

IN THE MATTER OF KCPL

BEFORE THE PUBLIC SERVICE COMMISSION

STATE OF MISSOURI

TRANSCRIPT OF PROCEEDINGS

True-Up Hearing

July 20, 2015

Jefferson City, Missouri

Volume 21

In The Matter Of Kansas City)
Power & Light Company's Request) File No. ER-2014-0370
For Authority To Implement a)
General Rate Increase for)
Electric Service)

MICHAEL BUSHMANN, Presiding
SENIOR REGULATORY LAW JUDGE

ROBERT S. KENNEY, Chairman,
STEPHEN M. STOLL,
WILLIAM P. KENNEY,
DANIEL Y. HALL,
SCOTT T. RUPP,
COMMISSIONERS

REPORTED BY:
Jenni Leibach, CCR Number 1108
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A P P E A R A N C E S

1
2 ROBERT J. HACK, Attorney at Law
3 ROGER W. STEINER, Attorney at Law
4 Kansas City Power & Light Company
5 1200 Main, 16th Floor
6 Kansas City, Missouri 64105
7 816.556.2791

8 FOR: Kansas City Power & Light Company

9
10 KARL ZOBRIST, Attorney at Law
11 Dentons
12 4520 Main Street, Suite 1100
13 Kansas City, Missouri 64111
14 816.460.2545

15 FOR: Kansas City Power & Light Company

16
17 JAMES M. FISCHER, Attorney at Law
18 Fischer & DORITY, PC
19 101 Madison, Suite 400
20 Jefferson City, Missouri 65101
21 573.636.6758

22 FOR: Kansas City Power & Light Company

23
24 MARK W. COMLEY, Attorney at Law
25 601 Monroe Street, Suite 301
Jefferson City, Missouri 65102
573.634.2266

FOR: City of Kansas City, Missouri

CAROLE L. ILES, Attorney at Law
EDWARD F. DOWNEY, Attorney at Law
Bryan Cave
221 Bolivar Street, Suite 101
Jefferson City, Missouri 65101
573.556.6622

FOR: Missouri Industrial Energy Consumers

DAVID WOODSMALL, Attorney at Law
308 E. High Street, Suite 204
Jefferson City, Missouri 65101
573.636.6006

FOR: Midwest Energy Consumers Group

JOHN COFFMAN, Attorney at Law
871 Tuxedo Boulevard
St. Louis, Missouri 63119
573.424.6779

FOR: Consumers Council of Missouri

IN THE MATTER OF KCPL

1 ALEXANDER ANTAL, Associate General Counsel
301 West High Street
2 Jefferson City, Missouri 65102
573.522.3304
3 FOR: Missouri Division of Energy
4 SEAN TSHIKORORO, Attorney at Law
1000 Independence Avenue Southwest
5 Washington, DC 20585
202.586.6918
6 FOR: US Department of Energy
7 ANDY ZELLERS, General Counsel
Brightergy
8 1712 Main Street, Floor 6
Kansas City, Missouri 64108
9 816.897.1049
10 JAMES B. LOWERY, Attorney at Law
Smith Lewis, LLP
11 111 South 9th Street
Columbia, Missouri 65201
12 573.443.3141
FOR: Ameren Missouri
13 HENRY B. ROBERSTON, Attorney at Law
319 N. 4th Street, Suite 800
14 St. Louis, Missouri 63102
314.231.4181
15 FOR: Sierra Club
16 SUNIL BECTOR, Attorney at Law
85 Second Street, 2nd Floor
17 San Francisco, California 64105
415.977.5759
18 FOR: Sierra Club
19 THOMAS CMAR, Attorney at Law
Earthjustice
20 1101 Lake Street, Suite 403B
Oak Park, Illinois 60301
21 312.257.9338
22 FOR: Sierra Club
23 LISA PERFETTO, Attorney at Law
Earthjustice
24 48 Wall Street, 19th Floor
New York, New York 10005
25 212.845.7388

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21
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23
24
25

MARC D. POSTON, Deputy Public Counsel
TIMOTHY OPITZ, Assistant Public Counsel
PO Box 2230
Jefferson City, Missouri 65102
573.751.5558

FOR: Office of the Public Counsel

KEVIN A. THOMPSON, Chief Staff Counsel
NATHAN WILLIAMS, Deputy Counsel
CYDNEY D. MAYFIELD, Senior Staff Counsel
NICOLE MERS, Assistant Staff Counsel
WHITNEY PAYNE, Assistant Staff Counsel
MARCELLA MUETH, Assistant Staff Counsel
COLLEEN M. DALE, Senior Counsel
JEFF KEEVIL, Staff Counsel

200 Madison Street, Suite 800
PO Box 360
Jefferson City, Missouri 65102-0360
573.751.4140

FOR: Staff of the Missouri Public Service Commission

PROCEEDINGS

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1 (KCP&L Exhibit Numbers 162 through 167 were
2 marked for identification by the court reporter.)

3 (Staff Exhibit Numbers 248 through 259 were
4 marked for identification by the court reporter.)

5 11:33 JUDGE BUSHMANN: Let's go on the record. Good
6 morning. Today is July 20th, 2015, and this is the final day
7 of hearings for the Kansas City Power & Light rate case.
8 Today's topics will be Issue 24 dealing with revenues that
9 was left over from the evidentiary hearing and all the
10 true-up issues.

11 11:34 And before we get into openings, I wanted to
12 deal with one preliminary matter. Kansas City Power & Light
13 has requested reconsideration of my previous ruling that
14 Exhibit 152 should not be admitted into the hearing. After
15 reviewing the arguments of the Company and Public Counsel,
16 I've concluded that the previous ruling was an error.
17 Section 536.070(6) of the Revised Statutes of Missouri
18 requires state agencies to take official notice of all
19 matters of which the courts take judicial notice.

20 11:34 Missouri Supreme Court said in Schweich v.
21 Nixon, 408 SW 3d 769, the courts may take judicial notice of
22 a legislative bill or the proceedings by which laws are
23 enacted, including legislative journal entries and
24 legislative records. Exhibit 152 contains the legislative
25 history of Senate Bill 179, so the Commission will take

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1 official notice of that legislative history and admit

2 11:35 Exhibit 152 into the record.

3 11:35 (Exhibit Number 152 was received into evidence
4 by Judge Bushmann.)

5 11:35 JUDGE BUSHMANN: Other than that, are there
6 any procedural matters or preliminary matters that the
7 parties need to discuss before we proceed?

8 11:35 MR. HACK: Just wanted to alert you to two
9 things, Judge. One is that on the LGS/LP rate switching
10 question, the Staff and the Company have had continued
11 conversations and believe that we have reached agreement in
12 principle as to the resolution of that issue. So our intent
13 would be to put the witnesses up and get the testimony in,
14 but we will follow it up with a settlement agreement on that
15 piece as well as the Company's agreement to the Staff's
16 billing determinants for purposes of setting rates --
17 calculating rates.

18 11:36 JUDGE BUSHMANN: Very good.

19 11:36 MR. HACK: So that's one. Two is that the
20 Staff will be offering a revised EMS run, revenue requirement
21 run that reflects changes to their fuel and purchase power
22 expense. So I would say it's corrections to Staff's fuel and
23 purchase power expense and that will come in with

24 11:36 Mr. Featherstone.

25 11:36 JUDGE BUSHMANN: Very good. Any other parties

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1 have anything we need to bring up?

2 11:36 MR. WOODSMALL: Just a note that I don't know
3 how this will impact things. I've notified Company several
4 times that MEGC wanted to be a part of any settlement
5 discussions. Apparently settlement discussions have occurred
6 regarding the LGS/LP rate design. This is all new to me. So
7 I don't know how it will effect things. I'll look at that,
8 I'll consider whether I need to oppose that stipulation, but
9 this could have been avoided if they would contacted parties
10 about this settlement.

11 11:37 JUDGE BUSHMANN: Okay. Next.

12 11:37 CHAIRMAN KENNEY: Why did you guys not contact
13 him?

14 11:37 MR. HACK: We were having -- we discovered an
15 error in our run over the weekend. We talked to staff. We
16 didn't come to an agreement, really, until ten minutes before
17 we got in here.

18 11:37 CHAIRMAN KENNEY: Okay.

19 11:37 MR. WOODSMALL: Can you tell us what the
20 settlement --

21 11:37 MR. HACK: The numbers -- the numbers -- the
22 Staff calculation of the revenue -- or the revenue loss
23 impact of rate switchers was 250,000. We had calculated it
24 at a million. Our correction put it at 590. The agreement
25 in principle puts it at a half million.

