

Exhibit No.:

Issue: *Natural Gas Cost, Off-System Sales (OSS) Margin and Adjustments to OSS Margin*

Witness: *V. William Harris*

Sponsoring Party: *MoPSC Staff*

Type of Exhibit: *Rebuttal Testimony*

Case No: *ER-2012-0174*

Date Testimony Prepared: *September 5, 2012*

Filed
December 11, 2012
Data Center
Missouri Public
Service Commission

MISSOURI PUBLIC SERVICE COMMISSION

**REGULATORY REVIEW DIVISION
UTILITY SERVICES**

REBUTTAL TESTIMONY

OF

V. WILLIAM HARRIS, CPA, CIA

**KANSAS CITY POWER AND LIGHT COMPANY
Great Plains Energy, Incorporated**

CASE NO. ER-2012-0174

*Jefferson City, Missouri
September 2012*

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

NP

Staff Exhibit No 216
Date 10/17/12 Reporter MM
File No. ER-2012-0174

1
2
3
4
5
6
7
8
9
10

TABLE OF CONTENTS
OF REBUTTAL TESTIMONY OF
V. WILLIAM HARRIS, CPA, CIA
KANSAS CITY POWER AND LIGHT COMPANY
CASE NO. ER-2012-0174

EXECUTIVE SUMMARY 2
NATURAL GAS PRICES 2
OFF-SYSTEM SALES MARGINS 4
ADJUSTMENTS TO OFF-SYSTEM SALES MARGINS 8

1 **REBUTTAL TESTIMONY**
2 **OF**
3 **V. WILLIAM HARRIS, CPA, CIA**
4 **KANSAS CITY POWER AND LIGHT COMPANY**
5 **CASE NO. ER-2012-0174**

6 Q. Please state your name and business address.

7 A. V. William Harris, Fletcher Daniels State Office Building, Room G8,
8 615 East 13th Street, Kansas City, Missouri 64106.

9 Q. Are you the same V. William Harris that filed direct testimony in this case?

10 A. Yes. I filed testimony in Staff's Cost of Service Report (COS) dated August 2,
11 2012. I also filed testimony in KCP&L Greater Missouri Operations Company (GMO) rate
12 case on August 9, 2012 in Case No. ER-2012-0175.

13 Q. What is the purpose of your Rebuttal Testimony?

14 A. The purpose of my Rebuttal Testimony is to address the Direct Testimony
15 of Kansas City Power and Light (KCPL) witnesses Wm. Edward Blunk on the issue of
16 natural gas prices, Michael M. Schnitzer on the issue of off-system sales margins and
17 Burton L. Crawford on the issue of adjustments to off-system sales margins (OSS or
18 off-system sales).

19 I will also address the Direct Testimony of Midwest Energy Consumers Group
20 (MECG) witness Greg R. Meyer on the issue of adjustments to off-system sales.

1 **EXECUTIVE SUMMARY**

2 Q. Please summarize your Rebuttal Testimony.

3 A. Staff opposes KCPL's use of projected natural gas prices in its direct filing.
4 However, since KCPL plans to true-up to actual natural gas prices, there should be no issue in
5 the true-up filings.

6 Consistent with prior KCPL rate filings, Staff will continue to analyze OSS margins
7 and make a determination of the appropriate levels of OSS margins for this proceeding in the
8 true-up case.

9 Staff opposes KCPL's proposed adjustments to Mr. Schnitzer's projected level of OSS
10 margins and alternately proposes that the adjustments be reflected as a component of KCPL's
11 annualized fuel expense.

12 **NATURAL GAS PRICES**

13 Q. Please describe the issue on natural gas prices.

14 A. As described on pages 14 and 15 of Mr. Blunk's direct testimony, KCPL used
15 projected natural gas prices in developing the annualized fuel expense in its direct case filed
16 on February 27, 2012. However, as Mr. Blunk states on lines 11 and 12 of page 14 "We
17 expect to true-up these projected prices to actual prices during the course of this proceeding."

18 In developing the annualized fuel expense in its COS filed on August 2, 2012,
19 Staff used actual natural gas prices for the 12-months ended March 31, 2012 and will true-up
20 actual natural gas prices for the 12-months ended August 31, 2012.

21 Q. If Staff and KCPL will both use actual natural gas prices in developing their
22 respective annualized fuel expense for the August 31, 2012 true-up, then what is the issue?

1 A. KCPL used projected natural gas prices in developing its annualized fuel
2 expense in its direct filing of Case No. ER-2010-0355. Staff did not take issue with KCPL's
3 use of projected prices in the direct case because KCPL stated that it intended to true-up to
4 actual prices, which KCPL subsequently did in its true-up filing. However, on page 146 of its
5 Report and Order in File No. ER-2010-0355, the Commission noted that "No party opposed
6 the forecasting process proposed by KCP&L Witness W. Edward Blunk for natural gas
7 costs." Staff did not object to KCPL's use of projected natural gas costs because in the 2010
8 rate case as in all prior KCPL rate cases the Company used forecasted natural gas costs as a
9 placeholder until actual natural gas costs became known. In the 2010 rate case, KCPL
10 replaced its forecasted natural gas prices with actual prices in the true-up ended December 31,
11 2010. Staff wants the record in this proceeding to show that it is indeed opposed to forecasting
12 natural gas costs.

