9229 WARD PARKWAY STE 370<br>KANSAS CITY, MO 64114<br><a href="mailto:dan@drzlawfirm.com">dan@drzlawfirm.com</a>                                 |

|                                                                                                                                                                                                 |                                                                                                                                                                                                                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>ASHLEY M. BOND<br/>DUNCAN &amp; ALLEN<br/>1730 RHODE ISLAND AVENUE NW<br/>SUITE 700<br/>WASHINGTON, DC 20036-3155<br/><a href="mailto:amb@duncanallen.com">amb@duncanallen.com</a></p>       | <p>KENNETH M. HOLMBOE<br/>DUNCAN &amp; ALLEN<br/>1730 RHODE ISLAND AVENUE NW<br/>SUITE 700<br/>WASHINGTON, DC 20036-3155<br/><a href="mailto:kh@duncanallen.com">kh@duncanallen.com</a></p>                    |
| <p>GREGG D. OTTINGER<br/>DUNCAN &amp; ALLEN<br/>1730 RHODE ISLAND AVENUE NW<br/>SUITE 700<br/>WASHINGTON, DC 20036-3155<br/><a href="mailto:gdo@duncanallen.com">gdo@duncanallen.com</a></p>    | <p>SHANNON FISK<br/>EARTH JUSTICE<br/>1617 JOHN F KENNEDY BLVD<br/>SUITE 1675<br/>PHILADELPHIA, PA 19103<br/><a href="mailto:sfisk@earthjustice.org">sfisk@earthjustice.org</a></p>                            |
| <p>SARAH STEELE<br/>GILMORE &amp; BELL, P.C.<br/>ONE MAIN PLACE<br/>100 NORTH MAIN, STE. 800<br/>WICHITA, KS 67202<br/><a href="mailto:ssteele@gilmorebell.com">ssteele@gilmorebell.com</a></p> | <p>DARRELL McCUBBINS<br/>IBEW LOCAL UNION NO. 1464<br/>1760 UNIVERSAL AVENUE<br/>KANSAS CITY, MO 64120<br/><a href="mailto:kwhiteman@ibew1464.org">kwhiteman@ibew1464.org</a></p>                              |
| <p>DAVID PINON<br/>IBEW LOCAL UNION NO. 1613<br/>6900 EXECUTIVE DR<br/>SUITE 180<br/>KANSAS CITY, MO 64120<br/><a href="mailto:local1613@earthlink.net">local1613@earthlink.net</a></p>         | <p>RANDY ADAMS<br/>IBEW LOCAL UNION NO. 412<br/>1760 UNIVERSAL AVENUE<br/>KANSAS CITY, MO 64120<br/><a href="mailto:business.manager@ibew412.org">business.manager@ibew412.org</a></p>                         |
| <p>JOHN KRAJEWSKI<br/>J K ENERGY CONSULTING LLC<br/>650 J STREET, STE 108<br/>LINCOLN, NE 68508<br/><a href="mailto:jk@jkenergyconsulting.com">jk@jkenergyconsulting.com</a></p>                | <p>ALAN I. ROBBINS<br/>JENNINGS, STROUSS &amp; SALMON, P.L.C.<br/>1350 I STREET, NW, SUITE 810<br/>WASHINGTON, DC 20005<br/><a href="mailto:arobbins@jsslaw.com">arobbins@jsslaw.com</a></p>                   |
| <p>DEBRA D. ROBY<br/>JENNINGS, STROUSS &amp; SALMON, P.L.C.<br/>1350 I STREET, NW, SUITE 810<br/>WASHINGTON, DC 20005<br/><a href="mailto:droby@jsslaw.com">droby@jsslaw.com</a></p>            | <p>ANDREA I. SARMENTERO GARZON<br/>JENNINGS, STROUSS &amp; SALMON, P.L.C.<br/>1350 I STREET, NW, SUITE 810<br/>WASHINGTON, DC 20005<br/><a href="mailto:asarmentero@jsslaw.com">asarmentero@jsslaw.com</a></p> |
| <p>SUSAN ALIG<br/>KANSAS CITY KANSAS<br/>BOARD OF PUBLIC UTILITIES<br/>701 N 7TH STREET<br/>KANSAS CITY, KS 66101<br/><a href="mailto:salig@wycokck.org">salig@wycokck.org</a></p>              | <p>ANGELA LAWSON<br/>KANSAS CITY KANSAS<br/>BOARD OF PUBLIC UTILITIES<br/>540 MINNESOTA AVENUE<br/>KANSAS CITY, KS 66101-2930<br/><a href="mailto:alawson@bpu.com">alawson@bpu.com</a></p>                     |