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1 11:38 MR. WOODSMALL: Okay. And that would be
2 placed on LGS and LP?

3 11:38 MR. HACK: That's -- I'm going to look at my
4 folks. Yes, yes.

5 11:38 MR. WOODSMALL: Okay.

6 11:38 JUDGE BUSHMANN: Anything further on that?
7 All right. Let's have openings and the first opening would
8 be Kansas City Power & Light.

9 11:38 MR. FISCHER: Good morning. We're finally
10 nearing the end of the KCP&L rate hearings, as the judge just
11 mentioned. Today we'll be hearing the testimony regarding
12 the true-up issues, basically truing the numbers up to a test
13 year ending May 31, 2015.

14 11:38 At the time the Company filed its original
15 case back in October of last year, the Company requested a
16 rate increase of \$120.9. And as I discussed in our opening
17 statement back in June, the case was primarily driven by
18 KCP&L's share of the LaCygne environmental retrofit and the
19 significant investments that had occurred out of Wolf Creek,
20 as well as increases in transmission expenses and property
21 taxes and miscellaneous infrastructure investments of various
22 sorts.

23 11:39 KCP&L's true-up case now reflects a revenue
24 deficiency of 112.7 million. The revised revenue requirement
25 reflects the very settlements that we've entered into along

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1 the way and now have been approved by the Commission.

2 11:39

3 The Staff's revenue requirement is reflected
4 in the revised Staff accounting cycles, which there was a
5 version filed last Wednesday. And as I understand it, they
6 will be updating that range today and now is recommending a
7 rate increase in the range of, I believe, 76.8 million to
8 87.3 million dollars based on an overall rate of return in
9 the range of 7.28 percent to 7.53 percent. That's the return
10 on investment. Staff's testimony has confirmed that the
11 LaCygne plant has met its in-service criteria and Staff has
12 not proposed prudence adjustments related to that project.

13 There are a few issues to be heard in the
14 true-up testimony today. The impact of the Independence
15 Power & Light's recent membership into the Southwest Power
16 Pool upon Kansas City Power & Light is the first issue I'd
17 like to address. Independence joined the Southwest Power
18 Pool and has been integrated into SPP's KCP&L zone effective
19 June 1st, 2015. This results in a net detrimental impact to
20 Kansas City Power & Light Company of about four and a half
21 million dollars on a total company basis, or approximately
22 2.6 million on a jurisdictional Missouri basis.

23 11:41

24 In other words, KCP&L will be seeing increases
25 in its transmission and expenses of 2.6 million dollars on a
Missouri jurisdictional basis and that's an annual figure.
Although SPP and Independence Power & Light have been

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1 evaluating the rate impacts or rate effects of different
2 scenarios for Independence to join SPP, since at least
3 October of last year, KCP&L wasn't informed until February
4 2015 of the details of the integration of Independence into
5 the KCP&L zone after the decision was made to place
6 independence into the KCP&L zone.

7 11:41 KCP&L has aggressively reached out to both
8 Independence and SPP to express our concerns about this
9 approach since it has an adverse impact upon KCP&L. However,
10 these efforts have been unsuccessful, and on April 13, 2015,
11 SPP filed with the FERC tariff revisions to incorporate
12 Independence into the KCP&L zone. The FERC tariff became
13 effective on June 1st, 2015.

14 11:42 KCP&L's continuing to fight these new rates,
15 but the ultimate adverse impact upon KCP&L will be of an
16 increase of transmission expenses of 2.6 million dollars on a
17 Missouri jurisdictional basis. KCP&L believed the impact of
18 this inclusion of Independence should be reflected in the
19 true-up revenue requirement. But I should say that if KCP&L
20 is successful in its efforts at the FERC, then there would be
21 a refund if the detrimental impact is reduced.

22 11:42 And also it's important to know that if
23 transmission expenses are included in the fuel adjustment
24 clause or in a transmission tracker, then this would not be
25 an issue at all since these transmission expenses would be

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1 captured in the FAC or the transmission tracker.

2 11:43 Turning just briefly to what we just discussed
3 about rate switching, there has been an issue about the
4 impact of the non-unanimous stipulation and agreement on rate
5 design, if that was approved by the Commission. KCP&L has
6 opposed that non-unanimous stipulation entered into by the
7 Staff, the Public Counsel, and some of the interveners, but
8 if the Commission does approve that stipulation and
9 agreement, several commercial and industrial customers will
10 migrate from their current rate to another more advantageous
11 rate for their more particular circumstances.

12 11:43 And as Mr. Hack explained, we've now reached
13 an agreement in principle with Staff that the rate impact of
14 that -- or the revenue impact of that would be half a million
15 dollars, and that will be reflected in a stipulation and
16 agreement that would be filed with the Commission on behalf
17 of the Company and Staff.

18 11:44 Then turning briefly to a couple of other
19 issues. On Thursday, July the 16th, Staff filed a pleading
20 adopting KCP&L's estimate of its variable fuel and purchase
21 power expense. There is one additional issue, though,
22 related to fuel and purchase power and that relates to the
23 expiration of two capacity sales agreements that will expire
24 on September 30, 2015, the day after new rates are expected
25 to become effective.

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1 11:44 KCP&L had agreed to provide energy service to
2 the Kansas Municipal Energy Agency on the same basis that it
3 provides electric service to its retail customers. Since
4 it's known and measurable that the contracts with this
5 agency, KMEA are ending on September 30th, the day after the
6 new rates go into effect, KCP&L believes it's appropriate to
7 remove the revenues and the costs associated with this
8 contract from the revenue requirement in this case.

9 11:45 This issue is worth approximately \$814 million
10 on a Missouri jurisdictional basis. But like the
11 Independence Power & Light issue, this KMEA issue would not
12 be an issue if the Company is granted an FAC in this
13 proceeding.

14 11:45 In its surrebuttal testimony in the main
15 hearing, the Public Counsel proposed to disallow certain
16 legal fees from KCP&L's rate case expense and Public
17 Counsel's witness, Mr. Addo, has updated that adjustment in
18 its true-up testimony. KCP&L Darriin Ives disagrees with
19 these adjustments and has addressed this issue in the true-up
20 rebuttal.

21 11:45 And then the last issue involves the Iatan 2
22 in common O & M amortizations. There has been several
23 vintages of the deferrals of the Iatan and common O & M costs
24 over the last several rate cases. Public Counsel's witness
25 Addo has proposed to aggregate the unamortized balances of

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1 vintages one through five at September 30, 2015, and amortize
2 the balance over three years in order to maintain one tracker
3 going forward.

4 11:46 We're -- KCP&L is in agreement with Mr. Addo's
5 treatment of vintages two through five, but disagrees with
6 the treatment of vintage one. KCP&L has previously been
7 granted an amortization amount for vintage one, which began
8 with the effective date of rates in the 2012 rate case and
9 that's currently included in base rates and still being
10 amortized at the time of the true-up of this case.

11 11:46 We believe that the partial non-unanimous
12 stipulation and agreement as to certain issues filed on
13 11:46 July 1st and approved on Friday of last week appropriately
14 handles this particular issue. Under that stipulation, both
15 Staff and KCP&L have included vintage one amounts previously
16 authorized and in effect at the end of May 2015, the true-up
17 period, in its cost of service.

18 11:47 The Company recommends the Commission
19 authorize KCP&L to include the annualized expense amount of
20 1.243 million for all vintages one through five associated
21 with Iatan 2 and common O & M expenses in the cost of
22 service. And it's my understanding that the Public Counsel
23 or the Staff is also opposed to the Public Counsel's
24 suggested treatment of that amortization.

25 11:47 With that, I would thank you for your

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1 attention today and for coming in to hear our opening and try
2 to take any questions, if you'd like.

3 11:47 CHAIRMAN KENNEY: No questions, thank you.

4 11:47 COMMISSIONER KENNEY: No questions, thank you.

5 11:47 JUDGE BUSHMANN: Thank you. Opening by Staff.

6 11:47 MR. WILLIAMS: May it please the Commission.

7 For the most part, Staff concurs in what Mr. Fischer just
8 related to you about what the topics are in this case. A big
9 area of disagreement between Staff and the other parties,
10 though, is what the true-up cutoff means. It's Staff's
11 position that that's the end of things. You don't take
12 things out to September 30th.

