

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

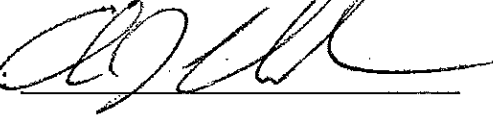
In the Matter of the Application of Great Plains)
Energy Incorporated for Approval of its Merger) Case No. EM-2018-0012
With Westar Energy, Inc.)

FEDERAL EXECUTIVE AGENCIES STATEMENT OF POSITIONS

Attached please find the Federal Executive Agencies (FEA) Statement of Positions.

Copies have been served to all parties on the attached Certificate of Service. Please place this document on file.

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**BEFORE THE PUBLIC SERVICE COMMISSION
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In the Matter of the Application of Great Plains Energy Incorporated for Approval of its Merger With Westar Energy, Inc.)))	Case No. EM-2018-0012
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FEDERAL EXECUTIVE AGENCIES STATEMENT OF POSITIONS

COMES NOW the Federal Executive Agencies, by and through counsel, and for its *Statement of Positions on the Issues*, states as follows:

1. The proposed Stipulation does not provide adequate customer protections if the proposed transaction and merger between Great Plains Energy (“GPE”) and Westar Energy, Inc. (“Westar”) (collectively, “Joint Applicants”) are approved. FEA’s specific concerns are as follows:
 - a. The Joint Applicants’ request to recover transition costs, or costs to achieve merger savings, should be significantly limited from the proposal of the Joint Applicants. Qualifying transition costs incurred to produce verifiable merger savings should only be afforded extraordinary accounting order protections and/or non-traditional ratemaking treatment under the following conditions:
 - i. The Joint Applicants are able to identify a specific project that results in reductions to cost of service due to the merger.
 - ii. Qualifying transition costs will exclude items that are already included in retail cost of service and rates that are charged to Missouri customers and will not be

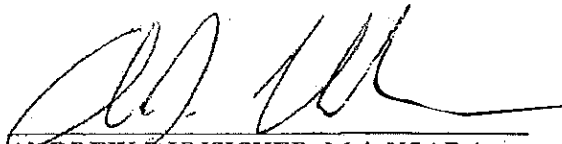
included in accounting deferrals (for example, employee costs, normal contractor costs, etc.).

- iii. The Joint Applicants would need to seek adjustments to rates in a timely manner in order to recover accounting deferred costs. Only timely rate filings, if needed, will protect ratepayers' interests if extraordinary accounting mechanisms are used to record qualifying transition costs, but are not needed to produce revenue increases to compensate the utility.
- b. The Joint Applicants need to make a commitment that a financially strong parent company will be maintained indefinitely based on the long-term objectives of the proposed transaction.

This will require a commitment that the merged "Holdco" will not issue debt other than that identified in the filing that will be used to buy outstanding public shares of the Holdco. Leveraged share repurchases will not result in effectively creating a leveraged transaction in this revised merger proposal that was a point of concern in the original proposed leveraged acquisition of Westar by GPE.

A strong and financially stable parent company is imperative to ensuring that Kansas City Power and Light Company and its Greater Missouri Operations have the financial wherewithal to make necessary infrastructure investments, and to maintain high quality and reliable electric and gas service to retail customers in the state of Missouri.

Respectfully submitted, on 5th day of March, 2018.



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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed or emailed to all parties listed on the official service list on this 5th day of March, 2018:

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