

Exhibit No.: ~~KCP&L-292 NP~~  
Issues: Engineering Review  
Witness: David W. Elliott  
Sponsoring Party: MO PSC Staff  
Type of Exhibit: True-Up Direct Testimony  
File No.: ER-2010-0355  
Date Testimony Prepared: February 22, 2011

**MISSOURI PUBLIC SERVICE COMMISSION**  
**UTILITY OPERATIONS DIVISION**

**TRUE-UP DIRECT TESTIMONY**

**OF**

**DAVID W. ELLIOTT**

**KANSAS CITY POWER & LIGHT COMPANY**

**FILE NO. ER-2010-0355**

*Jefferson City, Missouri*  
*February 2011*

**\*\*Denotes Highly Confidential Information\*\***

**NP**

*KCP&L 303 NP*  
Staff Exhibit No. ~~KCP&L 292 NP~~  
Date 3/3/11 Reporter JMB  
File No. ER-2010-0355



1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12

**TRUE-UP DIRECT TESTIMONY**

**OF**

**DAVID W. ELLIOTT**

**KANSAS CITY POWER & LIGHT COMPANY**

**FILE NO. ER-2010-0355**

13 Q. Please state your name and business address.

14 A. David W. Elliott, 200 Madison Street, Jefferson City, Missouri 65101.

15 Q. Are you the same David W. Elliott employed by the Missouri Public Service  
16 Commission (Commission) that contributed to Staff's Construction Audit and Prudence  
17 Review of Iatan Construction Project for Costs Reported as of June 30, 2010, filed on  
18 November 4, 2010 in this case?

19 A. Yes.

20 Q. What is the purpose of your true-up direct testimony?

21 A. The purpose of my true-up direct testimony is to address the additional 36  
22 change orders I reviewed related to the Iatan Construction Project since September 20, 2010.

23 Q. Did you find any engineering concerns with these additional 36 change orders?

24 A. No. Please see Schedule 1 for the details of my analysis.

25 Q. Does this conclude your true-up direct testimony?

A. Yes, it does.

**Schedule 1**

**Is Deemed**

**Highly Confidential**

**In Its**

**Entirety**