13 11:48 That leaves the transmission expense issue
14 involving Independence Power & Light, who's in the process of
15 becoming or maybe has become a transmission owner in the
16 Southwest Power Pool by a FERC Order issued June 12th, made
17 effective or retroactive back to June 1st and for which Staff
18 has received no invoice from KCP&L for charges related to
19 that change. What's happening is Independence Power & Light
20 Company is coming within KCP&L Power & Light Company's area
21 within SPP for purposes of transmission. As I said, at this
22 point, Staff has seen no SPP charges related to Independence
23 Power & Light Company becoming a transmission owner in SPP.

24 11:49 The same type of issue is related to the
25 Kansas Municipal Energy Agency contracts. Both of those, as

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1 counsel for KCP&L stated, expire September 30th, 2015, well
2 outside the true-up cutoff date in this case of May 31, 2015.
3 Therefore, it's Staff's position those don't fall within the
4 scope of this case.

5 11:49 And Staff's issue with Public Counsel on the
6 Iatan 2 and the common amortization is based upon the same.
7 Public Counsel's proposing to run that amortization out to
8 September 30th of 2015. That's well beyond the true-up
9 cutoff date in this case. So that's Staff's basis for
10 opposing that position by Public Counsel.

11 11:49 You have in front of you some revised Staff
12 accounting schedules, the numbers that Mr. Fischer related
13 about Staff's position are found on page 1 of 1 of that
14 exhibit. And Mr. Featherstone will be sponsoring it, if you
15 have any questions about it. Please direct those to him. He
16 and Karen Lyons also have the testimony related to the
17 Independence Power & Light Company transmission owner and SPP
18 issue, the Kansas Municipal Energy Agency fuel and purchase
19 power issue, and the Iatan 2 and common amortization issue.
20 Mr. Featherstone particularly on that one.

21 11:50 Staff has nothing further to say at this point
22 and I'll entertain any questions you may have.

23 11:50 CHAIRMAN KENNEY: No question, thank you.

24 11:50 COMMISSIONER KENNEY: No, thank you.

25 11:50 COMMISSIONER RUPP: Thank you.

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1 11:50 JUDGE BUSHMANN: Thank you. Opening by Public
2 Counsel .

3 11:50 MR. POSTON: May it please the Commission.
4 I'm Marc Poston with Public Counsel . For true-up, we --
5 William Addo filed testimony and he addressed basically five
6 issues, and I think there's really only one issue remaining
7 of what he's filed out of true-up.

8 11:51 Two -- the first issue is Iatan 2
9 regulatory asset, second issue is Iatan 1 regulatory asset.
10 It's my understanding we're on board -- the numbers are
11 similar with the Company's numbers. There was the one issue
12 that Mr. Fischer raised about the Iatan 2 O & M tracker. We
13 believe that issue has been resolved by Commission's approval
14 of the stipulation and agreements last week, so we're no
15 longer pursuing that issue.

16 11:51 And then there is the issue of OSS margin
17 regulatory liability. I understand that there's no
18 disagreement on that issue as well.

19 11:51 The last issue, which there is disagreement,
20 is rate case expense. And Mr. Addo's testimony really just
21 updates his numbers based on updated bills that the Company
22 had provided. The only, I guess something you could consider
23 new is that he added a new law firm into his recommendation
24 that the high hourly attorney salaries be dropped down to
25 \$200. Previously, he had recommended that for Denton's and

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1 for Fischer & Dority. There's another -- a third firm the
2 Company's hired to do prep work. I can't think of the name,
3 something Pemberton. Anyway, he's put that company into that
4 same analysis that they should only be charging \$200. So
5 that's basically what his testimony is, just those updates.
6 So with that, I'd entertain any questions.

7 11:52 JUDGE BUSHMANN: Questions?

8 11:52 CHAIRMAN KENNEY: No questions, thank you.

9 11:52 COMMISSIONER KENNEY: No, thank you.

10 11:52 JUDGE BUSHMANN: Thank you. MECCG.

11 11:52 MR. WOODSMALL: Thank you. I'm going to be
12 very brief as well. I want you to think about this case, and
13 you were Commissioners during the recent Empire and Ameren
14 cases and I want you to think, did we have a true-up hearing
15 in those cases? There was no true-up hearing, so why are we
16 having a true-up hearing today?

17 11:53 I can tell you the reason for that. KCP&L is
18 seeking to go outside of the true-up cutoff date to get more
19 money, more revenues in this case. Now, let's put that in
20 context. You heard Mr. Fischer say that KCP&L is now at
21 \$112.7 million of revenue deficiency. That's 14.68 percent.
22 Even under Staff's number, an 11.37 percent. So even when
23 KCP&L is facing a rate increase of 11 and a half to 14 and a
24 half percent, KCP&L still wants to go outside the true-up
25 date. They want to go outside the true-up date for the IPL

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1 issue, they want to go outside of the true-up date for other
2 issues. So I would tell you enough is enough. This company
3 is going to get a large sum of money as a result of this
4 case. It's up to you to enforce the true-up date and tell
5 them enough and that's all they'll get. Thank you.

6 11:54 JUDGE BUSHMANN: Thank you. Any other
7 intervener counsel present that I haven't noticed? Don't see
8 any.

9 11:54 With the Commissioner's approval, I think we
10 would take a lunch break now and take up evidence after that.
11 We'll be in recess until 1:00 when we take up our testimony
12 at that time.

13 12:53 (A break was held.)

14 12:53 (OPC Exhibit Number 318 was marked for
15 identification by the court reporter.)

16 1:00 JUDGE BUSHMANN: Let's come to order. We're
17 back on the record. Ready for Kansas City Power & Light to
18 call the first witness.

19 1:00 MR. HACK: So Judge, our first witness would
20 be Mr. Bell, but he's been waived by all the parties. The
21 parties, I believe, would stipulate to the admission of his
22 testimony, which is Exhibit 162, his true-up direct. And I
23 would offer that at this time.

24 1:01 JUDGE BUSHMANN: Any objections to the receipt
25 of that exhibit? Hearing none, that's received into the

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1 record.

2 1:01 (KCPL Exhibit Number 162 was received into
3 evidence by Judge Bushmann.)

4 1:01 MR. HACK: And then we would call -- KCP&L
5 would call Mr. Burton Crawford.

6 1:01 (BURTON CRAWFORD, having been first sworn by
7 Judge Bushmann, testified as follows:)

8 1:01 JUDGE BUSHMANN: You may proceed.

9 1:01 MR. HACK: Thank you.

10 1:01 DIRECT EXAMINATION

11 1:01 QUESTIONS BY MR. HACK:

12 1:01 Q. State your name for the record, please?

13 1:01 A. Burton Crawford.

14 1:01 Q. And by whom are you applied and in what
15 capacity?

16 1:01 A. Employed by Kansas City Power & Light as
17 director of energy and resource management.

18 1:02 Q. And Mr. Crawford, did you cause to be prepared
19 and filed in this docket certain true-up rebuttal testimony
20 that I'll tell you has been marked for identification as
21 Exhibit 163?

22 1:02 A. I did.

23 1:02 Q. And if I were to ask you the questions posed
24 therein today, would your answers be substantially the same?

25 1:02 A. Yes.

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1 1:02 Q. And are those answers true and correct to the
2 best of your knowledge and belief?
3 1:02 A. Yes.
4 1:02 MR. HACK: With that, I would offer Exhibit
5 163 and tender Mr. Crawford for cross-examination.
6 1:02 JUDGE BUSHMANN: Any objections to that
7 exhibit being received? Hearing none, it's received into the
8 1:02 record.
9 1:02 (KCPL Exhibit Number 163 was received into
10 evidence by Judge Bushmann.)
11 1:02 JUDGE BUSHMANN: First cross would be by MEGG.
12 1:02 MR. WOODSMALL: No questions.
13 1:02 JUDGE BUSHMANN: Public Counsel.
14 1:02 MR. POSTON: No questions.
15 1:02 JUDGE BUSHMANN: Commission Staff?
16 1:02 MR. WILLIAMS: No questions.
17 1:02 JUDGE BUSHMANN: That completes your
18 testimony, Mr. Crawford. Thank you very much.
19 1:02 MR. HACK: I'm sorry for dragging you down
20 here, Burton.
21 1:03 KCP&L would next call Mr. Klote.
22 1:03 (RONALD KLOTE, having been first sworn by Judge
23 Bushmann, testified as follows:)
24 1:03
25 1:03

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1 1:03

DIRECT EXAMINATION

2 1:03 QUESTIONS BY MR. HACK:

3 1:03 Q. State your name for the record, please.

4 1:03 A. It's Ronald A. Klote.

5 1:03 Q. By whom are you employed and what capacity?

6 1:03 A. I'm employed by Kansas City Power & Light as
7 senior manager of regulatory affairs.

