

Line No.		Reconcile Staff 3-31-12 Case with L&P 3-31-12 Cutoff		Reconcile Staff 3-31-12 Case with L&P 8-31-12 Update Projection		
			\$		\$	
1	<b>GMO - L&amp;P Total Revenue Requirement Difference</b>		14,634,354		21,536,362	
2		Sub-Sub-Total	Sub-Total	Sub-Sub-Total	Sub-Total	
3	<b>Rate of Return &amp; Capital Structure</b>					
4	Value of Capital Structure Issue - Staff / Company	2,105,531		447,649		Timing
5	Capital Structure Impact on Interest Expense Deduction	1,186,513		(283,962)		
6	Return on Equity Issue - MPS 10.40%, Staff - 9.00%	(5,463,529)		(5,436,278)		
7	<b>Sub-Total Rate of Return and Capital Structure Differences</b>		(2,191,485)		(5,272,591)	
8						
9	<b>Rate Base Issues</b>					
10						
12	Retirement of General Plant not in Company's March case	(435,681)		(435,681)		
14	Ralph Green (transfer to L&P) Plant	1,881,003		1,881,003		
15	Unadjusted Plant	(53,452)		(1,155,185)		
16	Retirement of General Plant not in Company's March case	435,681		435,681		
17	Rebalance Reserves	(992,812)		(992,812)		
18	Ralph Green (transfer to L&P) Depreciation Reserve	(1,122,804)		(1,122,804)		
19	Unadjusted Depreciation Reserve	58,130		331,853		
20	Cash Working Capital	329,180		246,966		Timing
21	Materials and Supplies	(353)		(353)		Timing
22	SO2 Emission Allowances	-		(707)		Timing
24	Prepayments - SJLP Pensions (Prior method)	-		171,128		Timing
25	Fuel Inventory- Oil	(5,735)		(323)		
26	Fuel Inventory - Coal	(167,521)		(177,919)		
27	Fuel Inventory - Propane, Tires, Biofuel	(2,586)		(2,888)		
28	DSM/EE Deferral	-		(78,999)		Timing
29	Iatan 1 & Common Regulatory Asset	-		3,806		Timing
30	Iatan 2 Regulatory Asset	(0)		2,377		Timing
31	Regulatory Asset - ERISA Minimum Tracker	-		(2,093)		Timing
32	Regulatory Asset - FAS 87 Pension Tracker	(0)		(64,503)		Timing
33	Regulatory Asset - FAS 87 Prepaid Pension	(0)		(83,998)		Timing
34	Regulatory Asset (Liability) - OPEB Tracker	(0)		2,012		Timing
35	Regulatory Asset - Renewable Energy Standards	(44,026)		(137,285)		
36	Customer Advances for Construction	6,229		6,229		Timing
38	Deferred Income Taxes	(266,558)		1,081,141		
39	Federal Tax Offset - STAFF ONLY	(33,418)		(33,418)		Timing
40	State Tax Offset - STAFF ONLY	(5,362)		(5,362)		Timing
41	Interest Expense Offset - STAFF ONLY	(277,897)		(277,897)		Timing
42						
43	<b>Sub Total - Rate Base Issues</b>		(697,984)		(410,031)	
44						
45	<b>Income Statement - Revenue Issues</b>					
48	Forfeited Discounts	(6,529)		(6,529)		Timing
51	Billing Adjustment	(19,449)		(19,449)		
52	Weather Rate Switch Adjustments	(71,958)		(71,958)		
53	Revenue Adjustments for Excess Facilities	77,044		77,044		
54	Other Revenue Adjustments for Excess Facilities	(77,044)		(77,044)		
55	Large Customer Rate Switch Adjustment	(192,650)		(192,650)		
56	Annualize for rate change	(142,546)		(142,546)		

ORC Exhibit No. 317  
 Date 10-23-12 Reporter ~~JK~~  
 File No. ER-2008-0174  
 ER-2008-0175

