

and filed updates to the Cost Allocation Manual include documentation and quantification of allocations and transactions arising from the affiliate Tax Allocation Agreements effected by the new holding company. (Brosch Rebuttal, pages 20-26).

d) Future Corporation Acquisitions: Consistent with the settlement in Case No. EM-2001-464 as well as the Commission's finding in Case No. EC-2017-0107, the consolidated parent company agrees that it will not, directly or indirectly, acquire or merge with a public utility or the affiliate of a public utility, where such affiliate has a controlling interest in a public utility unless the consolidated parent company has requested prior approval for such a transaction from the Commission and the Commission has found that no detriment to the public would result from the transaction. (Brosch Rebuttal, pages 26-27). It is MECG's understanding that the Joint Applicants have agreed to this condition. (Ives Surrebuttal, pages 23-24).

e) Customer Bills: KCPL and GMO agree, prior to implementing any name change, that customer billing systems will be able to clearly designate on the customer's bill the customer's electric service provider in a manner that customers will be able to access the appropriate rate schedules. (Brosch Rebuttal, pages 27-28). It is MECG's understanding that the Joint Applicants have agreed to this condition. (Ives Surrebuttal, page 26).

III. Should the Commission grant the limited request for variance of the affiliate transaction rule requested by Applicants?

Position: No, absent appropriate conditions, as discussed *infra*, the Commission should find that GPE's merger with Westar is detrimental to the public interest and reject the merger.

IV. How should the bill credits proposed by Applicants be allocated between and within the various KCP&L and GMO rate classes?

Position: Applicants propose to allocate the bill credits among the jurisdictions on the basis of an energy allocator. For the same reason that an energy allocator is appropriate for allocating among the jurisdictions, the energy allocator is also appropriate for allocating the bill credits between and within the various KCP&L and GMO rate classes. (See, Chriss Rebuttal, pages 5-6).

Respectfully submitted,



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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have this day served the foregoing pleading by email, facsimile or First Class United States Mail to all parties by their attorneys of record as provided by the Secretary of the Commission.



David L. Woodsmall

Dated: March 5, 2018