8 1:03 Q. Mr. Klote, did you cause to be prepared and
9 filed in this proceeding true-up direct testimony and true-up
10 rebuttal testimony, which has been marked as Exhibits 165 and
11 166, respectively?

12 1:04 A. That's correct.

13 1:04 Q. And if I were to ask you the questions
14 contained in that testimony, would your answers be
15 substantially the same today?

16 1:04 A. They would.

17 1:04 Q. You don't have any corrections or anything to
18 that testimony?

19 1:04 A. No, sir.

20 1:04 Q. And are those answers substantially true and
21 correct to the best of your information, knowledge, and
22 belief?

23 1:04 A. Yes.

24 1:04 MR. HACK: KCP&L would move for the admission
25 of Exhibits 165 and 166 and tender Mr. Klote for cross.

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1 1:04 JUDGE BUSHMANN: Any objections? Those
2 exhibits are received into the record.
3 1:04 (KCPL Exhibit Numbers 165 and 166 were
4 received into evidence by Judge Bushmann.)
5 1:04 JUDGE BUSHMANN: And first cross would be
6 MECG.
7 1:04 MR. WOODSMALL: Yes, very briefly, Your Honor.
8 1:04 CROSS-EXAMINATION
9 1:04 QUESTIONS BY MR. WOODSMALL:
10 1:04 Q. Good afternoon, sir.
11 1:04 A. Good afternoon.
12 1:04 Q. I believe you state in your direct that KCP&L
13 quantifies its revenue deficiency at \$125.7 million; is that
14 correct?
15 1:04 A. That's correct.
16 1:04 Q. Would you accept, subject to check, that that
17 would equal an increase of 14.68 percent?
18 1:04 A. I would.
19 1:05 Q. And Staff quantifies the revenue deficiency at
20 87.3 million; is that correct?
21 1:05 A. Yes, that's their -- that's the top end of
22 their range, yes.
23 1:05 Q. Okay. Would you accept, subject to check,
24 that that would equal an 11.37 percent rate increase?
25 1:05 A. Yes.

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1 1:05 MR. WOODSMALL: No further questions, thank
2 you.

3 1:05 JUDGE BUSHMANN: Any questions by Public
4 Counsel?

5 1:05 MR. POSTON: No questions.

6 1:05 JUDGE BUSHMANN: Questions by Staff?

7 1:05 MR. KEEVIL: One or two very briefly, if I
8 could.

9 1:05 CROSS-EXAMINATION

10 1:05 QUESTIONS BY MR. KEEVIL:

11 1:05 Q. Mr. Klote, regarding the Independence Power &
12 Light issue, as of today's date, has KCP&L provided Staff
13 with a copy of any invoices from the Southwest Power Pool
14 which reflect the charges related to this issue of
15 Independence Power & Light being placed in the KCP&L zone?

16 1:05 A. We have provided the SPP bills, but the charge
17 was not included on that bill because the modeling has not
18 been done by SPP yet. They will settle up and make that
19 retroactive back to June 1st.

20 1:06 Q. So the bills that have been provided to Staff
21 do not include any charge or revenue related to the IPL
22 issue; correct?

23 1:06 A. That's correct.

24 1:06 Q. Because you haven't received any invoices
25 reflecting the IPL charges; correct?

IN THE MATTER OF KCPL

1 1:06 A. That's correct.

2 1:06 Q. **Okay.**

3 1:06 MR. KEEVIL: No further questions.

4 1:06 JUDGE BUSHMANN: Any redirect?

5 1:06 MR. HACK: Yeah, just very briefly.

6 1:06 REDIRECT EXAMINATION

7 1:06 QUESTIONS BY MR. HACK:

8 1:06 Q. **Regarding the SP bills that will reflect IPL's**
9 **transmission owner, when is -- do you have an understanding**
10 **as to when we will get a bill from SPP that reflects June**
11 **billings?**

12 1:06 A. Yeah, we contacted SPP to ask them when that
13 would be included and they gave us an estimate pf probably
14 September that we would see the first bill for -- that would
15 be retroactive back to June 1st.

16 1:07 Q. **But it will be billed for service in June?**

17 1:07 A. Absolutely.

18 1:07 MR. HACK: That's all I have.

19 1:07 JUDGE BUSHMANN: Okay, Mr. Klote, that
20 completes your testimony.

21 1:07 MR. HACK: KCP&L then calls Mr. Rush, Tim
22 Rush.

23 1:07 (TIM RUSH, having been first sworn by Judge
24 Bushmann, testified as follows:)

25 1:07

IN THE MATTER OF KCPL

1 1:07

2 1:07

DIRECT EXAMINATION

3 1:07 QUESTIONS BY MR. HACK:

4 1:07 Q. State your name for the record, please.

5 1:07 A. Tim Rush.

6 1:07 Q. And by whom are you employed and in what
7 capacity?

8 1:07 A. I am the director of regulatory affairs at
9 Kansas City Power & Light Company.

10 1:08 Q. And Mr. Rush, did you prepare and cause to be
11 filed in this proceeding true-up rebuttal testimony, which
12 has been marked as Exhibit 167?

13 1:08 A. I did.

14 1:08 Q. And if I were to ask you -- do you have any
15 corrections that need to be done to that testimony?

16 1:08 A. I do. I have two corrections. On page 3, on
17 line 2, after the word "see," I would like to delete the
18 words "in excess of one million dollars" and replace that
19 with "approximately \$590,000."

20 1:08 On line 12, towards the end of line 12 on the
21 same page, page 3, where it says "over one million dollars,"
22 I would like to replace that with "approximately \$590,000."
23 And that's the only corrections I have.

24 1:08 Q. Now, if I were to ask you the same questions
25 that are posed in Exhibit 167 today and subject to those

1 **corrections you just made, would your answers to those**
2 **questions be substantially the same?**

3 1:09 A. Yes, they would.

4 1:09 **Q. And are those answers true and correct to the**
5 **best of your knowledge and belief?**

6 1:09 A. Yes, they are.

7 1:09 MR. HACK: With that, I would offer Exhibit
8 167 and tender Mr. Rush for cross.

9 1:09 JUDGE BUSHMANN: Objection to that exhibit?
10 Hearing none, it's received into the record.

11 1:09 (KCPL Exhibit Number 167 was received into
12 evidence by Judge Bushmann.)

13 1:09 JUDGE BUSHMANN: First cross would be by MCGG.

14 1:09 MR. WOODSMALL: Thank you, Your Honor. Very
15 briefly.

16 1:09 CROSS-EXAMINATION

17 1:09 QUESTIONS BY MR. WOODSMALL:

18 1:09 **Q. You're familiar with the non-unanimous**
19 **stipulation regarding revenue allocation and rate design that**
20 **was filed by certain parties earlier in this case?**

21 1:09 A. I am.

22 1:09 **Q. And KCP&L has previously objected to that**
23 **stipulation?**

24 1:09 A. That is correct.

25 1:09 **Q. With the agreement that is still left to be**

1 memorialized, the \$500,000 revenue associated with the LGS/LP
2 rate design, if that is approved, KCP&L no longer objects to
3 the revenue allocation or the rate design proposal in that
4 stipulation; is that correct?

5 1:10 A. There are certain pieces that we would
6 continue to object. Those would, but not to the LP/LGS rate
7 design proposal. There's several sections to the stipulation
8 and agreement, and we would not oppose that, but there are a
9 number of other sections that we would continue to oppose.

10 1:10 Q. Okay. And just for clarity, KCP&L would not
11 oppose the stipulation provision to allocate any revenue
12 increase on an across-the-board basis; is that correct?

13 1:10 A. Can you repeat that?

14 1:10 Q. KCP&L would not be opposing the stipulation
15 provision that allocates any revenue increase on an equal
16 percent, across-the-board basis?

17 1:11 A. I'm not -- I'm still -- I'm not catching --
18 understanding it. Okay. We're not -- you're saying we would
19 not oppose an equal percentage increase -- we would be not
20 opposed to what MEIC's provision is in the --

21 1:11 Q. I'm switching gears here.

22 1:11 A. I know that. That's why I'm having some
23 confusion.

24 1:11 Q. Okay. The stipulation provides for any
25 revenue increase to be allocated on an equal percent --

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1 1:11 A. Now I understand.

2 1:11 Q. -- is that correct?

3 1:11 A. We would not oppose that.

4 1:11 Q. The LGS/LP rate design that's in the
5 stipulation came from Mr. Brubaker's testimony; is that
6 correct?

7 1:11 A. That's correct.

