

**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        )        Docket No. 18-WSEE-328-RTS  
Certain Changes in their Charges for        )  
Electric Services.                                )

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**POST-HEARING BRIEF OF THE  
CITIZENS' UTILITY RATEPAYER BOARD**

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**August 24, 2018**

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COMES NOW, The Citizens' Utility Ratepayer Board (“CURB”) and respectively submits its *Post-Hearing Brief* pertaining to the Joint Application (“Application”) by Westar Energy, Inc. (“Westar Energy”) and Kansas Gas and Electric Company (“KGE”) (collectively referred to herein as “Westar”) seeking approval of changes to their charges for electric service. As set forth below, CURB recommends that the State Corporation Commission of the State of Kansas (“Commission”) approve the Non-Unanimous Settlement Agreement (“Settlement Agreement” or “S&A”) subject to the terms agreed upon in the same.<sup>1</sup> In support thereof, CURB states as follows:

**I. Introduction**

1. To begin, approval of the Settlement Agreement will result in a significant rate reduction for Kansas ratepayers. To be exact, Commission approval of the Settlement Agreement will result in a \$66 million rate decrease. In addition, ratepayers will receive a one-time bill credit of over \$50 million resulting from the Tax Cuts and Jobs Act of 2017 (“TCJA”). The Settlement Agreement will also guarantee that there will be no increase to residential or small general service customer charges, and will provide significant risk mitigation to ratepayers as a result of the ratemaking treatment of the Western Plains Wind Farm, as well as other benefits and safeguards contained therein (analyzed below). CURB believes that the Settlement Agreement conforms to applicable law in that it meets the Commission’s five factor test for settlement agreements and as a result promotes the public interest. Furthermore, approval of the Settlement Agreement will result in just and reasonable rates for customers in Kansas. The Settlement Agreement is supported by the record as a whole and is endorsed by nearly all of the parties in this docket, who represent the vast majority of ratepayer interests. As described below, CURB believes that the Settlement Agreement will result in substantial cost-savings for ratepayers. As a result, CURB recommends

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<sup>1</sup> See Non-Unanimous Settlement Agreement (July 17, 2018).

the Commission approve the Settlement Agreement, pursuant to its terms and conditions.

### **A. Background**

2. On February 1, 2018, Westar filed an Application requesting authorization to make certain changes to its charges for Kansas electric service pursuant to K.S.A. 66-117 and K.A.R. 82-1-231.<sup>2</sup> Westar also filed supporting pre-filed direct testimony. In its Application, Westar proposed a two-step rate change. In the first step (“Phase I”), Westar requested to decrease rates by approximately \$1.56 million to take effect in September 2018.<sup>3</sup> The Phase I decrease included tax reductions resulting from the TCJA and refinancing of debt at a lower cost.<sup>4</sup> The amount also included the impact to the revenue requirement associated with Westar’s investment in the Western Plains Wind Farm and the impact of the change in depreciation rates proposed by Westar.<sup>5</sup>

3. In the second step rate change (“Phase II”), Westar proposed a rate increase of approximately \$54.2 million to take effect on February 1, 2019.<sup>6</sup> The Phase II increase was designed to recover the costs associated with the expiration of production tax credits (“PTCs”) related to the Central Plains and Flat Ridge 1 Wind Farms, as well as, the impact of the loss of a large wholesale contract with Mid-Kansas Electric Company (“MKEC”) in February 2019.

4. On February 2, 2018, CURB filed its Petition to Intervene and Motion for Protective Order and Discovery Order and was granted the same on February 8, 2018.<sup>7</sup>

5. On March 8, 2018, the Commission issued its Order Setting Procedural Schedule (“Procedural Schedule”).<sup>8</sup> The Procedural Schedule set deadlines and dates for testimonies, a

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<sup>2</sup> See Application of Westar (February 1, 2018).

<sup>3</sup> *Id.* at pp. 2-6.

<sup>4</sup> *Id.*

<sup>5</sup> *Id.*

<sup>6</sup> *Id.*

<sup>7</sup> CURB’s Petition to Intervene and Motion for Protective Order and Discovery Order (February 2, 2018); Order Designating Prehearing Officer, Suspension Order, Protective Order, Discovery Order, and Order Granting Intervention to the Citizens’ Utility Ratepayer Board (February 8, 2018).

