Exhibit No.:

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

taff Exhibit No KEPL 292 NP

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the Applicat City Power & Light C Approval to Make Certain C Charges for Electric Service the Implementation of Its Re	Company for Changes in its e to Continue)))	File No. ER-2010-0355	
AFF	IDAVIT OF D	AVID W	'. ELLIOTT	
STATE OF MISSOURI COUNTY OF COLE)) ss)			
preparation of the following consisting of pages case, that the answers in the	g Truc-Up Dire of Truc-Up Di e following Tru rs set forth in se	ect Testin rect Testin ue-Up Tes	states: that he has participated in mony in question and answer for mony to be presented in the ab stimony were given by him; that ers; and that such matters are tru	irm, iove t he
Subscribed and sworn to bet	òre me this 👍	l 2_ day of	David W. Elliott	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
SUS-0: VINDERME Notary For: Vetary State or Missouri Commissione for Callawa My Commission Expires: Octob Commission Number: 10	Seal y County or 03, 2014	<u> </u>	Notary Public	11

TRUE-UP DIRECT TESTIMONY 2 **OF** 4 5 6 **DAVID W. ELLIOTT** 7 KANSAS CITY POWER & LIGHT COMPANY 8 9 FILE NO. ER-2010-0355 10 11 Q. 12 Please state your name and business address. 13 A. David W. Elliott, 200 Madison Street, Jefferson City, Missouri 65101. 14 Q. Are you the same David W. Elliott employed by the Missouri Public Service 15 Commission (Commission) that contributed to Staff's Construction Audit and Prudence 16 Review of Iatan Construction Project for Costs Reported as of June 30, 2010, filed on 17 November 4, 2010 in this case? 18 A. Yes. 19 Q. What is the purpose of your true-up direct testimony? 20 A. The purpose of my true-up direct testimony is to address the additional 36 21 change orders I reviewed related to the Iatan Construction Project since September 20, 2010. 22 Q. Did you find any engineering concerns with these additional 36 change orders? 23 A. No. Please see Schedule 1 for the details of my analysis. 24 Q. Does this conclude your true-up direct testimony? 25 Yes, it does. A.

Schedule 1

Is Deemed

Highly Confidential

In Its

Entirety