Line No.		Reconcile Staff 3-31-12 Case with L&P 3-31-12 Cutoff	Reconcile Staff 3-31-12 Case with L&P 8-31-12 Update Projection	
57	L&P Phase in shortfall	1,870,245	1,870,245	
60	365 Days Adjustment	(192,972)	(192,972)	
61	Reverse "plug" to test year book revenues	(69,159)	(69,159)	
62	Growth Adjustment	189,336	189,336	
63	To annualize off system sales New Margin	(1,734,012)	(1,091,623)	
65	Transmission Revenue	143,970	143,970	
66	SPP Loss Rev and New RNU	8,740	76,643	
67	Remove Non firm OSS Rev	937,749	937,749	
69				
70	<b>Sub Total - Revenue Issues</b>		1,431,058	
71		720,766		
72	<b>Income Statement - Expense Issues</b>			
73	Amortization of Proceeds from EPA Auction Process	1	1	
74	Purchased Power (Capacity)	(915,000)	(915,000)	
75	Fuel/P.P. (Energy)/Fuel Adders	(9,048,654)	8,715,181	Offset Below
76	Per Books Steam Issue	8,715,172	(8,515,352)	Offset Above
78	Injuries and Damages	37,738	37,738	Timing
79	Bad Debt Expense	(122,136)	(269,165)	Timing
80	Economic Relief Pilot Program	(135,148)	(358,385)	
82	Rate Case Expense	71,263	(18,365)	
84	DSM/EE Adjustment	-	(5,191,667)	
86	Transmission of Elec by Others/Acct	-	(66,044)	
87	Payroll Taxes	57,743	57,743	Timing
88	Credit Card and Electronic Check Fee Expense	(16,983)	(6,784)	Timing
89	Property Taxes	20,960	(46,563)	
90	Amortization of Merger Transition Costs	(890,495)	(890,495)	
91	Amortization of Iatan 1 Regulatory Asset	(1)	(1)	
93	Intercompany Off System Sales	1	1	
94	Incentive Compensation	(29,930)	(29,930)	Timing
95	ORVS	(162,888)	(162,888)	
97	Insurance	6,315	(59,664)	Timing
99	SPP Schedule 1A Admin Fees	-	(26,409)	
101	Other Benefits	(108,577)	(108,577)	Timing
102	Amort of prior method reg assets E	(120,365)	(124,154)	Timing
104	OPEB SFAS 106	(0)	2,365	Timing
105	401 k	23,029	23,029	Timing
106	SERP	(138,988)	(160,062)	Timing
107	Pension	(186,591)	(262,405)	
109	GREC Bank Fees	(2,284)	13,525	Timing
110	Payroll Annualization	554,659	554,659	
111	Generation Maintenance Expense	66,353	66,353	
112	Dues and Donations	(5,868)	(5,868)	Timing
113	Advertising	(22)	(22)	Timing
114	Regulatory Assessments	(2,980)	(30,780)	Timing
115	Normalize Lease Expense	(3,612)	(33,051)	Timing
116	Misc. Test Year Adjustments (CS-11)	(22,958)	(22,959)	Timing
117	Renewable Energy Standards	(858,136)	(837,362)	

Line No.		Reconcile Staff 3-31-12 Case with L&P 3-31-12 Cutoff	Reconcile Staff 3-31-12 Case with L&P 8-31-12 Update Projection	
118	Eliminate O&M Depreciation Expense	(542,739)	(542,739)	Timing
119	Distribution field Intellegence	-	(104,198)	
120	Iatan 2 O&M	79,876	193,327	Timing
121	Iatan 2 O&M Tracker	0	(69,525)	Timing
122	Distribution Maintenance	(33,187)	(33,187)	Timing
123	Transmission Maintenance	8,834	8,834	Timing
124	Annualize Depreciation Expense	546,413	631,609	Timing
125	Per Books Other - Iatan Construction Accounting Depreciation	207,125	207,125	
128	Remove 2007 Ice Storm AAO Amortization	(1,059,624)	(1,059,624)	
129				
130	<b>Sub Total - Operations &amp; Maintenance Expense Issues</b>		(9,439,736)	
131				
133	Straight Line Tax Depreciation Difference	(0)	0	
134				
135	<b>Depreciation adjustments</b>		\$0	
136				
137	<b>Income Tax Issues - Income Statement</b>			
138	Book Depreciation - EMS Income Statement	444,110	498,566	Timing
139	Transportation Depreciation - Clearing Accts.	(175,810)	(179,542)	Timing
140	Straight Line Tax Depreciation	(429,633)	(436,385)	Timing
141	Tax Depreciation in Excess of S/L Depr	429,632	9,851,507	Timing
142	Straight Line Amortization	5	(90)	Timing
143	Tax Amoritazion in Excess of S/L Depr	(5)	830	Timing
144	Current Income Tax	(63,381)	837,984	Timing
145	Tax Depreciation in Excess of S/L - Deferred Income Tax	(429,632)	(9,851,507)	Timing
146	Tax Amoritazion in Excess of S/L Depr	6	(851)	Timing
147				
148	<b>Sub Total - Income Tax Issues - Income Statement</b>		\$720,513	
149				
151	Per Books Differences other	(65)	(65)	
152				
154	Difference in Tax Gross Up Factor	97,134	97,134	
155				
156	Total Value of All Issues	(6,308,027)	(12,873,718)	
157				
158	Unreconciled Differences	(107,401)	(443,718)	
159				
160	<b>Staff Revenue Requirement at March 30,2012 - Filed August 11, 2012</b>	<b>\$ 8,218,926</b>	<b>\$ 8,218,926</b>	
161				
162				
163	<b>Office of the Public Counsel</b>			
164	Return on Equity - 9.1%	372,240		
165	Value of Capital Structure Issue - OPC/Staff	(1,421,955)		
166	Capital Structure impact on Interest Expense Deduction	(1,055,114)		
167	Rate Case Expense	(259,662)		
168	2007 Ice Storm Amortization	(353,208)		
169	Total Office of the Public Counsel - Issue Value	(2,717,700)		
170	<b>Office of the Public Counsel - Revenue Requirement</b>	<b>\$ 5,501,226</b>		