<sup>8</sup> Order Setting Procedural Schedule (March 8, 2018).

public hearing, settlement conference(s), discovery cut-off, contested issues lists, a prehearing conference, an evidentiary hearing, etc.<sup>9</sup>

6. The Commission held two public hearings, one in Topeka, Kansas on May 22, 2018, and one in Wichita Kansas on June 28, 2018. These public hearings provided ratepayers an opportunity to ask questions and/or comment regarding the proposed changes to Westar’s charges for electric service.

7. On June 11, 2018, CURB, Commission Staff (“Staff”) and Intervenors filed direct testimony, each advocating differing viewpoints regarding Westar’s proposed changes to its electric service rates. More specifically, CURB filed testimony recommending an overall rate decrease to Westar’s annual revenue requirement by approximately \$138.8 million. CURB also made recommendations regarding return on equity and adjustments to the income statement and rate base, along with other policy recommendations regarding rate design and certain reporting requirements.

8. On June 22, 2018, CURB, Staff, and Intervenors filed cross-answering testimony.

9. On July 2, 2018, Westar filed its rebuttal testimony.

## **B. Non-Unanimous Settlement Agreement**

10. All parties in this docket have had the opportunity to engage in meaningful settlement discussions. Those settlement discussions were intense, involved much negotiation, and spanned many days. As a result of those discussions, CURB, Staff, Westar, Kansas Industrial Consumers Group, Inc., on its own behalf and on behalf of its Members (“KIC”)<sup>10</sup>, Unified School District No. 259 (“USD 259”), The Kroger Co. (“Kroger”), U.S. Department of Defense and all

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<sup>9</sup> Procedural Schedule, pp. 4-5.

<sup>10</sup> KIC members that have been admitted as parties to this docket are Cargill, Incorporated, Coffeyville Resources Refining & Marketing, LLC, Occidental Chemical Corporation, Spirit AeroSystems, Inc., CCPS Transportation, LLC, Goodyear Tire & Rubber Company, and Learjet Inc.

other Federal Executive Agencies (“DOD/FEA”), HollyFrontier El Dorado Refining LLC (“Frontier”), Wal-Mart Stores, Inc. (“Wal-Mart”), Tyson Foods, Inc. (“Tyson”), the Topeka Metropolitan Transit Authority, and the Kansas Board of Regents (collectively referred to herein as the “Joint Movants”), entered into a Settlement Agreement to resolve all outstanding issues in this docket.<sup>11</sup>

11. CURB will not address every specific settlement term in this portion of its brief, but will address the Settlement Agreement and its specific terms as they relate to the Commission’s five factor test for approval of settlement agreement’s. The key provisions of the Settlement Agreement are, but not limited to, as follows:

- 1) Net overall annual revenue requirement decrease of \$66 million;
- 2) Elimination of the second revenue requirement step initially proposed by Westar;
- 3) 5 year rate moratorium (with reasonable and appropriate exceptions);
- 4) 9.3% Return on Equity (“ROE”) on a capital structure consisting of 48.3349% long-term debt, 51.2370% common equity, and 0.4281% post-1970 Investment Tax Credits (“ITCs”);
- 5) One-time bill credit of \$50,027,522 related to the TCJA to be reflected in customer bills beginning the first billing cycle that starts following 60 days after the Commission issues its order in this docket;
- 6) Costs associated with the Western Plains Wind Farm will be recovered by Westar like a fixed priced Purchase Power Agreement (“PPA”) mechanism, similar to the approach that was recommended by CURB. This mechanism will

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<sup>11</sup> See Settlement Agreement.

include a levelized revenue requirement of \$23,697,593 in base rates for the next twenty years associated with the wind farm. The revenue requirement is based on a 46.57% capacity factor and an energy production of 1,144,717 MWhs per year. The revenue requirement will be subject to an annual adjustment to reflect actual energy produced by the Western Plains Wind Farm based on a rolling three-year average in which it will be subject to a deadband +/- 2%. In the event that the Western Plains Wind Farm has a capacity factor of less than 44.57% producing less than 1,095,556 MWhs in any calendar year based on a rolling three-year average (to begin in 2020) then Westar will provide a credit to customers through an Annual Cost Adjustment (“ACA”) filing. In the event of a shortfall, customers will receive a credit based on the actual production and the 1,095,556 MWhs, multiplied by \$20.70 MWh. In contrast, if Westar can prove that the Western Plains Wind Farm produces more than 1,193,878 MWhs based on a rolling three-year average, then Westar will be allowed to include a charge through the ACA to reflect the benefit to ratepayers of the difference between the actual production and the 1,193,878 MWhs, multiplied by \$20.70/MWh;