13 Q. Has Staff filed testimony opposing forecasted natural gas costs in recent KCPL
14 or KCPL/GMO rate cases?

15 A. Prior to the Commission Order in the 2010 case, Staff did not recognize the
16 need to oppose KCPL's use of forecasted prices in direct filing its rate cases. In each of
17 KCPL's and KCPL/GMO's rate cases filed since the 2005 Comprehensive Energy Plan,
18 KCPL (or KCPL/GMO) used forecasted prices in its direct filing, while stating that it would
19 true-up forecasted prices to actual prices, and in each case kept its promise. In each of
20 KCPL's four recent rate cases, both KCPL and Staff have used actual natural gas prices to set
21 rates.

22 In the last Aquila (former name of GMO prior to the July 2008 acquisition by Great
23 Plains Energy and becoming an affiliate of KCPL) rate filing, Case No. ER-2007-0004, Staff

1 witness Kwang Y. Choe filed testimony rebutting Aquila's use of the NYMEX natural gas
2 futures market. The parties agreed to use actual natural gas prices and the Stipulation and
3 Agreement was approved by Commission Order on April 12, 2007.

4 **OFF-SYSTEM SALES MARGINS**

5 Q. What are off-system sales margins?

6 A. Off-system sales (OSS) are sales of electricity made at times when utilities
7 have met all obligations to serve their native load customers and have excess energy to sell to
8 other utilities at non-regulated prices higher than the cost to serve their native load customers.
9 Margins (profits) are the gross revenues from each sale less the fuel and purchased power
10 expenses KCPL incurs in that sale.

11 Q. Please summarize the treatment of OSS margins in KCPL's four rate cases
12 initiated under its Case No. EO-2005-0329 Regulatory Plan.

13 A. In Case No. ER-2006-0314, the Commission approved a methodology
14 proposed by KCPL that was based, in part, on a model developed and implemented by
15 Michael M. Schnitzer of NorthBridge Group, Inc. (the NorthBridge Model). The
16 NorthBridge Model calculates the distribution of OSS margins. Based on the results of the
17 distribution of OSS margins generated by the NorthBridge Model, the Commission included
18 OSS margin revenue in rates based upon an amount or margins that KCPL had a 75%
19 probability of attaining or exceeding. If KCPL attained a higher level of OSS margins than
20 the 25% level included in net fuel expense, the excess was to be accumulated as a regulatory
21 liability that KCPL would pay back to rate payers at a future date.

1 In Case Nos. ER-2007-0291 and ER-2009-0089, KCPL proposed similar treatment,
2 which was accepted by Staff and approved by the Commission in the Report and Orders
3 issued in those cases.

4 In Case No. ER-2010-0355, KCPL again proposed to include in the revenue
5 requirement a level of OSS margins at the 25th percentile. However, the Commission ordered
6 the use of Mr. Schnitzer's projected margin at the 40th percentile level due largely to added
7 generation being made available to KCPL from a full year of operation from the Iatan 2 unit
8 being placed in service and from additional capacity at Wolf Creek Nuclear Generating
9 Station.

10 Q. What is KCPL's position on the level of OSS margins to include in the revenue
11 requirement in this proceeding?

12 A. On page 3, lines 3 through 7, of his Direct Testimony, KCPL witness
13 Michael M. Schnitzer states, "KCP&L proposes for the 2012 Rate Case to initially establish
14 Off-System Contribution Margin at ** _____ ** the 40th percentile of my probabilistic
15 analysis for the period January 1, 2013 to December 31, 2013".

16 Q. Do you agree with Mr. Schnitzer's analysis?

17 A. Staff included Mr. Schnitzer's projection of OSS margins at the 40th percentile
18 (i.e., ** _____ **) as a placeholder in its direct filing but will continue to review and
19 analyze all available data to determine the most appropriate level of OSS margins for the
20 true-up. This treatment is consistent with Staff's approach in the most recent KCPL rate cases
21 in that final determination of OSS margin positions has not been reached until the final stages
22 of the case.

NP

Rebuttal Testimony of
V. William Harris

1 Q. Does Staff have any concerns regarding Mr. Schnitzer's analysis?

2 A. Staff has two concerns regarding Mr. Schnitzer's analysis. Staff's first concern
3 is that Mr. Schitzer's recommended level has been a "moving target" over the years.