Line No.		Reconcile Staff 3-31-12 Case with L&P 3-31-12 Cutoff	Reconcile Staff 3-31-12 Case with L&P 8-31-12 Update Projection
171			
172	<b>United States Department of Energy</b>		
173	Return on Equity - 9.5%		1,957,981
174	Value of Capital Structure Issue - DOE/Staff		(1,667,634)
175	Capital Structure impact on Interest Expense Deduction		783,669
176	Total United States Department of Energy - Issue Value		1,074,016
177	<b>United States Department of Energy - Revenue Requirement</b>		<b>\$ 9,292,942</b>
178			
179	<b>Missouri Industrial Energy Consumers</b>		
180	Renewable Energy Standard Costs		(54,288)
181	OVRS		-
182	Bad Debt Expense		(283,491)
183	Fuel Costs		(189,000)
184	Transmission Revenues		(53,000)
185	Renewable Energy Standard Cost Tracker		Note 1
186	Property Tax Tracker		Note 1
187	Total Missouri Industrial Energy Consumers - Issue Value		(579,779)
188	<b>Missouri Industrial Energy Consumers- Revenue Requirement</b>		<b>\$ 7,639,147</b>
	Note 1: No Revenue Requirement Value in the current case.		

**KCPL-Greater Missouri Operations Company**  
**Missouri Public Service (MPS)**  
**Case No. ER-2012-0175**

Revenue Requirement Reconciliation		Reconcile Staff's Mar 2012 Case with Company's Mar 2012 Case 9-11-12 EMS Run		Reconcile Staff's Mar 2012 Case with Company's 8-31-12 Update 9-11-12 EMS Run		Explanation
Line No.		Sub-Sub-Total	Sub-Total	Sub-Sub-Total	Sub-Total	
1	<b>GMO - MPS Total Revenue Requirement Difference</b>		<b>28,554,576</b>		<b>64,313,510</b>	
2						
3	<b>Rate of Return &amp; Capital Structure</b>					
4	Value of Capital Structure Issue - Staff / Company	6,462,904		1,366,345		Timing
5	Capital Structure Impact on Interest Expense Deduction	4,568,469		(135,286)		
6	Return on Equity Issue - MPS 10.4%, Staff - 9.00%	(16,770,242)		(16,592,966)		
7	<b>Sub-Total Rate of Return and Capital Structure Differences</b>		<b>(5,738,869)</b>		<b>(15,361,907)</b>	
8						
9	<b>Rate Base Issues</b>					
10	<b>Plant Issues</b>					
14	Retirement of General Plant -Amort Gen Plt	(1,436,145)		(1,436,145)		
15	Crossroads Plant	(8,220,898)		(8,220,898)		
16	Crossroads Intangible	(481,253)		(481,253)		
17	Ralph Green Plant	(1,899,524)		(1,899,524)		
18	KCI Production Facility	431,415		431,415		
21	Unadjusted Plant	23,037		(814,792)		
22	<b>Reserve Issues</b>					
23	ECORP -Staff's handling of RWIP	(1,330)		(1,330)		
24	Iatan 2 & Common Plant	31,147		31,147		
26	Retirement of General Plant -Amort Gen Plt	1,436,152		1,436,152		
27	Crossroads Plant -Reserve	3,734,314		3,625,813		
28	Rebalancing of General Plant	(2,088,090)		(2,088,090)		
30	Crossroads Intangible -Reserve	276,236		276,236		
31	Ralph Green Plant	1,133,860		1,133,860		
32	KCI Production Facility	(352,657)		(352,657)		
33	Unadjusted Depreciation Reserve	3,726		1,938,307		
34	<b>Rate Base Additions Issues</b>					
35	Cash Working Capital	1,049,734		851,668		Timing
36	Materials and Supplies	218		218		Timing
37	SO2 Emission Allowances	220		4,305		Timing
38	Prepayments	18		18		Timing
39	Fuel Inventory- Oil & Other	(8,855)		56,248		
40	Fuel Inventory - Coal	99,073		(55,674)		
41	Fuel Inventory - Propane, Tires, Biofuel	(4,886)		(8,706)		
42	AAO Def Sibley Rebuild & Western Coal 1990	22		549		Timing
43	AAO Def Sibley Rebuild & Western Coal 1992	147		7,691		Timing
44	DSM/EE Deferral (Vintage 1, 2 & 3)	(0)		(265,781)		Timing
47	Iatan 2 Regulatory Asset (Vintage 1 & 2)	113		4,642		Timing
48	Regulatory Asset - ERISA Minimum Tracker	(0)		65,187		Timing
49	Regulatory Asset - FAS 87 Pension Tracker	(0)		(344,468)		Timing
50	Regulatory Asset - FAS 87 Prepaid Pension Exp	0		400,698		Timing
51	Regulatory Asset (Liab) - OPEB Tracker	0		12,247		Timing
52	Regulatory Asset - Renewable Energy Stds	(209,649)		(667,760)		
54	<b>Rate Base Reductions Issues</b>					
57	Deferred Income Taxes	1,096,322		2,845,094		
58	Deferred Income Taxes - AAO, 1990&1992	-		(3,099)		Timing
59	Federal Tax Offset - STAFF ONLY	(116,717)		(116,717)		Timing
60	State Tax Offset - STAFF ONLY	(18,341)		(18,341)		Timing
61	Interest Expense Offset - STAFF ONLY	(823,575)		(823,575)		Timing
62	Deferred Income Tax - Crossroads	(1,836,041)		(1,836,041)		
63						