- 7) Depreciation rates as proposed by Staff in its direct testimony;
- 8) The revenue requirement includes an increase of up to \$2 million annually for Westar’s nuclear decommissioning trust fund accrual, which is the subject to Docket No. 18-WCNE-107-GIE (“18-107 Docket”);
- 9) \$8.3 million of lease payment expense associated with Westar’s lease of the 8% interest of Jeffery Energy Center (“JEC”) that is currently owned by Midwest

Power Company (“Midwest”) will be removed from base rates which is reflected in the revenue requirement decrease. In addition, 8% portion of the non-fuel operating and maintenance (“NFOM”) expense related to the portion of JEC currently owned by Midwest, which is approximately \$6.9 million, will be removed from base rates;

10) Revenue credit associated with the MKEC wholesale agreement will remain in base rates. Lost revenue from expiration of the MKEC contract will be reflected in the Annual Cost Adjustment (“ACA”) true-up process when the contract expires on January 3, 2019;

11) Westar will be permitted to recover payments in lieu of taxes (“PILOT”) associated with wind farms other than the Western Plains Wind Farm. Non-Western Plain Royalty payments will not move to the Retail Energy Cost Adjustment (“RECA”). Instead, these royalty payments are included in the revenue requirement decrease agreed to by the Joint Movants;

12) Existing PTS balance will be rolled into base rates;

13) Various Pension, OPEB, and Property tax expense amounts will be included in base rates. Also – includes amortization periods used for various regulatory assets and liabilities;

14) Extensive reporting requirements will be maintained in a separate compliance docket(s); and

15) There will be no change to the residential and small general service (“SGS”) customer charges, as proposed by CURB, and the settlement of various other

rate design and allocation issues.<sup>12</sup>

12. On July 17, 2018, testimony in support and opposition of the Settlement Agreement was filed. Witnesses for the Joint Movants agreed that the Settlement Agreement is in the public interest in that it meets the Commission's five factor test for approving settlement agreements and will result in just and reasonable rates. Sierra Club, Vote Solar, and the Climate and Energy Project ("CEP") (collectively referred to herein as the "Non-Signatories") filed testimony in opposition to the Settlement Agreement.

13. On July 24-25, 2018, the Commission held an evidentiary hearing ("Hearing") on this matter.

## **II. Standard of Review**

14. Rates, fares, tolls, and charges imposed by a public utility must be just and reasonable, not unjustly or unreasonably discriminatory, and not unduly preferential.<sup>13</sup> The Commission balances the interests of utility's investors, ratepayers, and the public in setting just and reasonable rates.<sup>14</sup> The Commission may accept a settlement agreement provided that an independent finding is made, is supported by substantial competent evidence in the record as a whole, and will result in just and reasonable rates.<sup>15</sup>

15. Settlements, in general, are favored by the law in the absence of bad faith and fraud.<sup>16</sup> Kansas Courts and the Commission recognize this fundamental rule.<sup>17</sup> The Commission may utilize a five-factor test in order to review settlement agreements. More specifically, the Commission evaluates the evidence in the record as a whole to determine whether a settlement

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<sup>12</sup> See Settlement Agreement, pp. 4-15.

<sup>13</sup> See K.S.A. 66-10ld.

<sup>14</sup> Kansas Gas and Elec. Co. v. State Corp. Com 'n, 239 Kan. 483, 488 (1986).

<sup>15</sup> Citizens' Util. Ratepayer Bd. v. State Corp. Comm 'n of State of Kansas, 28 Kan. App. 2d 313, 316 (2000).

<sup>16</sup> See Fieser v. Stinnett, 212 Kan. 26, 31, 509 P.2d 1156, 1160 (1973).