|                                                                                                                                                                                      |                                                                                                                                                                               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| BRIAN G. FEDOTIN<br>KANSAS COPRORATION COMMISSION<br>1500 SW ARROWHEAD RD<br>TOPEKA, KS 66604-4027<br><a href="mailto:b.fedotin@kcc.ks.gov">b.fedotin@kcc.ks.gov</a>                 | DUSTIN KIRK<br>KANSAS COPRORATION COMMISSION<br>1500 SW ARROWHEAD RD<br>TOPEKA, KS 66604-4027<br><a href="mailto:d.kirk@kcc.ks.gov">d.kirk@kcc.ks.gov</a>                     |
| JAMES GING<br>KANSAS POWER POOL<br>100 N BROADWAY, STE L110<br>WICHITA, KS 67202<br><a href="mailto:jging@kansaspowerpool.org">jging@kansaspowerpool.org</a>                         | LARRY HOLLOWAY<br>KANSAS POWER POOL<br>100 N BROADWAY, STE L110<br>WICHITA, KS 67202<br><a href="mailto:lholloway@kansaspowerpool.org">lholloway@kansaspowerpool.org</a>      |
| ROBERT V. EYE<br>KAUFFMAN & EYE<br>4840 BOB BILLINGS PKWY, STE 1010<br>LAWRENCE, KS 66049-3862<br><a href="mailto:bob@kauffmaneye.com">bob@kauffmaneye.com</a>                       | JOHN MICHAEL ADRAGNA<br>MCCARTER ENGLISH, LLP<br>1015 15TH STREET, NW, 12TH FLOOR<br>WASHINGTON, DC 20005<br><a href="mailto:jadragna@mccarter.com">jadragna@mccarter.com</a> |
| KIMBERLY BRICKELL FRANK<br>MCCARTER ENGLISH, LLP<br>1015 15TH STREET, NW, 12TH FLOOR<br>WASHINGTON, DC 20005<br><a href="mailto:kfrank@mccarter.com">kfrank@mccarter.com</a>         | WILLIAM DOWLING<br>MIDWEST ENERGY, INC.<br>1330 CANTERBURY ROAD<br>PO BOX 898<br>HAYS, KS 67601-0898<br><a href="mailto:bdowling@mwenergy.com">bdowling@mwenergy.com</a>      |
| EARNEST A. LEHMAN<br>MIDWEST ENERGY, INC.<br>1330 CANTERBURY RD<br>PO BOX 898<br>HAYS, KS 67601-0989<br><a href="mailto:elehman@mwenergy.com">elehman@mwenergy.com</a>               | PATRICK PARKE<br>MIDWEST ENERGY, INC.<br>1330 CANTERBURY RD<br>PO BOX 898<br>HAYS, KS 67601-0989<br><a href="mailto:patparke@mwenergy.com">patparke@mwenergy.com</a>          |
| ANNE E. CALLENBACH<br>POL SINELLI PC<br>900 W 48 <sup>TH</sup> PLACE, STE 900<br>KANSAS CITY, MO 64112<br><a href="mailto:acallenbach@polsinelli.com">acallenbach@polsinelli.com</a> | FRANK A. CARO<br>POL SINELLI PC<br>900 W 48 <sup>TH</sup> PLACE, STE 900<br>KANSAS CITY, MO 64112<br><a href="mailto:fcaro@polsinelli.com">fcaro@polsinelli.com</a>           |
| BORIS STEFFEN<br>RMS US LLP<br>1861 INTERNATIONAL DRIVE, STE 400<br>MCLEAN, VA 22102<br><a href="mailto:boris.steffen@rsmus.com">boris.steffen@rsmus.com</a>                         | SUNIL BECTOR<br>SIERRA CLUB<br>2101 WEBSTER, STE 1300<br>OAKLAND, CA 94312-3011<br><a href="mailto:sunil.bector@sierraclub.org">sunil.bector@sierraclub.org</a>               |