**KCP&L-Greater Missouri Operations Company**  
**Missouri Public Service (MPS)**  
**Case No. ER-2012-0175**

Revenue Requirement Reconciliation

Line No.		Reconcile Staff's Mar 2012 Case with Company's Mar 2012 Case 9-11-12 EMS Run	Reconcile Staff's Mar 2012 Case with Company's 8-31-12 Update 9-11-12 EMS Run	
64	<b>Sub Total - Rate Base Issues</b>		(8,182,207)	(6,313,353)
65				
66	<b>Income Statement - Revenue Issues</b>			
67	Booked Revenue - Unadjusted	(13,309)	(13,309)	Allocation
68	Forfeited Discounts	(13,296)	(13,296)	Timing
72	Weather/Rate Switch Adjustment	(317,799)	(317,799)	
73	Billing Adjustments	211,118	211,118	
74	Large Customer Rate Switch Adjustment	1,236,308	1,236,308	
75	Annualize for 2009 Rate Change	(115,810)	(115,810)	
76	Large Power New Customer Accounts	(1,377,099)	(1,377,099)	
77	365 Days Adjustment	(302,203)	(302,203)	
78	Growth Adjustment	(445,216)	(445,216)	
79	Reverse test year plug to GL revenues	(760,590)	(760,590)	
81	To annualize off-system sales revenue and cost	(3,430,752)	(6,357,322)	
82	To remove intercompany off-system revenues from the test year	2,625	2,625	
83	To include adjustment reflecting SPP Loss Revenue & Net RNU	(9,093)	(402,918)	
84	To update Wholesale Capacity revenue through March 31, 2012	949	934,924	
85	To remove non-firm OSS revenues	4,201,338	4,201,338	
86	To reflect Net Margin on non-firm OSS	(565,090)	(565,090)	
87	To remove revenue from sales to WAPA	568,909	568,909	
89	Transmission Revenue Credit	230,067	230,067	
90				
91	<b>Sub Total - Revenue Issues</b>		(898,943)	(5,285,363)
92				
93	<b>Income Statement - Expense Issues</b>			
94	Total Oper. & Maint. Expense - Unadjusted	5,856,837	5,856,837	Timing/Allocation (a)
95	Annualized Amortization of SO2 Em. Allow	208	208	Timing
96	Purchased Power (Capacity)	910,386	1,149,152	
97	Pipeline Reservation Charges	108,975	108,975	
98	Fuel/Purchase Power (Energy)/Fuel Adders	(3,171,183)	(4,997,990)	
101	To remove intercompany/rate district transfers from MPS to L&P	(2,625)	(2,625)	
102	Injuries and Damages	(3,039)	(3,039)	Timing
103	Bad Debt Expense	(112,174)	(686,806)	
104	Economic Relief Pilot Program	(373,401)	(1,090,772)	
106	Rate Case Expense	(45,258)	(356,238)	
108	DSM/EE Adjustment	-	(15,649,839)	
110	Transmission of Electricity by Others	(120)	(4,642,801)	
111	Payroll Taxes	142,955	142,955	Timing
112	Credit Card and Electronic Check Fee Expense	(63,506)	(25,368)	Timing
113	Property Taxes	(282,778)	(227,347)	
114	Amortization of Merger Transition Costs	(3,545,473)	(3,545,473)	
115	Amortization of Iatan Regulatory Assets	26	26	Timing
117	To reflect MPS annualized level for incentive compensation	(31,921)	(31,921)	Timing
120	Insurance	26,051	(134,203)	Timing
122	Annualized Steam Production Maintenance	15,836	15,836	
123	Annualized Transmission Maintenance	148,194	148,194	Timing
124	Annualized Distribution Maintenance	252,697	252,697	Timing
125	Annualized General Maintenance	(343,586)	(343,586)	Timing