<sup>17</sup> *Id.*

agreement is reasonable and in the public interest under the following five factor test:

- 1) Has each party had an opportunity to be heard on its reasons for opposing the settlement?
- 2) Is the agreement supported by substantial competent evidence in the record as a whole?
- 3) Does the agreement conform to applicable law?
- 4) Will the agreement result in just and reasonable rates?
- 5) Are the results of the agreement in the public interest, including the interests of customers represented by any party not consenting to the agreement?<sup>18</sup>

### **III. Issues Before the Commission**

16. CURB evaluated the Settlement Agreement according to the Commission's five factor test in order to determine whether the Settlement Agreement meets the public interest. As a result of this evaluation, CURB believes that the Settlement Agreement is in the public interest and is supported by substantial competent evidence in the record as a whole.

### **IV. Arguments and Authorities**

#### **A. The Settlement Agreement is in the Public Interest and Should be Approved According to its Terms and Conditions.**

##### **1. The Settlement Agreement meets the Commission's five factor test for settlement.**

###### **a) Each party has had an opportunity to be heard on its reasons for opposing the settlement.**

17. Each party in this docket has had the opportunity to participate in settlement negotiations regarding this transaction. The Commission's Procedural Schedule required certain dates be set for Settlement Conference(s) which every party was aware of, had the opportunity to

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<sup>18</sup> Docket No. 08-ATMG-280-RTS, Order Approving Contested Settlement Agreement, pp. 5-6 (May 12, 2008).

attend, and be heard.<sup>19</sup> Parties discussed issues, raised concerns, and negotiated aggressively in extensive negotiations that lasted many days.<sup>20</sup> As a result, a Settlement Agreement was reached by the Joint Movants.

18. While some parties did not sign the Settlement Agreement, all of the parties had the opportunity to participate in the settlement negotiations and had every opportunity to be heard on the reasons why they opposed the Settlement Agreement. In addition, the Non-Signatories have had the opportunity to file testimony opposing the Settlement Agreement, to participate in the Evidentiary Hearing (in which they had the opportunity to cross examine the Joint Movants on the provisions of the Settlement Agreement) and will have had the opportunity to file a post-hearing brief with the Commission outlining their opposition to the Settlement Agreement and their specific reasons for doing so. In view of the due process afforded by these proceedings, there is simply not, nor can there be any reasonable dispute that all parties have had an opportunity to be heard on their reasons for opposing the settlement. For these reasons, CURB posits that this settlement factor has been met.

**b) The Settlement is supported by substantial evidence in the record as a whole.**

19. CURB posits that the Settlement Agreement is supported by substantial competent evidence. Although CURB originally recommended a net revenue decrease of \$138,428,041, there is substantial evidence to support the \$66 million decrease agreed to in the Settlement Agreement.<sup>21</sup> CURB witness Ms. Crane testified:

While the S&A is silent on many of the accounting adjustments proposed by the participants in this case, there are two significant issues that are explicitly discussed in the S&A. First, the S&A includes [\$23,697,593] in base rates related to the

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<sup>19</sup> See Procedural Schedule, pp 4-5.

<sup>20</sup> Testimony of Andrea C. Crane in Support of Non-Unanimous Stipulation and Agreement on Behalf of CURB, p. 10 (July 18, 2018) (Crane Testimony in Support).

<sup>21</sup> Direct Testimony of Andrea Crane on Behalf of CURB, p. 9 (June 11, 2018) (Crane Direct).

Western Plains Wind Farm. Although this amount will be subject to true-up through the ACA based on actual energy produced by the Western Plains Wind Farm, which is similar to the proposal made by CURB in my Direct Testimony, my testimony did not include any costs in base rates associated with the Western Plains Wind Farm. In addition, my Direct Testimony eliminated all of the Company's proposed increase related to new depreciation rates, while the S&A adopts the new depreciation rates recommended by Staff. If CURB's proposed revenue decrease is adjusted to reflect just these two issues, then CURB's recommended reduction would decline, from \$138,428,042 to \$66,743,222. . . With these two adjustments, CURB's recommendation would have reflected a rate reduction of \$66,743,222, very close to the reduction of \$66 million agreed to in the S&A. In addition, the reduction reflected in the S&A is also close to Staff's recommended decrease of \$69 million. Therefore, there is ample support for the revenue decrease proposed in the S&A.<sup>22</sup>

20. In addition to CURB's analysis, the majority of parties, in this docket, entered into the Settlement Agreement, provided direct testimony, testimony in support of the Settlement Agreement, and provided evidence at the hearing supporting the same. The terms and conditions settled upon are a compromise supported within the boundaries of evidence provided by the parties in this docket. In these regards, it is CURB's position that there is substantial competent evidence in the record, as a whole, upon which to approve the Settlement Agreement.