4 Q. Please explain.

5 A. In KCPL's four previous rate cases initiated under its Case No. EO-2005-0329
6 Regulatory Plan, Mr. Schnitzer's model has generated projected 25th percentile levels that
7 have been constantly fluctuating, as illustrated below, including a high of ** _____ **
8 and a low of ** _____ ** in Case No. ER-2009-0089 alone:

9

Case/File No.	KCPL direct	1 st update	2 nd update	Final
ER-2010-0355	** _____ **	** _____ **	** _____ **	** _____ **
ER-2009-0089	** _____ **	** _____ **	** _____ **	** _____ **
ER-2007-0291	** _____ **			** _____ **
ER-2006-0314	** _____ **			** _____ **

10

11 In the current case, Mr. Schnitzer's model generated a 40th percentile level of
12 ** _____ ** for KCPL's direct filing and has since moved to ** _____ **
13 and ** _____ **.

14 Q. What is Staff's second concern with Mr. Schnitzer's analysis?

15 A. OSS is the sale of power that is either generated or purchased. Staff's second,
16 and bigger, concern is that Mr. Schnitzer's model only includes OSS from generation – it does
17 not include OSS from purchased power. I have attached, as HC Schedule VWH-1, an annual
18 analysis of KCPL's OSS from 1996 through June 2012 and, as HC Schedule VWH-2, a

Rebuttal Testimony of
V. William Harris

1 monthly analysis of KCPL's OSS from January 1996 through June 2012. As demonstrated by
2 these schedules, KCPL makes a considerable amount of OSS from purchased power (29% of
3 the total MWH sold and 42% of the total \$ cost of sales in 2011).

4 A significant amount of these purchases for resale include sales KCPL makes to GMO
5 from power purchased by KCPL acting as GMO's agent. The following is a summary of
6 sales between KCPL and GMO, including sales to or from Aquila, Inc. (the former name of
7 GMO prior to the July 2008 acquisition):

8

12-month period ended	KCPL Sales to Aquila/GMO	Aquila/GMO Sales to KCPL	KCPL/(GMO- Aquila) Net Sales
12/31/2005	** _____ **	** _____ **	** _____ **
12/31/2006	** _____ **	** _____ **	** _____ **
12/31/2007	** _____ **	** _____ **	** _____ **
12/31/2008 GPE acquired Aquila July 14, 2008	** _____ **	** _____ **	** _____ **
12/31/2009	** _____ **	** _____ **	** _____ **
12/31/2010	** _____ **	** _____ **	** _____ **
12/31/2011	** _____ **	** _____ **	** _____ **
6 months ended 06/30/2012	** _____ **	** _____ **	** _____ **

9

10 As shown in the table above, sales between KCPL and GMO increased significantly
11 after GPE acquired Aquila in July 2008. This significant increase is further illustrated in
12 attached Schedules VWH-3 and VWH-4. Schedule VWH-3 is a detailed analysis of KCPL's
13 total OSS comparing KCPL sales to GMO/Aquila with KCPL sales to other entities.
14 NP Schedule VWH-4 is a copy of KCPL's response to Staff Data Request 447.

NP

1 Q. Please explain the significance of Schedules VWH-3 and VWH-4.

2 A. Schedule VWH-4 expands the data in the above table by listing monthly sales
3 transactions between KCPL and GMO (formerly Aquila). Staff noted that KCPL's sales to
4 GMO/Aquila (\$4.5 million) in July 2008, the month of the acquisition, exceeded the
5 combined total of sales from KCPL to GMO/Aquila for the prior 42 months (January 2005
6 through June 2008).

7 Schedule VWH-3 shows, among other things, that the first 6 months following the
8 acquisition (July through December 2008) KCPL sold 811,888 MWH to GMO at \$50.23 per
9 MWH while selling 973,922 MWH to all other entities at \$26.77 per MWH.

10 Staff is concerned with this emerging data and will be analyzing it throughout this
11 proceeding and into the future.

12 Q. Are the OSS levels generated by Mr. Schnitzer's model the only
13 model-generated OSS levels available for Staff's consideration in this proceeding?

14 A. No. For the first time since the implementation of KCPL's Regulatory Plan in
15 Case No. EO-2005-0329, another model is being used to generate KCPL's projected levels of
16 OSS at various percentiles. The Midwest Energy Consumers Group (MECG) is using the
17 RealTime model to generate KCPL's projected levels of OSS in this proceeding. Staff will
18 review the results of each respective model in determining the correct level of OSS margin for
19 this proceeding.

20 **ADJUSTMENTS TO OFF-SYSTEM SALES MARGINS**

21 Q. What adjustments are KCPL proposing to Mr. Schnitzer's projected level of
22 OSS in this case?

1 A. On pages 10 through 16 of his direct testimony KCPL witness Burton
2 Crawford identifies the following three adjustments to non-firm OSS:

3 (1) Purchases for Resale – wholesale sales that are supplied by purchased power as
4 compared to wholesale sales supplied by KCPL owned generation.