8 1:11 Q. And with the \$500,000 adjustment, you would
9 not be opposing that?

10 1:11 A. That's correct.

11 1:11 Q. Okay. Can you tell me, then, what provisions
12 in the non-unanimous stipulation KCP&L would be opposing? Do
13 you recall?

14 1:11 A. I would want to see parts of it, but there are
15 certain specific areas that deal with, for example, time of
16 use rates that there are parties that want specific things
17 done, a study and continuation, et cetera, by a specific time
18 frame. There are some things with regard to stand-by rates
19 that we would oppose. I believe, and doing this from memory,
20 that on the space heating rates for the commercial customers,
21 there's a provision to make a modification to the rates
22 there, and we would oppose that.

23 1:12 Q. Okay.

24 1:12 MR. WOODSMALL: I have no further questions.

25 Thank you, sir.

IN THE MATTER OF KCPL

1 1:12 JUDGE BUSHMANN: Public Counsel?

2 1:12 MR. POSTON: Yeah, just a few.

3 1:12 CROSS-EXAMINATION

4 1:12 QUESTIONS BY MR. POSTON:

5 1:12 Q. I wanted to ask you questions about the rate
6 switching --

7 1:12 A. Uh-huh.

8 1:12 Q. -- issue, that you just clarified your
9 testimony --

10 1:12 A. Right.

11 1:12 Q. -- to the 590,000. And I guess my question,
12 your estimate is based off of the assumption that all
13 customers that would receive a savings equal or greater to 5
14 percent were included in the calculation; is that correct?

15 1:13 A. That's correct. No, I'm sorry, that is not
16 correct. It is only those customers that would receive a 5
17 percent or greater caused by the tipping point of the new
18 rate design.

19 1:13 Q. Okay.

20 1:13 A. There are customers out there that probably
21 have excess of 5 percent, but not caused by the rate design
22 being proposed. We're not asking for recovery of that.

23 1:13 Q. Okay. But then -- those customers that you're
24 referring to, that's assuming that all those customers would
25 switch?

IN THE MATTER OF KCPL

1 1:13 A. It's assuming that those customers would
2 switch, that's correct. And the settlement addressed -- the
3 500,000 that we brought up earlier today, tries to address
4 that not all of them may change. It's still the customer's
5 prerogative.

6 1:13 Q. **How would you proposal to address that?**

7 1:13 A. We would address each customer one at a time
8 communicating to them the savings through a letter or
9 communication, direct communication with them, letting those
10 decisions be made by the customer with, you know, all the
11 evidence presented to them. And most likely, all of them
12 would change, but there -- you know, it's still in their
13 decision.

14 1:14 Q. **Okay. Thank you.**

15 1:14 MR. POSTON: That's all I have.

16 1:14 JUDGE BUSHMANN: Staff?

17 1:14 CROSS-EXAMINATION

18 1:14 QUESTIONS BY MS. MAYFIELD:

19 1:14 Q. **As part of this rate switch issue, Mr. Rush,**
20 **you -- KCP&L has agreed with Staff that there would be**
21 **certain data provided back on who actually switched rates;**
22 **correct?**

23 1:14 A. That's correct.

24 1:14 Q. **And so that data can go and further evaluate**
25 **the impact of rate switching; correct?**

IN THE MATTER OF KCPL

1 1:14 A. Yes. It would show all the evidence of what
2 we did and why we did it, yes.

3 1:14 MS. MAYFIELD: No further questions, Your
4 Honor.

5 1:14 JUDGE BUSHMANN: Redirect by Kansas City Power
6 & Light.

7 1:14 MR. HACK: Just very briefly.

8 1:14 REDIRECT EXAMINATION

9 1:14 QUESTIONS BY MR. HACK:

10 1:14 Q. Mr. Rush, in your testimony on the rate
11 switching issue, as corrected, you quantify the impact of the
12 LGS/LP rate design in terms of rate switching at about
13 \$590,000; correct?

14 1:15 A. That's correct.

15 1:15 Q. Did you have to make certain assumptions in
16 quantifying that number?

17 1:15 A. Very much so. And what -- what we estimated,
18 we first of all did the rate design as written out in the
19 non-unanimous stipulation that was presented. We made an
20 assumption that we would get at least a 10 percent increase
21 and so we used 10 percent as the proxy. As we just heard,
22 the current projections are all of them in excess of that.
23 If that number actually -- whatever that number actually
24 became, if it's larger than 10 percent, would probably
25 increase that \$590,000. So I mean, that was one of the

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1 1:15 speci fi c things that we di d.

2 1:15 Q. Okay. And the -- at least the settlement in
3 principle fixes the adjustment at a half a million dollars;
4 correct?

5 1:15 A. That's correct, it sets that as the cap.

6 1:15 Q. Okay. Thank you very much.

7 1:15 JUDGE BUSHMANN: Thank you, Mr. Rush. You may
8 step down.

9 1:16 MR. HACK: Company would call Mr. Darri n Ives.

10 1:16 (DARRIN IVES, having been first sworn by Judge
11 Bushmann, testified as follows:)

12 1:16 DIRECT EXAMI NATION

13 1:16 QUESTIONS BY MR. HACK:

14 1:16 Q. State your name for the record, please.

15 1:16 A. Darri n Ives.

16 1:16 Q. And by whom are you employed and in what
17 capaci ty?

18 1:16 A. I'm employed by Kansas Ci ty Power & Li ght and
19 I'm the vice-president of regulatory affairs for the company.

20 1:16 Q. And Mr. Ives, did you cause to be prepared and
21 filed in this proceeding true-up rebuttal testimony that's
22 been marked as Exhibit 164?

23 1:16 A. I di d.

24 1:16 Q. Do you have any changes to that testimony at
25 this time?

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1 1:16 A. Not that I'm aware of.

2 1:16 Q. **If I were to ask you the questions contained**
3 **in that testimony, would your answers be substantially the**
4 **same today?**

5 1:16 A. They would.

6 1:16 Q. **And are those answers true and correct to the**
7 **best of your knowledge and belief?**

8 1:17 A. Yes, they are.

9 1:17 MR. HACK: And with that, I would offer
10 Exhibit 164 and tender Mr. Ives for cross.

11 1:17 JUDGE BUSHMANN: Any objections? Hearing
12 none, those exhibit -- or that exhibit is received into the
13 record.

14 1:17 (KCPL Exhibit Number 164 was received into
15 evidence by Judge Bushmann.)

16 1:17 JUDGE BUSHMANN: And first cross would be
17 MECG.

18 1:17 MR. WOODSMALL: No questions.

19 1:17 JUDGE BUSHMANN: Public Counsel?

20 1:17 MR. POSTON: No questions.

21 1:17 JUDGE BUSHMANN: Commission Staff?

22 1:17 MR. KEEVIL: No questions.

23 1:17 JUDGE BUSHMANN: Thank you, Mr. Ives. That's
24 all your testimony.

25 1:17 THE WITNESS: Thank you.

IN THE MATTER OF KCPL

1 1:17 JUDGE BUSHMANN: Is that all the Company
2 witnesses?

3 1:17 MR. HACK: That is all the Company witnesses.

4 1:17 JUDGE BUSHMANN: Staff ready to call their
5 witness?

6 1:17 MR. WILLIAMS: Preliminarily before doing
7 that, two of Staff witnesses, the other parties have waived
8 cross and stipulated to the admission of their testimony.
9 That would be Charles Hyneman and Seoung Joun Won, would be
10 the direct testimony of Charles Hyneman, which has been
11 marked for identification as Exhibit Number 252, it has HC
12 material in it. And the true-up direct testimony and true-up
13 rebuttal testimony of Seoung Joun Won, which both have highly
14 confidential information in them. At this time, I'd offer
15 both -- and those exhibit numbers are 257 and 258. At this
16 time, I would offer Exhibit 252, 257, 258. And should the
17 Commission have any questions of either, we can --

18 1:18 Mr. Hyneman, I understand, should be available by telephone
19 and Mr. Won is in the building, so.

20 1:18 JUDGE BUSHMANN: Any objections to 252, 257 or
21 258?

22 1:19 MR. HACK: No.

23 1:19 JUDGE BUSHMANN: These are received into the
24 record.

25 1:19 (Staff Exhibit Numbers 252, 257 and 258 were

IN THE MATTER OF KCPL

1 received into evidence by Judge Bushmann.)

2 1:19 JUDGE BUSHMANN: And parties have waived

3 1:19 cross. I have no questions, so there won't be any need to
4 call Mr. Hyneman.