126	SPP Schedule 1A Admin Fees	40	(374,012)	
129	Payroll Annualization	289,702	289,702	
130	Other Benefits	(468,793)	(468,793)	Timing
131	Pension	(336,321)	(731,416)	

**KCPL-Greater Missouri Operations Company**  
**Missouri Public Service (MPS)**  
**Case No. ER-2012-0175**

Revenue Requirement Reconciliation		Reconcile Staff's Mar 2012 Case with Company's Mar 2012 Case 9-11-12 EMS Run		Reconcile Staff's Mar 2012 Case with Company's 8-31-12 Update 9-11-12 EMS Run	
Line No.					
132	OPEB FAS 106	-		14,047	Timing
133	401 k	9,999		9,999	Timing
134	SERP	(426,903)		(472,816)	
135	ORVS	(527,261)		(527,261)	
136	Pensions-Amortization of ERISA Minimum Tracker	(757,200)		(643,704)	Timing
137	Dues and Donations	(16,555)		(16,555)	Timing
138	Advertising	(85)		(85)	Timing
139	Regulatory Assessments	1,425		(145,746)	Timing
140	Normalize Lease Expense	(1,111)		56,271	Timing
141	Misc. Test Year Adjustments (CS-11)	1		1	Timing
142	Renewable Energy Standards	(4,495,139)		(4,405,413)	
143	Removal of Crossroads O&M	(4,891,031)		(4,891,031)	
145	To include MPS Share of Iatan 2 Maintenance - On-going Level	(91,209)		85,845	Timing
146	To include MPS Share of Iatan 2 Maintenance - Amortization of Tracker	1		(58,771)	Timing
147	Accounts Receivable Bank Fees	(7,040)		(289)	Timing
148	Eliminate Depreciation on O&M Transportation	(1,584,045)		(1,584,045)	Timing
150	Annualize Depreciation Expense	(8,560,380)		(7,857,286)	Timing (e)
151	Sibley AAO Amortization	(1)		(1)	Timing
152	Amortization of Intangible Plant	138		138	Timing
153	Distribution Field Intelligence	-		(325,467)	
154	Unreconciled - O&M Expense	430		430	Timing
155					
156	<b>Sub Total - Operations &amp; Maintenance Expense Issues</b>		(22,394,234)	(46,129,364)	
157	<b>Income Taxes</b>				
158	Annualize Depreciation Expense	(1,779,342)		(1,343,687)	Timing
159	Straight Line Tax Depreciation Difference	2,432,123		2,107,874	Timing
160	Book Amort - Sftwre & Other Intang Plant	(272)		(272)	Timing
161	Straight Line Tax Amortization	188		(243)	Timing
162					
163	<b>Depreciation adjustments</b>		\$652,696	763,672	
164					
165	<b>Income Tax Issues - Income Statement</b>				
168	Transportation Depreciation - Clearing Accts.	(508,618)		(506,178)	Timing
170	Tax Depreciation in Excess of S/L Depr	(2,432,123)		5,547,114	Timing
171	Tax Depreciation in Excess of S/L - Deferred Income Tax	2,432,123		(5,547,114)	Timing
172	Tax Amortization in Excess of S/L Amort	(188)		(527)	Timing
173	Tax Amortization in Excess of S/L Amort	188		527	Timing
176					
177	<b>Sub Total - Income Tax Issues - Income Statement</b>		(\$508,618)	(506,178)	
178					
179	Difference in Tax Gross Up Factor		(583)	(1,312)	
180					
181	<b>Total Value of All Issues</b>		(37,070,756)	(72,833,805)	
182					
183	Unreconciled Difference/Rounding		(914)	3,200	
184					
185	<b>Staff Revenue Requirement at March 31, 2012</b>		(8,517,095)	(8,517,095)	
186					