5
6 (2) Southwest Power Pool (“SPP”) line loss charges (net of line loss revenue).

7
8 (3) SPP’s Revenue Neutrality Uplift (“RNU”) charges – imbalances between
9 revenues and disbursements that are distributed among SPP market participants as
10 either a charge or a credit.

11 Q. What is Staff’s position regarding KCPL’s proposed adjustments to
12 Mr. Schnitzer’s projected level of OSS margin?

13 A. Staff initially included all three adjustments in its COS filing on August 2,
14 2012. However, after reviewing MECG witness Greg Meyer’s direct testimony and
15 testimony given by Mr. Schnitzer on March 4, 2011 during the True-Up Hearing in KCPL
16 Case No. ER-2010-0355, Staff has determined KCPL’s proposed adjustments are not
17 appropriate.

18 Q. Please explain.

19 A. On March 4, 2011 during the True-Up Hearing in KCPL Case No. ER-2010-
20 0355, KCPL witness Schnitzer testified that his model did not include OSS from purchases
21 for resale. The results of Mr. Schnitzer’s model should not be adjusted to reflect revenues or
22 charges related to sales that are not in Mr. Schnitzer’s database. Therefore, Staff opposes the
23 “Purchases for Resale” adjustment to Mr. Schnitzer’s projected level of OSS margin. This
24 adjustment is identified in KCPL witness Burton Crawford’s direct testimony at pages 10 and
25 11 and Crawford’s Schedule BLC-5.

26 As stated by MECG witness Meyer on page 19 of his direct testimony, SPP loss
27 charges are related to OSS made outside the SPP footprint. Since Mr. Schnitzer’s model

Rebuttal Testimony of
V. William Harris

1 assumes all sales are made within the OSS footprint, "KCPL is reducing margins which
2 originate in the SPP footprint for sales outside the SPP footprint" (Page 20, lines 1 and 2, of
3 Meyer Direct). Therefore, Staff opposes the "SPP line loss charges" adjustment to
4 Mr. Schnitzer's projected level of OSS margin. This adjustment is identified in KCPL witness
5 Burton Crawford's direct testimony at pages 14 and 15 and Crawford's Schedule BLC-6.

6 In referring to SPP RNU charges, Mr. Meyer states on page 25, lines 16 and 17, of his
7 direct testimony, "KCPL has not provided any information which shows that these net
8 charges are related to OSS." Staff agrees. Therefore, Staff opposes the "SPP RNU charges"
9 adjustment to Mr. Schnitzer's projected level of OSS margin. This adjustment is identified in
10 KCPL witness Burton Crawford's direct testimony at pages 15 and 16 and Crawford's
11 Schedule BLC-7.

12 Q. Has Staff developed an alternate position on accounting for KCPL's proposed
13 adjustments to OSS margins (i.e., purchases for resale, SPP line loss charges and SPP RNU
14 charges)?

15 A. Yes. While Staff believes these revenues and costs need to be reflected in the
16 determination of the revenue requirement in this case, an adjustment to Mr. Schnitzer's model
17 is not the most appropriate method to reflect them. If the Commission believes the
18 adjustments proposed by KCPL in Mr. Crawford's direct testimony are proper, then
19 Staff proposes that these revenues and costs be included in KCPL's annualized fuel
20 expense - separate and apart from Mr. Schnitzer's projected levels of OSS margin.

21 Q. Does this conclude your Rebuttal Testimony?

22 A. Yes it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Kansas City Power & Light)
Company's Request for Authority to) Case No. ER-2012-0174
Implement A General Rate Increase for)
Electric Service)

AFFIDAVIT OF V. WILLIAM HARRIS

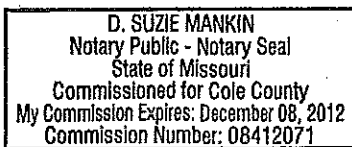
STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

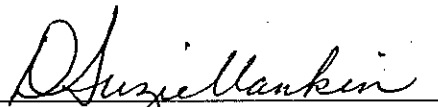
V. William Harris, of lawful age, on his oath states: that he has participated in the preparation of the foregoing Rebuttal Testimony in question and answer form, consisting of 10 pages to be presented in the above case; that the answers in the foregoing Rebuttal Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.



V. William Harris

Subscribed and sworn to before me this 5th day of September, 2012.