**c) The agreement conforms to applicable law.**

21. As discussed above, settlements are favored by the law with exceptions. Accordingly, the Settlement Agreement must meet the Commission's five factors in order for the Settlement Agreement to be deemed in the public interest. CURB analyzed the Settlement Agreement and recommends that the Commission approve it according to its terms and conditions in that it does indeed meet the public interest and will result in just and reasonable rates for Kansas ratepayers. CURB posits that the Settlement Agreement meets all of the Commission's five factors for settlement (as analyzed in its Brief), and therefore CURB recommends that the Commission

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<sup>22</sup> Crane Testimony in Support, pp. 10-11.

find the Settlement Agreement conforms to applicable law and is in the public interest accordingly.

**d) The agreement will result in just and reasonable rates.**

22. It is CURB's position that the Settlement Agreement will result in just and reasonable rates. Ms. Crane spoke specifically to this point in testimony:

[T]he S&A will result in just and reasonable rates in view of the discrete issues involved in the KCC proceeding. As noted above, the revenue reduction is very close to the revenue reduction recommended by CURB, as adjusted to reflect Staff's recommended depreciation rates and the ratemaking treatment for the Western Plains Wind Farm. In addition, the revenue reduction is very close to the reduction recommended by Staff. Therefore, there is ample support for the overall revenue decrease on which the new rates are based. The S&A preserves the current customer charges for residential and SGS customers, as advocated by CURB. In addition, the S&A provides for a reasonable distribution of the rate reduction among customer classes. While the allocation of the revenue decrease is not uniform among all rate classes, the residential and SGS revenue reductions do not vary significantly from the overall percentage reduction. After consideration of the PTS roll-in, residential customers will receive a revenue decrease of 3.52% and SGS customers will receive a revenue decrease of 3.31%, while the system average decrease is 3.73%. The proposed rates also result in an overall decrease to the Residential DG class of 2.42%.<sup>23</sup>

23. Commission approval of the Settlement Agreement will result in a revenue reduction of \$66 million. Additionally, approval of the Settlement Agreement provides other benefits that will inure to the benefit of the ratepayer and will result in just and reasonable rates. For example, the customer charge or fixed charge will not increase if the Settlement Agreement is approved by the Commission. The importance of this provision can't be understated, since it provides a major benefit to low income and fixed income customers who are the most affected by an increase to the customer charge and who are most affected by rate increases overall. It is also a benefit in terms of energy conservation in that lower fixed charges give customers a greater incentive to use less electricity in order to lower their bills. Conservation may result in less demand

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<sup>23</sup> *Id.* at p. 12.

on the system and may mitigate the need for additional costly infrastructure investments, which could in turn lead to higher customer bills. Conversely, higher fixed charges give little incentive for customers to conserve given that they will be charged that fixed rate no matter how much energy they consume in any given period.

24. In CURB's view, this is a good start in stabilizing rates in Kansas; however, CURB also recognizes that there is still a lot of work to be done regarding rate stability. CURB believes that the Settlement Agreement will result in just and reasonable rates for ratepayers and recommends that the Commission find the same.

**e) The results of the agreement are in the public interest, including the interests of customers represented by any party not consenting to the agreement.**

25. CURB believes that the conditions outlined in the Settlement Agreement are in the public interest.<sup>24</sup> As CURB discussed above, approval of the Settlement Agreement will result in a significant revenue decrease of \$66 million.<sup>25</sup> Moreover, CURB recognizes that the Settlement Agreement provides for additional ratepayer benefits. Kansas retail customers will receive a one-time bill credit of over \$50 million as a result of the TCJA.<sup>26</sup>

26. In addition, the Settlement Agreement provides that the Western Plains Wind Farm will be treated like a PPA (as explained above). This is significant because it substantially reduces the risk born by ratepayers associated with the Western Plains Wind Farm.<sup>27</sup> Although not exactly the same mechanism proposed by CURB in direct testimony, it is significantly close. The PPA mechanism mitigates the risk and concerns raised by CURB regarding the Western Plains Wind Farm investment. In support of this proposition, CURB witness, Ms. Crane testifies:

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<sup>24</sup> *Id.* at p. 13.

