Westar TFR Summary of Reposting Items – November 29, 2017

Overview

A change was identified during the informal challenge window following the June 15, 2017 annual update true-up posting that required updating and reposting the June TFR True-Up and October TFR Projection.

Reposted TFR Filings

Westar is reposting the following TFR filings on its OASIS website:

- **June 15, 2017 True-Up Update (2018 Rate Year)**
  - This is the filing in which the true-up of the 2016 Actual Annual Transmission Revenue Requirement ("ATRR") compared to the 2016 Projected ATRR is calculated.
  - This file was originally posted in June of 2017.
  - This file was reposted on October 13, 2017.

- **October 15, 2017 Projection (2018 Rate Year)**
  - This is the filing in which the 2018 Projected ATRR is calculated. (This includes the true-up adjustment from 2016 noted above that was posted in June of 2017 and reposted in October 2017, but with interest applied).
  - The 2018 Projected ATRR in this filing is used by the Southwest Power Pool ("SPP") to determine rates applied in 2018.
  - This file was originally posted on October 13, 2017.

TFR Template Revision Items

The reposting files listed above include the following revisions to the June TFR that were used as the basis for the reposted October 15, 2017 ATRR projection and are included in 2018 rates. *Note: all informal challenges and responses can be viewed on Westar's OASIS website.*

1. **A-5 and A-7 (WEN/WES ADIT) –** Modified Worksheets A-5 (WEN ADIT) and A-7 (WES ADIT) to change the allocation of the below items to column (B), "100% NonTrans. Related."

   a. Pensions (A-5 row 32 and A-7 row 32);
   b. Deferred Compensation salaried WE (A-5 row 33 and A-7 row 33);
   c. Property Insurance (A-5 row 34 and A-7 row 35);
   d. Injuries and Damages (A-5 row 35 and A-7 row 36);
   e. Group Medical Insurance (A-5 row 36 and A-7 row 37);
   f. Environmental (A-5 row 37 and A-7 row 38);
   g. Vacation Pay Accrual (A-5 row 38 and A-7 row 39);
   h. Legal Expenses (A-5 row 39 and A-7 row 40);
   i. Deferred Compensation Plan (A-5 row 42 and A-7 row 43);
   j. Reg Asset Unrecognized Pension Exp (A-5 Row 52 and A-7 Row 50);
   k. Long-Tm Incentive Prog PWR MKT (A-5 row 61 and A-7 row 55);
   l. Short Term Incentive Program (A-5 row 64 and A-7 row 58);
   m. Long Term Incentive Program (A-5 row 65 and A-7 row 59);
   n. WE Salary Continuation Plan (A-5 row 69 and A-7 row 63);
   o. Environmental Reserve – Transm (A-5 row 74 and A-7 row 68);

p. Inj & Damages Reserve – Transm (A-5 row 76 and A-7 row 69);
q. Reg Asset Unrecognized Pension Exp (A-5 Row 237 and A-7 Row 184); and
r. Pension Tracker Expense (A-5 Row 242 and A-7 Row 189)

Template Revision Item	Support References	Description
1. A-5 and A-7 (WEN/WES ADIT)	KEPCo Challenge to Proposed TFR 2016 Annual True-Up (signed) (2017-10-20).pdf	KEPCo's informal challenge issued on October 20, 2017
1. A-5 and A-7 (WEN/WES ADIT)	Westar Energy Response to KEPCo TFR Challenge.pdf	Westar's response to informal challenge issued on November 17, 2017