Notary Public

**SCHEDULE VWH-1
and
SCHEDULE VWH-2**

HAS BEEN DEEMED

HIGHLY CONFIDENTIAL

IN ITS ENTIRETY

KANSAS CITY POWER & LIGHT COMPANY
CASE NO. ER-2012-0174
COMPARISON OF OSS TO GMO vs. OSS TO OTHER PARTIES

	KCPL's Total OSS			KCPL OSS to other than GMO/Aquila			KCPL sales to GMO/Aquila				KCPL to GMO		GMO/Aquila sales to KCPL		
	MW	\$	\$/MW	MW	\$	\$/MW	MW	\$	\$/MW	% to total	% to total	MW	\$	\$/MW	
2005	4,104,634	\$164,139,992	\$39.99	4,055,989	\$162,118,496	\$39.97	48,645	\$2,021,496	\$41.56	1.19%	1.23%	42,283	\$2,785,538	\$65.88	
2006	4,238,408	\$158,982,025	\$37.51	4,206,230	\$157,606,525	\$37.47	32,178	\$1,375,500	\$42.75	0.76%	0.87%	18,349	\$1,529,568	\$83.36	
2007*	3,929,381	\$158,760,080	\$40.40	3,920,902	\$158,505,833	\$40.43	8,479	\$254,247	\$29.99	0.22%	0.16%	518	\$26,817	\$51.77	
Jan-Jun '08	861,228	\$36,105,593	\$41.92	853,320	\$35,768,188	\$41.92	7,908	\$337,405	\$42.67	0.92%	0.93%	2,617	\$172,237	\$65.81	
Total	13,133,651	\$517,987,690	\$39.44	13,036,441	\$513,999,042	\$39.43	97,210	\$3,988,648	\$41.03	0.74%	0.77%	63,767	\$4,514,160	\$70.79	
Annualized	3,752,472	\$147,996,483	\$39.44	3,724,697	\$146,856,869	\$39.43	27,774	\$1,139,614	\$41.03			18,219	\$1,289,760	\$70.79	
Jul-Dec '08	1,785,810	\$66,850,771	\$37.43	973,922	\$26,073,048	\$26.77	811,888	\$40,777,723	\$50.23	45.46%	61.00%	135,862	\$5,598,586	\$41.21	
2009	3,607,179	\$91,878,117	\$25.47	1,985,559	\$36,434,823	\$18.35	1,621,620	\$55,443,294	\$34.19	44.96%	60.34%	66,249	\$1,841,248	\$27.79	
2010	4,571,957	\$132,787,859	\$29.04	2,998,697	\$70,751,138	\$23.59	1,573,260	\$62,036,721	\$39.43	34.41%	46.72%	54,839	\$1,857,672	\$33.88	
2011	4,875,949	\$140,315,816	\$28.78	2,802,982	\$66,169,182	\$23.61	2,072,967	\$74,146,634	\$35.77	42.51%	52.84%	11,242	\$389,178	\$34.62	
Total	14,840,895	\$431,832,563	\$29.10	8,761,160	\$199,428,191	\$22.76	6,079,735	\$232,404,372	\$38.23	40.97%	53.82%	268,192	\$9,686,684	\$36.12	
Annualized	4,240,256	\$123,380,732	\$29.10	2,503,189	\$56,979,483	\$22.76	1,737,067	\$66,401,249	\$38.23			76,626	\$2,767,624	\$36.12	

* 2007 PACE Report - DR 399 (ER-2012-0174)

Company Name: KCPL MO
Case Description: 2012 KCP&L Rate Case
Case: ER-2012-0174

Response to Harris William Interrogatories – Set MPSC_20120705
Date of Response: 07/25/2012

Question No. :0447

Please provide a complete list of all monthly sales transactions between KCP&L and KCPL-GMO (formerly Aquila) for the period January 1, 2005 to the present. Identify the date, the seller, the buyer, the megawatt hour amounts, the revenue amounts and the associated costs for each transaction.

RESPONSE: (do not edit or delete this line or anything above this)

The attached file includes monthly KCP&L sales and purchases, both dollars and volumes, to KCP&L-GMO (formerly Aquila Networks and Missouri Public Service) from 2005 to June 2012.

Attachments:

Q0447 KCPL GMO transactions 2005-2012.xls

Q0447 MO Verification.pdf

KCP&L Rate Case 2012

Q-0447 - KCP&L sold or bought from KCP&L-GMO (Aquila Networks, Missouri Public Service)