<sup>25</sup> *Id.*

<sup>26</sup> *Id.*

<sup>27</sup> *Id.*

This S&A is in the public interest. The S&A results in a significant rate reduction for Kansas jurisdictional customers. In addition to the \$66 million revenue reduction, Kansas retail customers will also benefit from a one-time bill credit of over \$50 million related to the effects of the TCJA from January 1, 2018 through the effective date of new rates. In addition, the PPA-type mechanism specified in the S&A provides Kansas ratepayers with significant risk mitigation associated with the Western Plains Wind Farm. The S&A provides a mechanism for Westar to recover lost revenues associated with termination of the MKEC agreement and provides a mechanism whereby additional revenues and costs of the 8% interest in JEC can be reflected in utility rates, if appropriate. The S&A also includes up to \$2 million in incremental funding of the decommissioning trust through base rates, as recommended by CURB, instead of flowing these additional costs through the RECA. The S&A also eliminates the need for a Phase II rate change, providing greater rate stability for Kansas ratepayers. With regard to rate design, the S&A will retain the current customer charges for residential and SGS customers, instead of reflecting the increases proposed by Westar in this case. The S&A also establishes reporting requirements for several new rate schedules as well as for service provided to DG customers. Finally, the S&A ensures that Residential DG customers are not subjected to an increase at the same time Residential DG three-part rates go into effect.<sup>28</sup>

27. The Settlement Agreement also contains extensive reporting requirements over the rate moratorium period (5 years), which CURB also recommended in direct testimony.<sup>29</sup> In addition, the Settlement Agreement ensures rate stability for the next five years as a result of the rate moratorium and the elimination of the Phase II rate change.

28. Finally, the Settlement Agreement is supported by nearly all parties in this docket, which in turn is supported by substantial competent evidence provided by each of the Joint Movants. The fact that the Settlement Agreement meets the public interest is further evidenced by the fact that the Joint Movants represent nearly all of, if not all of the ratepayer interests, which are diverse and often times competing.<sup>30</sup> To have an agreement by nearly all of the parties on revenue requirement, cost of service, and rate design issues is very unique and goes to show that

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<sup>28</sup> *Id.*

<sup>29</sup> Direct Testimony of Stacey Harden, pp. 15-19 (June 11, 2018).

<sup>30</sup> Testimony in Support of the Non-Unanimous Stipulation and Agreement of Justin T. Grady on Behalf of the KCC, p. 22 (July 18, 2018).

this Settlement Agreement benefits ratepayers in general. Because the Settlement Agreement was signed by signatories representing a broad range of interests, and given the terms of the Settlement Agreement benefit Kansas ratepayers, CURB posits that the Settlement Agreement is in the public interest and requests that the Commission so determine.

**V. Conclusion**

29. As analyzed above, CURB believes the Settlement Agreement, promotes the public interest, in that it meets the Commission’s five factor test, conforming to applicable law. CURB believes that the conditions and terms of the Settlement Agreement provides substantial ratepayer benefits. CURB also believes that the reporting requirements will be beneficial to ratepayers moving forward.

WHEREFORE CURB respectfully submits its *Post-Hearing Brief* and recommends the Commission approve the Applicants Application, as modified by the Settlement Agreement, in that it is in the public’s interest.

Respectfully submitted,



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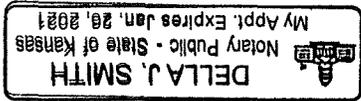
**VERIFICATION**

STATE OF KANSAS )  
 ) ss:  
COUNTY OF SHAWNEE )

I, Thomas J. Connors, of lawful age and being first duly sworn upon my oath, state that I am an attorney for the Citizens' Utility Ratepayer Board; that I have read and am familiar with the above and foregoing document and attest that the statements therein are true and correct to the best of my knowledge, information, and belief.

  
Thomas J. Connors

SUBSCRIBED AND SWORN to before me this 24<sup>th</sup> day of August, 2018.



  
Notary Public

My Commission expires: 01-26-2021.

**CERTIFICATE OF SERVICE**

18-WSEE-328-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 24<sup>th</sup> day of August, 2018, to the following:

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