5 1:19 MR. WOODSMALL: Nathan, we don't have any for
6 Shawn either.

7 1:19 MR. WILLIAMS: Judge, I've just been informed
8 by the parties who are present that none of them have any
9 questions for Mr. Lange, and he has true-up direct testimony
10 that's been marked for identification as Exhibit Number 255.
11 I'd offer Exhibit 255 at this time.

12 1:19 JUDGE BUSHMANN: Any objections to that
13 exhibit? Hearing none, it is received into the record.

14 1:19 (Staff Exhibit Number 255 was received into
15 evidence by Judge Bushmann.)

16 1:19 JUDGE BUSHMANN: And I have no questions for
17 Mr. Lange.

18 1:19 MR. WILLIAMS: May he be excused then?

19 1:19 JUDGE BUSHMANN: He may be excused.

20 1:20 MR. WILLIAMS: And Staff's first witness, I
21 believe, would be Robin Kliethermes.

22 1:20 (ROBIN KLIETHERMES, having been first sworn by
23 Judge Bushmann, testified as follows:)

24 1:20 DIRECT EXAMINATION

25 1:20 QUESTIONS BY MS. MAYFIELD:

IN THE MATTER OF KCPL

1 1:20 Q. Could you please state your name for the
2 record?

3 1:20 A. Robin Kliethermes, K-l-i-e-t-h-e-r-m-e-s.

4 1:20 Q. Ms. Kliethermes, where are you employed and in
5 what capacity?

6 1:20 A. Missouri Public Service Commission as a
7 regulatory economist.

8 1:20 Q. And did you cause to be prepared in this
9 matter true-up direct and true-up rebuttal testimony?

10 1:20 A. Yes.

11 1:20 Q. Do you have any changes or corrections to
12 those testimonies?

13 1:20 A. I do not.

14 1:20 Q. If I were to ask you those questions contained
15 in those documents today, would your answers be substantially
16 the same?

17 1:20 A. Yes.

18 1:20 Q. And to your knowledge, are those answers true,
19 correct, and accurate?

20 1:20 A. Yes.

21 1:21 MS. MAYFIELD: Your Honor, I would move into
22 evidence Exhibit Number 253, which is Ms. Kliethermes' s
23 direct and 254 which is her rebuttal testimony into evidence.

24 1:21 JUDGE BUSHMANN: Any objections? Hearing
25 none, they're received into the record.

IN THE MATTER OF KCPL

1 1:21 (Staff Exhibit Numbers 253 and 254 are
2 received into evidence by the court reporter.)
3 1:21 MS. MAYFIELD: I would tender the witness for
4 cross-examination.
5 1:21 JUDGE BUSHMANN: And first cross would be
6 Public Counsel.
7 1:21 MR. POSTON: No questions.
8 1:21 JUDGE BUSHMANN: MEGG.
9 1:21 MR. WOODSMALL: No questions.
10 1:21 JUDGE BUSHMANN: Kansas City Power & Light.
11 1:21 MR. HACK: None, thank you.
12 1:21 JUDGE BUSHMANN: No need for redirect.
13 1:21 THE WITNESS: Thank you.
14 1:21 JUDGE BUSHMANN: Thank you. You may step
15 1:21 down.
16 1:21 MR. KEEVIL: Judge, Staff's next witness would
17 be Ms. Karen Lyons.
18 1:22 (KAREN LYONS, having been first sworn by Judge
19 Bushmann, testified as follows:)
20 1:22 JUDGE BUSHMANN: You may proceed.
21 1:22 DIRECT EXAMINATION
22 1:22 QUESTIONS BY MR. KEEVIL:
23 1:22 Q. **Would you please state your name for the**
24 **record?**
25 1:22 A. Karen Lyons.

IN THE MATTER OF KCPL

1 1:22 Q. **By whom are you employed and in what capacity?**

2 1:22 A. The Public Service Commission as a regulatory
3 auditor.

4 1:22 Q. **Ms. Lyons, did you cause to be prepared for
5 this case true-up direct -- excuse me, true-up rebuttal
6 testimony in both HC and NP versions?**

7 1:22 A. Yes.

8 1:22 Q. **And let me tell you, if you haven't been
9 informed already, that's been marked as Exhibit Number 256.
10 Do you have any corrections or changes you need to make to
11 your true-up rebuttal testimony?**

12 1:22 A. I do, just one.

13 1:22 Q. **And do we need to go in-camera for that
14 correction to be made?**

15 1:22 A. Yes.

16 1:22 (REPORTER'S NOTE: At this point, an in-camera
17 1:22 session was held, which is contained in Volume 22, page 2046
18 of the transcript.)

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JUDGE BUSHMANN: We are back in public

3 sessi on.

4 1:24

BY MS. KEEVIL:

5 1:24

Q. Ms. Lyons, with that correction to your testimony, if I ask you questions contained therein, would your answers be the same as they are in Exhibit 256?

6 1:24

A. Yes.

7 1:24

Q. And are those answers true and correct to the best of your information, knowledge, and belief?

8 1:24

A. Yes.

9 1:24

MR. KEEVIL: Judge, with that, I would offer

10 Staff Exhibit Number 256, the true-up rebuttal of Karen Lyons

11 in NP and HC versions.

12 1:25

JUDGE BUSHMANN: Any objections? Hearing none, it's received into the record.

13 1:25

(Staff Exhibit Number 256 was received into evidence by Judge Bushmann.)

14 1:25

MR. KEEVIL: With that, I would tender the witness for cross-examination.

15 1:25

JUDGE BUSHMANN: And first cross would be by Public Counsel.

16 1:25

MR. POSTON: No questions.

17 1:25

JUDGE BUSHMANN: MECCG.

18 1:25

MR. WOODSMALL: No questions.

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1 1:25 JUDGE BUSHMANN: Kansas City Power & Light.

2 1:25 MR. HACK: Just briefly.

3 1:25 CROSS-EXAMINATION

4 1:25 QUESTIONS BY MR. HACK:

5 1:25 Q. Good afternoon.

6 1:25 A. Good afternoon.

7 1:25 Q. I want to talk just a little bit about IPL.

8 1:25 A. Okay.

9 1:25 Q. Would you agree that it is the Company's
10 position that IPL's membership in SPP as a transmission owner
11 will increase KCP&L's transmission expense by about 2.4
12 million, Missouri jurisdictional per year?

13 1:25 A. I believe it's 2.6 million.

14 1:25 Q. Okay. 2.6. And do you have a general
15 understanding of how fuel clauses work?

16 1:25 A. Very general. That is not my expertise, so.

17 1:26 Q. But you've participated in GMO audits?

18 1:26 A. Not the fuel clause, no.

19 1:26 Q. Not the fuel clause. Well, tell me -- if you
20 know the answer, tell me. Otherwise, we can move on. If
21 KCP&L had had a fuel adjustment clause in place as of June 1
22 of this year that covered all transmission expenses, is it
23 your understanding that the IPL impact would be flowed
24 through that fuel clause?

25 1:26 A. That is my understanding, but I know that's

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1 not Staff's position for all transmission expense.

2 1:26 Q. That's -- I understand. But hypothetically if
3 -- you've answered it. Thank you.

4 1:26 A. Uh-huh.

5 1:26 MR. HACK: That's all I have.

6 1:26 JUDGE BUSHMANN: Redirect by Staff? Any
7 redirect?

8 1:26 REDIRECT EXAMINATION

9 1:26 QUESTIONS BY MR. KEEVIL:

10 1:27 Q. Ms. Lyons, to follow-up on Mr. Hack's question
11 related to June 1, 2015. To your knowledge, as of June 1,
12 2015, has KCP&L received any charges related to the admission
13 of IPL into KCP&L's SPP zone?

14 1:27 A. They have not.

15 1:27 Q. And were you in the hearing room earlier today
16 when Mr. Klote testified that it's SPP's best guess that they
17 wouldn't receive the invoice for those charges until sometime
18 in September?

19 1:27 A. Yes.

20 1:27 Q. And have you previously received any
21 indication from KCP&L when they expected to receive SPP
22 charges related to the IPL issue?

23 1:27 A. I think originally they had told us that they
24 expected it to receive it around July 7th.

25 1:27 Q. Did they receive anything around July 7th?

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1 1:27 A. No.

2 1:27 Q. Do you have any reason to believe that the
3 September date is any more accurate than the July date is?

4 1:27 A. No.

5 1:27 MR. KEEVIL: Thank you. No further questions.

6 1:28 JUDGE BUSHMANN: Thank you, Ms. Lyons. You
7 may step down.