		Sell Dollars	Buy Dollars	Sell Volume	Buy Volume
January 2005	Wholesale - Aquila Networks	\$ 410,765.00	\$ 28,468.00	11,603.000	391.000
	Wholesale - Missouri Public Service		\$ 1,778.89		36.000
February 2005	Wholesale - Aquila Networks	\$ 370,754.00	\$ 4,050.00	9,962.000	75.000
	Wholesale - Missouri Public Service	\$ 84.58	\$ -	1.000	-
March 2005	Wholesale - Aquila Networks	\$ 167,700.00	\$ 152,205.00	4,400.000	2,730.000
	Wholesale - Missouri Public Service		\$ 231.90		8.000
April 2005	Wholesale - Aquila Networks	\$ 163,730.00	\$ 125,070.00	3,590.000	2,398.000
	Wholesale - Missouri Public Service	\$ 942.00	\$ 1,413.60	15.000	21.000
May 2005	Wholesale - Aquila Networks	\$ 152,165.00	\$ 935,385.00	4,720.000	17,965.000
	Wholesale - Missouri Public Service	\$ 375.00	\$ 430.15	5.000	7.000
June 2005	Wholesale - Aquila Networks	\$ 140,453.00	\$ 225,390.00	2,938.000	3,481.000
	Wholesale - Missouri Public Service	\$ 714.00	\$ 304.00	7.000	7.000
July 2005	Wholesale - Aquila Networks	\$ 173,550.00	\$ 489,810.00	3,080.000	4,932.000
	Wholesale - Missouri Public Service	\$ 128.80	\$ 4,138.53	2.000	39.000
August 2005	Wholesale - Aquila Networks	\$ 60,325.00	\$ 252,010.00	715.000	3,217.000
	Wholesale - Missouri Public Service	\$ 432.00	\$ 3,024.74	3.000	32.000
September 2005	Wholesale - Aquila Networks		\$ 371,925.00		4,350.000
	Wholesale - Missouri Public Service		\$ 2,057.31		19.000
October 2005	Wholesale - Aquila Networks	\$ 19,550.00	\$ 114,080.00	170.000	1,412.000
	Wholesale - Missouri Public Service		\$ 1,327.92		13.000
November 2005	Wholesale - Aquila Networks	\$ 109,700.00	\$ 32,570.00	1,675.000	571.000
	Wholesale - Missouri Public Service	\$ 2,000.00	\$ 350.50	50.000	7.000
December 2005	Wholesale - Aquila Networks	\$ 67,700.00	\$ 37,700.00	700.000	560.000
	Wholesale - Missouri Public Service	\$ 65.00	\$ 1,817.08	1.000	11.000
TOTAL 2005	Wholesale - Aquila Networks	\$ 1,826,382.00	\$ 2,768,663.00	43,553.000	42,082.000
	Wholesale - Missouri Public Service	\$ 4,741.38	\$ 16,874.62	84.000	201.000
	RQ sales - Missouri Public Service	\$ 190,373.00		5,008.000	
	Ties to FERC Form 1, pgs 310 & 326	\$ 2,021,498.38	\$ 2,785,537.62	48,645.000	42,283.000
	Pg 310 RQ	(190,373)		(5,008)	
	Pg 310 non-RG	(4,741)		(84)	
	Pg 310 non-RG	(1,826,382)		(43,553)	
	Pg 326 RQ		(2,768,663)		(42,082)
	Pg 326 OS		(16,875)		(201)
		0	(0)	-	-

annual amount from FERC Form 1 pg 310

		Sell Dollars	Buy Dollars	Sell Volume	Buy Volume
January 2006	Wholesale - Aquila Networks	\$ 416.00	\$ 3,100.00	16.000	50.000
February 2006	Wholesale - Aquila Networks		\$ 35,060.00		533.000
	Wholesale - Missouri Public Service		\$ 10,531.00		138.000
March 2006	Wholesale - Aquila Networks	\$ 139,660.00	\$ 21,330.00	3,271.000	490.000
	Wholesale - Missouri Public Service	\$ 172.60	\$ 251.40	3.000	3.000
April 2006	Wholesale - Aquila Networks	\$ 71,175.00	\$ 106,370.00	1,450.000	1,516.000
	Wholesale - Missouri Public Service	\$ 6,894.10	\$ 139.72	378.000	2.000
May 2006	Wholesale - Aquila Networks	\$ 272,460.00	\$ 27,610.00	6,220.000	436.000
June 2006	Wholesale - Aquila Networks	\$ 29,350.00	\$ 209,142.00	630.000	3,211.000
	Wholesale - Missouri Public Service	\$ 700.00	\$ 126,889.08	50.000	1,647.000
July 2006	Wholesale - Aquila Networks	\$ 40,955.00	\$ 495,650.00	775.000	4,000.000
	Wholesale - Missouri Public Service	\$ 7,209.00	\$ 1,580.00	133.000	18.000
August 2006	Wholesale - Aquila Networks	\$ 31,934.00	\$ 324,755.00	653.000	2,778.000
	Wholesale - Missouri Public Service	\$ 2,018.00	\$ 668.52	15.000	11.000
September 2006	Wholesale - Aquila Networks	\$ 33,325.00	\$ 84,796.00	958.000	2,292.000
	Wholesale - Missouri Public Service	\$ 31,910.00	\$ 1,520.30	584.000	38.000
October 2006	Wholesale - Aquila Networks	\$ 196,675.00	\$ 23,510.00	4,395.000	565.000
	Wholesale - Missouri Public Service	\$ 275.00	\$ 420.00	5.000	12.000
November 2006	Wholesale - Aquila Networks	\$ 263,366.00		6,211.000	
	Wholesale - Missouri Public Service	\$ 69.00	\$ 507.00	1.000	5.000
December 2006	Wholesale - Aquila Networks	\$ 21,119.00	\$ 52,125.00	749.000	500.000
	Wholesale - Missouri Public Service	\$ 31,675.00	\$ 3,613.22	700.000	104.000
TOTAL 2006	Wholesale - Aquila Networks	\$ 1,100,435.00	\$ 1,383,448.00	25,328.000	16,371.000
	Wholesale - Missouri Public Service	\$ 80,922.60	\$ 146,120.24	1,669.000	1,978.000
	RQ sales - Missouri Public Service	\$ 194,142.00		4,981.000	
	Ties to FERC Form 1, pgs 310 & 326	\$ 1,375,499.60	\$ 1,529,568.24	32,178.000	18,349.000
	Pg 310 RQ	(194,142)		(4,981)	
	Pg 310 non-RG	(1,100,435)		(25,328)	
	Pg 310 non-RG	(80,923)		(1,669)	
	Pg 326 OS		(1,383,448)		(16,371)
	Pg 326 OS		(146,121)		(1,978)
		(0)	(1)	-	-