|                                                                                                                                                                                                 |                                                                                                                                                                                        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| AMY FELLOWS CLINE<br>TRIPLETT, WOOLF & GARRETSON, LLC<br>2959 N ROCK RD., STE 300<br>WICHITA, KS 67226<br><a href="mailto:amycline@twgfirm.com">amycline@twgfirm.com</a>                        | TIMOTHY E. MCKEE<br>TRIPLETT, WOOLF & GARRETSON, LLC<br>2959 N ROCK RD., STE 300<br>WICHITA, KS 67226<br><a href="mailto:temckee@twgfirm.com">temckee@twgfirm.com</a>                  |
| DAVID L. WOODSMALL<br>WOODSMALL LAW OFFICE<br>308 E HIGH ST., STE 204<br>JEFFERSON CITY, MO 65101<br><a href="mailto:david.woodsmall@woodsmalllaw.com">david.woodsmall@woodsmalllaw.com</a>     | IBEW Local Union No. 304<br>3906 NW 16 <sup>th</sup> Street<br>Topeka, KS 66615                                                                                                        |
| IBEW Local 225<br>P.O. Box 404<br>Burlington, KS 66839                                                                                                                                          | SHONDA RABB<br>CITIZENS' UTILITY RATEPAYER BOARD<br>1500 SW ARROWHEAD RD<br>TOPEKA, KS 66604<br><a href="mailto:s.rabb@curb.kansas.gov">s.rabb@curb.kansas.gov</a>                     |
| DOROTHY BARNETT<br>CLIMATE & ENERGY PROJECT<br>P.O. BOX 1858<br>HUTCHINSON, KS 67504-1858<br><a href="mailto:barnett@climateandenergy.org">barnett@climateandenergy.org</a>                     | JOHN GARRETSON<br>IBEW LOCAL UNION NO. 304<br>3906 NW 16 <sup>TH</sup> STREET<br>TOPEKA, KS 66615<br><a href="mailto:johng@ibew304.org">johng@ibew304.org</a>                          |
| ROBERT MUIRHEAD<br>MIDWEST ENERGY, INC.<br>1330 CANTERBURY RD<br>P.O. BOX 898<br>HAYS, KS 67601-0898<br><a href="mailto:bmuirhead@mwenergy.com">bmuirhead@mwenergy.com</a>                      | RENEE BRAUN<br>SUNFLOWER ELECTRIC POWER CORPORATION<br>301 W. 13 <sup>TH</sup><br>P.O. BOX 1020<br>HAYS, KS 67601<br><a href="mailto:rbraun@sunflower.net">rbraun@sunflower.net</a>    |
| JAMES BRUNGARDT<br>SUNFLOWER ELECTRIC POWER CORPORATION<br>301 W. 13 <sup>TH</sup><br>P.O. BOX 1020<br>HAYS, KS 67601<br><a href="mailto:jbrungardt@sunflower.net">jbrungardt@sunflower.net</a> | DAVIS ROONEY<br>SUNFLOWER ELECTRIC POWER CORPORATION<br>301 W. 13 <sup>TH</sup><br>P.O. BOX 1020<br>HAYS, KS 67601<br><a href="mailto:hrooney@sunflower.net">hrooney@sunflower.net</a> |

|                                                                                                                                                                                        |                                                                                                                                                                                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| AL TAMIMI<br>SUNFLOWER ELECTRIC POWER<br>CORPORATION<br>301 W. 13 <sup>TH</sup><br>P.O. BOX 1020<br>HAYS, KS 67601<br><a href="mailto:atamimi@sunflower.net">atamimi@sunflower.net</a> | MARK D. CALCARA<br>WATKINS CALCARA CHTD<br>1321 MAIN ST., STE 300<br>P.O. DRAWER 1110<br>GREAT BEND, KS 67530<br><a href="mailto:mcalcara@wcrf.com">mcalcara@wcrf.com</a>                    |
| TAYLOR P. CALCARA<br>WATKINS CALCARA CHTD<br>1321 MAIN ST., STE 300<br>P.O. DRAWER 1110<br>GREAT BEND, KS 67530<br><a href="mailto:tcalcara@wcrf.com">tcalcara@wcrf.com</a>            | JOHN GARRETSON, BUSINESS MANAGER &<br>FINANCIAL SECRETARY<br>IBEW LOCAL UNION NO. 304<br>3906 NW 16TH STREET<br>TOPEKA, KS 66615<br><a href="mailto:johng@ibew304.org">johng@ibew304.org</a> |
| BRAD MILLER, EAST END ASST. BUSINESS<br>MANAGER<br>IBEW LOCAL UNION NO. 304<br>3906 NW 16TH STREET<br>TOPEKA, KS 66615<br><a href="mailto:bradm@ibew304.org">bradm@ibew304.org</a>     |                                                                                                                                                                                              |

/s/ **Andrew J. French**  
James P. Zakoura  
Andrew J. French  
SMITHYMAN & ZAKOURA, CHARTERED