**KCPL-Greater Missouri Operations Company**  
**Missouri Public Service (MPS)**  
**Case No. ER-2012-0175**

Revenue Requirement Reconciliation		Reconcile Staff's Mar 2012 Case with Company's Mar 2012 Case 9-11-12 EMS Run		Reconcile Staff's Mar 2012 Case with Company's 8-31-12 Update 9-11-12 EMS Run	
Line No.					
187	(a) Row 94, Total Oper. & Maint. Expense - Unadjusted, includes \$5.5 million and row 150, Annualize Depreciation Expense, includes (\$5.5 million) for a timing issue. When the timing issue is removed, the negative amounts on row 150 would be less by this amount and row 94 would reflect only an allocation issue of \$321,592.				
188					
196	<b>Office of the Public Counsel</b>				
197	Return on Equity - 9.1%			995,057	
198	Value of Capital Structure Issue - OPC/Staff			(4,214,098)	
199	Capital Structure impact on Interest Expense Deduction			\$ (3,204,400)	
200	Rate Case Expense			\$ (532,080)	
201	Sibley AAO (Rate Base and Expense)			\$ (183,995)	
202	Total Office of the Public Counsel - Issue Value			\$ (7,139,516)	
203	<b>Office of the Public Counsel - Revenue Requirement</b>			<b>\$ (15,656,611)</b>	
204					
205	<b>United States Department of Energy</b>				
206	Return on Equity - 9.5%			\$ 5,787,214	
207	Value of Capital Structure Issue - DOE/Staff			\$ (4,942,188)	
208	Capital Structure impact on Interest Expense Deduction			\$ 2,384,117	
209	Total United States Department of Energy - Issue Value			\$ 3,229,143	
210	<b>United States Department of Energy - Revenue Requirement</b>			<b>\$ (5,287,952)</b>	
211					
212	<b>Missouri Industrial Energy Consumers</b>				
213	Renewable Energy Standard Costs			\$ (1,366,555)	
214	OVRs			\$ -	
215	Bad Debt Expense			\$ (1,295,445)	
216	Overtime			\$ (154,463)	
217	Crossroads ADIT			\$ -	
218	Fuel Costs			\$ (380,000)	
219	Transmission Revenues			\$ (84,000)	
220	Renewable Energy Standard Cost Tracker			Note 1	
221	Property Tax Tracker			Note 1	
222	Total Missouri Industrial Energy Consumers - Issue Value			\$ (3,280,463)	
223	<b>Missouri Industrial Energy Consumers - Revenue Requirement</b>			<b>\$ (11,797,558)</b>	
Note 1: No Revenue Requirement Value in the current case					