annual amount from FERC Form 1 pg 310

		Sell Dollars	Buy Dollars	Sell Volume	Buy Volume
January 2007	Wholesale - Aquila Networks	\$ 56,333.00	\$ 7,830.00	1,913,000	230,000
	Wholesale - Missouri Public Service	\$ 9,870.00	\$ 546.15	528,000	13,000
February 2007	Wholesale - Aquila Networks	\$ 2,750.00		243,000	
	Wholesale - Missouri Public Service	\$ 1,703.40	\$ 8,199.93	39,000	126,000
March 2007	Wholesale - Missouri Public Service		\$ 239.94		6,000
April 2007	Wholesale - Missouri Public Service	\$ 500.00	\$ 32.42	25,000	1,000
May 2007	Wholesale - Aquila Networks		\$ 399.34		8,000
	Wholesale - Missouri Public Service		\$ 1,877.54		21,000
June 2007	Wholesale - Aquila Networks		\$ 2,762.64		39,000
July 2007	Wholesale - Aquila Networks		\$ 1,343.80		17,000
August 2007	Wholesale - Aquila Networks	\$ 520.00	\$ 914.53	4,000	12,000
September 2007	Wholesale - Aquila Networks	\$ 1,054.00	\$ 517.82	12,000	9,000
October 2007	Wholesale - Aquila Networks	\$ 406.00	\$ 1,543.02	6,000	21,000
November 2007	Wholesale - Aquila Networks		\$ 231.36		4,000
December 2007	Wholesale - Aquila Networks	\$ 658.70	\$ 378.91	5,000	11,000
TOTAL 2007	Wholesale - Aquila Networks	\$ 61,721.70	\$ 15,921.42	2,183,000	351,000
	Wholesale - Missouri Public Service	\$ 12,073.40	\$ 10,895.98	592,000	167,000
	RQ sales	\$ 180,452.00		5,704,000	
	Ties to FERC Form 1, pgs 310 & 326	\$ 254,247.10	\$ 26,817.40	8,479,000	518,000
	Pg 310 RQ	(97,441)		(3,059)	
	Pg 310 RQ	(83,011)		(2,645)	
	Pg 310 non-RG	(2,839)		(27)	
	Pg 310 non-RG	(1,013)		(32)	
	Pg 310 non-RG	(59,083)		(2,155)	
	Pg 310 non-RG	(11,060)		(560)	
	Pg 326 OS		(7,830)		(230)
	Pg 326 OS		(6,260)		(100)
	Pg 326 OS		(8,091)		(121)
	Pg 326 OS		(4,636)		(87)
		0	0		

