

Exhibit No.:
Issues: Revenue Requirement
Witness: Seoung Joun Won, Ph.D.
Sponsoring Party: MO PSC Staff
Type of Exhibit: True-up Rebuttal Testimony
Case No.: ER-2014-0370
Date Testimony Prepared: July 14, 2015

MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

TRUE-UP REBUTTAL TESTIMONY

OF

SEOUNG JOUN WON, Ph.D.

KANSAS CITY POWER & LIGHT COMPANY

CASE NO. ER-2014-0370

*Jefferson City, Missouri
July 2015*

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

*Staff Exhibit No. 258-NP
Date 7/20/15 Reporter Jenni
File No. ER-2014-0370*

NP

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of Kansas City Power & Light)
Company's Request for Authority to)
Implement a General Rate Increase for) Case No. ER-2014-0370
Electric Service)

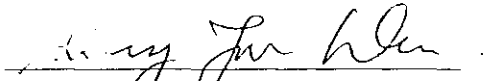
AFFIDAVIT OF SEOUNG JOUN WON, Ph.D.

State of Missouri)
County of Cole) ss.
County of Cole)

AFFIDAVIT

COMES NOW Seoung Joun Won, Ph.D. and on his oath declares that he is of sound mind and lawful age; that he contributed to the attached True-Up Rebuttal Testimony and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.



Seoung Joun Won, Ph.D.

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 14th day of July, 2015.



NOTARY PUBLIC



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TRUE-UP REBUTTAL TESTIMONY

OF

SEOUNG JOUN WON, Ph.D.

KANSAS CITY POWER & LIGHT COMPANY

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1 ANNUALIZATION OF CUSTOMER CHANGES

2 Q. Are there any new known and measurable customer changes in the LPS class
3 of KCPL during the true-up period?

4 A. Yes. According to KCPL's response to Staff Data Request No. 0649, there is a
5 LPS customer who terminated service after the update period ending December 31, 2014, and
6 during the true-up period of May 31, 2015.

7 Q. When did KCPL terminate providing service to this customer?

8 A. According to KCPL's response, the service for this customer terminated on
9 March 18, 2015.

10 Q. Did Staff conduct a true-up revenue adjustment for the terminating customer?

11 A. Yes. Staff annualized the usage of the customer and made the true-up revenue
12 adjustment for the terminating customer. Attached is Schedule SJW-1 which is KCPL's
13 employee Lisa Casteel confirmation email on the terminating customer.

14 Q. Are there any other known and measurable usage and revenue true-up changes
15 for the LPS class?

16 A. Yes. There was a new customer added between December 31, 2014 and May
17 31, 2015. The information had been already accounted in my true-up direct testimony and
18 workpaper.

19 Q. Please summarize your true-up rebuttal testimony.

20 A. During the true-up period, there was a new customer who initiated service and
21 a customer who terminated service in the LPS class. Staff accounted for this net
22 annualization by increasing usage and revenues by approximately ** ____ ** million dollars.

NP

True-up Rebuttal Testimony of
Seoung Joun Won, Ph.D.

1 Q. Does the approximately additional ** ___ ** million dollars in the LPS class
2 impact the Non-Unanimous Stipulation and Agreement on Certain Issues ("Agreement")
3 concerning Class Cost-of-Service and Rate Design?

4 A. No. Staff continues to support the Agreement that the Commission should
5 allocate any increase to the revenue requirement resulting from this case as an equal
6 percentage increase to all classes.

7 Q. Does this conclude your true-up rebuttal testimony?

8 A. Yes, it does.

NP

Schedule SJW-1

Is Deemed

Highly Confidential

In Its Entirety