8 1:28 You may call your next witness.

9 1:28 MR. WILLIAMS: Staff calls Cary Featherstone.

10 1:28 (CARY FEATHERSTONE, having been first sworn by
11 Judge Bushmann, testified as follows:)

12 1:28 DIRECT EXAMINATION

13 1:28 QUESTIONS BY MR. WILLIAMS:

14 1:28 Q. What is your name?

15 1:28 A. Cary G. Featherstone.

16 1:28 Q. And are you the same Cary G. Featherstone who
17 testified during the main evidentiary hearing and has had
18 testimony admitted through several exhibits previously?

19 1:29 A. Yes.

20 1:29 Q. And did you cause to be prepared and filed --
21 or did you prepare and cause to be filed true-up direct
22 testimony and true-up rebuttal testimony that have been
23 marked as Exhibits 250 and 251 respectively?

24 1:29 A. Yes.

25 1:29 Q. And does your true-up rebuttal testimony

1 1:29 **include some highly confidential information?**

2 1:29 A. It does.

3 1:29 **Q. For it to be your testimony here today, would**
4 **you have any changes to Exhibits 250 or 251?**

5 1:29 A. Not that I'm aware of.

6 1:29 **Q. Are you also familiar with and sponsoring**
7 **Staff's true-up direct filing accounting schedules that have**
8 **been marked as Exhibit Number 248 and Staff's true-up**
9 **rebuttal filing accounting schedules as of July 15, 2015,**
10 **that have been marked as Exhibit 249?**

11 1:30 A. Yes.

12 1:30 **Q. And also, are you sponsoring Staff's revised**
13 **true-up filing Staff accounting schedules that are dated as**
14 **of today that have been marked as Exhibit 259?**

15 1:30 A. Yes.

16 1:30 **Q. And do the Staff have any changes to any of**
17 **these Staff accounting schedule Exhibits 248, 249, or 259?**

18 1:30 A. I'm not certain, but I believe that based upon
19 discussions that the Company and the Staff has had this
20 morning, may effect the July 20th, today's date, EMS run.
21 We'll have to address that after the conclusion of this
22 hearing, but I don't know what that -- what that change will
23 be at this point.

24 1:30 **Q. Aside from the settlement involving the rate**
25 **switchers, which has been identified as revenues, I believe,**

1 **would there be any other changes to Exhibit Number 259 that**
2 **you're aware of?**

3 1:31 A. Not that I am aware of.

4 1:31 **Q. And I believe the -- what's in the first two**
5 **accounting schedules, which have been marked as 248 and 249**
6 **that are explained in the testimony, what are the revisions**
7 **or changes between the true-up rebuttal testimony accounting**
8 **schedules and the revised true-up accounting schedules that**
9 **have been marked as Exhibit Number 259, just briefly?**

10 1:31 A. There was a couple of changes when we made
11 some modifications in the true-up rebuttal accounting
12 schedules. Shortly after that, maybe even the next day or
13 two, we had discussions with the Company and there was a
14 couple of changes that needed to be made that we made them in
15 the area of fuel and purchase power expense.

16 1:32 **Q. Are there any other changes between the two**
17 **exhibits that you're aware of?**

18 1:32 A. Not that I can recall.

19 1:32 **Q. And has Staff also caused to be prepared a**
20 **revised true-up reconciliation?**

21 1:32 A. Yes.

22 1:32 MR. WILLIAMS: Can I have an exhibit marked?

23 1:32 (Staff Exhibit Number 260 was marked for
24 identification.)

25 1:33 BY MR. WILLIAMS:

1 1:33 Q. I have handed you what's been marked for
2 identification as Exhibit 260. Are you familiar with it?

3 1:33 A. Yes.

4 1:33 Q. What is it?

5 1:33 A. It is the reconciliation that has been filed
6 before in various forms. We worked with the Company
7 primarily, very closely, and something that the Staff and
8 Company develops with some input from the other parties, but
9 it is a reconciliation between the various positions and
10 primarily the Company case and the Staff case.

11 1:33 Q. Would it -- should it capture all of the
12 differences between the positions of the parties except
13 perhaps with the issue of revenues and recent settlement in
14 principle?

15 1:33 A. It should, yes.

16 1:33 Q. And is it true and accurate to the best of
17 your knowledge, information, and belief?

18 1:33 A. It is.

19 1:34 Q. And are Exhibits 250, 251, 248, 249, 259 and
20 260 your testimony here today?

21 1:34 A. Yes.

22 1:34 MR. WILLIAMS: At this time, I offer Exhibits
23 250, 251, 248, 249, 259 and 260.

24 1:34 JUDGE BUSHMANN: Any objections to any of
25 those exhibits?

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1 1:34 MR. WOODSMALL: No objection, Your Honor. I
2 would just note on Exhibit 259, the July 20th accounting
3 schedules, have you sent those around? I haven't received a
4 copy of those.

5 1:34 MR. WILLIAMS: They were served electronically
6 last Friday.

7 1:34 MR. WOODSMALL: Oh, last Friday, okay.
8 Nothing, Your Honor.

9 1:34 JUDGE BUSHMANN: Any other objection? Hearing
10 none, those exhibits are received into the record.

11 1:34 (Staff Exhibit Numbers 248, 249, 250, 251, 259
12 and 260 were received into evidence by Judge Bushmann.)

13 1:34 MR. WILLIAMS: Staff tenders Mr. Featherstone
14 for cross-examination and Commissioner questions.

15 1:35 JUDGE BUSHMANN: First cross would be by
16 Public Counsel.

17 1:35 MR. POSTON: Just real quick question.

18 1:35 CROSS-EXAMINATION

19 1:35 QUESTIONS BY MR. POSTON:

20 1:35 **Q. It's about this Exhibit 260. And I don't see**
21 **headings on the top of the three right columns. What would**
22 **be the appropriate headings for those three columns?**

23 1:35 A. The furthest right-hand column, it's the
24 revenue requirement, the 112 on line -- line 1, if you go
25 down to the KCP&L Missouri revised revenue requirement of

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1 112.7, that -- the -- all the differences between lines 1
2 and, say, 55 that's above the shaded area, that's the revenue
3 requirement impact of the various changes to the Company's
4 case when it was identified as \$112.7 million and when you
5 get down to all of those 55 different adjustments, KCP&L
6 Missouri's revised revenue requirement is \$112.7 million.
7 That's where their case is right now.

8 1:36 And then the -- starting at line 2 is the
9 revenue requirement impacts on the differences between the
10 Company and the Staff positions. And I would note that the
11 very top, and I just caught this, Staff EMS run dated
12 1:36 July 17th should be July 20th.

13 1:36 Q. Okay.

14 1:37 A. So that it matches with Exhibit 259.

15 1:37 Q. **And so the two columns that -- at least on the**
16 **first page are blank going down through 55 and then -- what**
17 **are the differences between those two columns?**

18 1:37 A. I think those are just more areas so that we
19 could do some sub additions.

20 1:37 Q. Okay.

21 1:37 A. They are -- everything on this page is what we
22 refer to as revenue requirement impacted.

23 1:37 Q. Okay.

24 1:37 MR. POSTON: That's all I have.

25 1:37 JUDGE BUSHMANN: Any cross by MECG?

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1 1:37 MR. WOODSMALL: Yes, thank you, Your Honor.

2 1:37 CROSS-EXAMINATION

3 1:37 QUESTIONS BY MR. WOODSMALL:

4 1:37 Q. Continuing on the same questions as Mr. Poston
5 on Exhibit 260, for purposes of trying to determine where
6 this case is, the difference in values, you see on line 1
7 below the shaded point, it shows KCP&L's revised revenue
8 requirement of 112.7 million; is that correct?

9 1:38 A. Yes.

10 1:38 Q. Okay. So the issues that are currently
11 pending in this case are all reflected below that line; is
12 that correct?

13 1:38 A. Yes.

14 1:38 Q. Okay. Any items reflected above that line are
15 all resolved issues; is that correct?

16 1:38 A. They are.

17 1:38 Q. Okay. Moving on to your true-up rebuttal
18 testimony, Exhibit 251. It's my understanding that you,
19 Staff, opposes KCP&L's proposal to treat the KMEA contract as
20 if it expires on May 31st; is that correct?

21 1:38 A. That's correct.

22 1:38 Q. And similarly, at the time you filed this, you
23 opposed OPC's adjustments regarding some amortizations; is
24 that correct?

25 1:38 A. We don't oppose the amortization, we oppose

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1 going out to September of this year. We also have a
2 stipulation with respect to the amortizations that was the
3 last stipulation that we believe covers substantially -- I
4 believe largely OPC's or Public Counsel's concerns, but they
5 can speak for themselves. But we are opposing primarily
6 going outside the May 31 time period.

7 1:39 Q. So the fundamental opposition on both issues
8 is that Staff believes that the true-up date should be
9 1:39 absolute; is that correct?

10 1:39 A. Yes.

11 1:39 Q. Okay. Are you aware of any items occurring
12 after May 31st that would have lowered revenue requirement if
13 Staff had recognized those?

14 1:39 A. There's another capacity agreement that took
15 place. It started in July of this year, this month, and we
16 didn't reflect that as well. That would have -- that would
17 have increased revenues. That would have lowered the revenue
18 requirement. It's a small amount. It's not a large
19 contract, but it is a contract that we chose not to include.

20 1:40 Q. And why did you not include that?

21 1:40 A. Because it was past the May 31 date.

22 1:40 Q. And would there be other items that would also
23 lower the revenue requirement?

24 1:40 A. Oh, sure.

25 1:40 Q. And we don't know what those are because you

1 **didn't examine, you didn't audit past May 31; is that**
2 **correct?**

3 1:40 A. That's correct.

4 1:40 MR. WOODSMALL: No further questions, thank
5 you.

6 1:40 JUDGE BUSHMANN: Kansas City Power & Light?

7 1:40 CROSS-EXAMINATION

8 1:40 QUESTIONS BY MR. HACK:

9 1:40 Q. **Good afternoon, Mr. Featherstone.**

10 1:40 A. Good afternoon.

11 1:40 Q. **I just want to talk to you very quickly,**
12 1:40 **hopefully, about the KMEA capacity contracts.**

13 1:40 A. Uh-huh.

14 1:40 Q. **Do you have a general understanding of how the**
15 **fuel clause typically works in Missouri?**

16 1:40 A. Yes.

17 1:40 Q. **And is it fair to say that short-term capacity**
18 **contracts, 12 months or less, typically the costs and**
19 **revenues flow through the fuel clause?**

20 1:40 A. I think that's true of energy-related
21 capacity. I don't believe that's true of the capacity or
22 demand charges that one of the contracts relates to. I don't
23 believe those typically flow through.

24 1:41 Q. **But one of the -- the other contracts would --**
25 **would you characterize --**

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1 1:41 A. The energy piece of the contract would, yes.

2 1:41 Q. **So at least for one of the contracts, if KCP&L**

3 **had a fuel clause in place as of 9/30/15, the impact of that**

4 **expiration would flow through the fuel clause?**

5 1:41 A. Very likely, yes.

6 1:41 Q. **Okay.**

7 1:41 MR. HACK: I think that's all I have.

8 1:41 JUDGE BUSHMANN: Redirect by Staff?

9 1:41 MR. WILLIAMS: No questions.

10 1:41 JUDGE BUSHMANN: Thank you, Mr. Featherstone.

11 You may step down, sir.

12 1:42 THE WITNESS: Thank you.

13 1:42 JUDGE BUSHMANN: Okay. Public Counsel

14 1:42 witness.

15 1:42 MR. POSTON: Public Counsel calls William

16 Addo.

17 1:42 (WILLIAM ADDO, having been first sworn by Judge

18 Bushmann, testified as follows:)

19 1:42 DIRECT EXAMINATION

20 1:42 QUESTIONS BY MR. POSTON:

21 1:42 Q. **Please state and spell your last name.**

22 1:42 A. My name is William Addo, Addo is A-d-d-o.

23 1:42 Q. **And you've previously testified in this case;**

24 **correct?**

25 1:42 A. Yes.

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1 1:42 Q. And are you the same William Addo that caused
2 to be prepared and filed true-up direct testimony that's been
3 premarked as Exhibit 318?
4 1:42 A. Yes.
5 1:43 Q. Do you have any corrections to your testimony?
6 1:43 A. No.
7 1:43 Q. If I were to ask you the questions that appear
8 in your testimony, would your answers be the same?
9 1:43 A. Yes.
10 1:43 Q. And are those answers true to the best of your
11 belief?
12 1:43 A. Yes.
13 1:43 MR. POSTON: Your Honor, I offer Exhibit 318.
14 1:43 JUDGE BUSHMANN: Any objections? Hearing
15 none, it's received.
16 1:43 (OPC Exhibit Number 318 was received into
17 evidence by Judge Bushmann.)
18 1:43 MR. POSTON: I tender Mr. Addo for cross.
19 1:43 JUDGE BUSHMANN: First cross would be by MEGG.
20 1:43 MR. WOODSMALL: Thank you, Your Honor.
21 1:43 CROSS-EXAMINATION
22 1:43 QUESTIONS BY MR. WOODSMALL:
23 1:43 Q. Just very briefly. Part of your true-up
24 1:43 direct is related to rate case expense; is that correct?
25 1:43 A. That's correct.

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1 1:43 Q. And in that testimony, you attempt to identify
2 and adjust for what is -- what you consider imprudent legal
3 fees; is that correct?

4 1:43 A. That is correct.

5 1:43 Q. Okay. And for purposes, my next question,
6 were you here for the entirety of the hearing this afternoon?

7 1:43 A. Yes, I believe.

8 1:43 Q. And would you agree that for purposes of the
9 record, that KCP&L has had three attorneys here throughout
10 the entirety of this hearing?

11 1:44 A. That's correct.

12 1:44 MR. WOODSMALL: No further questions, thank
13 you.

14 1:44 JUDGE BUSHMANN: Cross by Staff.

15 1:44 MR. WILLIAMS: No questions.

16 1:44 JUDGE BUSHMANN: Kansas City Power & Light.

17 1:44 MR. HACK: Very briefly.

18 1:44 CROSS-EXAMINATION

19 1:44 QUESTIONS BY MR. HACK:

20 1:44 Q. Mr. Addo, on the Iatan 2 and common O & M
21 amortization --

22 1:44 A. Right.

23 1:44 Q. -- you heard Mr. Poston speak during his
24 opening, that that is not an issue the Commission needs to
25 decide. Do you agree with that?

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1 1:44 A. I agree with that. At the time of filing my
2 testimony, the stipulation was still pending before the
3 Commission, so then I have to put something in the record,
4 but now that the stipulation is approved, Public Counsel do
5 not have an issue.

6 1:44 Q. Okay. Thank you, sir.

7 1:44 MR. HACK: That's all.

8 1:44 JUDGE BUSHMANN: Redirect?

9 1:44 MR. POSTON: No questions.

10 1:44 JUDGE BUSHMANN: All right, Mr. Addo, you may
11 step down.

12 1:44 THE WITNESS: Thank you.

13 1:44 JUDGE BUSHMANN: Is there any further
14 1:45 testimony today? That's all the witnesses that I had listed.
15 1:45 (An off-the-record discussion was held.)

16 1:45 JUDGE BUSHMANN: I think the true-up brief is
17 due August 3rd.

18 1:45 MR. KEEVIL: Yeah, with the reply, not with
19 the initial was the point I was going to make.

20 1:45 JUDGE BUSHMANN: Yes. So I had asked that the
21 transcript be ready on this Friday, the 24th. Is that
22 sufficient time for the parties?

23 1:45 MR. HACK: Yep.

24 1:45 JUDGE BUSHMANN: Then we'll leave it that way.
25 And regular briefs, initial briefs are the 22nd if I remember

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right and the true-up and reply are due August 3rd.

1:45 Any other business before the Commission
1:45 before we adjourn? Hearing none, hearing is adjourned.
We're off the record.

1:46 (WHEREUPON, the hearing was adjourned at 1:56
p.m.)

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1 1:46

CERTIFICATE OF REPORTER

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STATE OF MISSOURI)

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COUNTY OF GASCONADE)

SS:

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5 1:46

I, JENNIFER L. LEIBACH, Registered Professional

6

Reporter, Certified Court Reporter, CCR No. 1108, and

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Certified Real time Reporter, the officer before whom the

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foregoing matter was taken, do hereby certify that the

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witness/es whose testimony appears in the foregoing matter

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was duly sworn; that the testimony of said witness/es was

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taken by me to the best of my ability and thereafter reduced

12

to typewriting under my direction; that I am neither counsel

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for, related to, nor employed by any of the parties to the

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action in which this matter was taken, and further that I am

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not a relative or employee of any attorney or counsel

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employed by the parties thereto, nor financially or otherwise

17

interested in the outcome of the action.

18 1:46

Jenni Leibach



19 1:46

20 1:46

Court Reporter

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