annual amount from FERC Form 1 pg 310

		Sell Dollars	Buy Dollars	Sell Volume	Buy Volume
January 2008	Wholesale - Aquila Networks		\$ 9,911.66		88,000
February 2008	Wholesale - Aquila Networks	\$ 3,322.75	\$ 2,852.46	175,000	21,000
March 2008	Wholesale - Aquila Networks		\$ 6,351.96		121,000
April 2008	Wholesale - Aquila Networks	\$ 50,725.00	\$ 11,411.06	1,650,000	231,000
May 2008	Wholesale - Aquila Networks	\$ 272,974.00	\$ 109,335.00	5,913,000	1,726,000
	Wholesale - Missouri Public Service		\$ 12,530.00		165,000
June 2008	Wholesale - Aquila Networks	\$ 7,313.50	\$ 19,845.20	112,000	265,000
	Wholesale - Missouri Public Service	\$ 6,070.00		58,000	
July 2008	Wholesale - Aquila Networks	\$ 4,480,066.79	\$ 532,782.10	44,385,000	5,374,000
	Wholesale - Missouri Public Service	\$ 37,177.90	\$ 3,125.24	539,000	46,000
August 2008	Wholesale - Missouri Public Service	\$ 6,315,108.88	\$ 731,793.75	86,952,000	13,859,000
September 2008	Wholesale - Aquila Networks	\$ 5,279,944.88	\$ 2,220,418.77	102,730,000	59,471,000
October 2008	Wholesale - Aquila Networks	\$ 5,069,228.80	\$ 1,048,410.69	119,061,000	30,396,000
	Wholesale - Missouri Public Service	\$ 6,350.00		137,000	
November 2008	Wholesale - Aquila Networks	\$ 8,904,121.90	\$ 611,350.79	223,091,000	17,785,000
	Wholesale - Missouri Public Service		\$ 1,000.00		25,000
December 2008	Wholesale - Aquila Networks	\$ 10,685,704.07	\$ 449,724.17	234,993,000	8,906,000
TOTAL 2008	Wholesale - Aquila Networks	\$ 34,769,401.69	\$ 5,022,393.86	732,110,000	124,384,000
	Wholesale - Missouri Public Service	\$ 6,384,706.78	\$ 748,448.99	87,686,000	14,095,000
	RQ sales -	\$ 215,172.00		4,802,000	
	Ties to FERC Form 1, pgs 310 & 326	\$ 41,333,280.47	\$ 5,770,842.85	824,598,000	138,479,000
	Pg 310 RQ	(103,548)		(2,909)	
	Pg 310 RQ	(111,624)		(1,893)	
	Pg 310 non-RG	(185,960)		(4,775)	
	Pg 310 non-RG	(32,507,069)		(715,029)	
	Pg 310 non-RG	(2,500)		(25)	
	Pg 310 non-RG	(160,000)		(3,200)	
	Pg 310 non-RG	(8,259,010)		(96,734)	
	Pg 310 non-RG	(3,570)		(33)	
	Pg 310 non-RG	(9,400)		(752)	
	Pg 326 RQ		(3,972)		(318)
	Pg 326 OS		(15,900)		(270)
	Pg 326 OS		(866,513)		(11,017)
	Pg 326 OS		(143,837)		(2,183)
	Pg 326 OS		(4,732,062)		(124,844)
	Pg 326 OS		(12,530)		(165)
		(9,401)	(3,971)	(752)	(318)

annual amount from FERC Form 1 pg 310

		Sell Dollars	Buy Dollars	Sell Volume	Buy Volume
January 2009	Wholesale - KCP&L GMO		\$ 926.36		74.109
	Wholesale - Missouri Public Service	\$ 8,379,461.30	\$ 198,871.22	221,658.000	5,080.000
February 2009	Wholesale - KCP&L GMO		\$ 912.20		72.976
	Wholesale - Missouri Public Service	\$ 4,265,712.33	\$ 135,080.05	128,817.000	4,872.000
March 2009	Wholesale - KCP&L GMO		\$ 724.49		67.959
	Wholesale - Missouri Public Service	\$ 2,998,723.29	\$ 239,727.94	102,219.000	7,988.000
April 2009	Wholesale - KCP&L GMO		\$ 501.74		40.139
	Wholesale - Missouri Public Service	\$ 1,314,088.45	\$ 330,352.66	35,694.000	13,000.000
May 2009	Wholesale - KCP&L GMO		\$ 491.34		40.139
	Wholesale - Missouri Public Service	\$ 4,191,718.47	\$ 293,589.49	124,696.000	11,259.000
June 2009	Wholesale - KCP&L GMO		\$ 518.59		40.139
	Wholesale - Missouri Public Service	\$ 6,121,272.70	\$ 131,108.55	155,726.000	4,436.000
July 2009	Wholesale - KCP&L GMO		\$ 705.16		56.413
	Wholesale - Missouri Public Service	\$ 4,357,141.68	\$ 243,853.20	128,811.000	9,426.000
August 2009	Wholesale - KCP&L GMO		\$ 628.50		50.280
	Wholesale - Missouri Public Service	\$ 5,165,560.28	\$ 118,033.90	148,830.000	4,814.000
September 2009	Wholesale - KCP&L GMO		\$ 608.84		48.707
	Wholesale - Missouri Public Service	\$ 2,010,242.93	\$ 41,072.14	60,364.000	1,812.000
October 2009	Wholesale - KCP&L GMO		\$ 443.06		35.445
	Wholesale - Missouri Public Service	\$ 7,451,017.77	\$ 23,621.85	261,896.000	678.000
November 2009	Wholesale - KCP&L GMO		\$ 421.50		33.720
	Wholesale - Missouri Public Service	\$ 3,498,567.33	\$ 48,305.79	116,245.000	1,658.000
December 2009	Wholesale - KCP&L GMO		\$ 517.50		41.400
	Wholesale - Missouri Public Service	\$ 5,405,205.26	\$ 80,231.50	140,523.000	635.000
TOTAL 2009	Wholesale - KCP&L GMO	\$ -	\$ 7,399.28	-	591.426
	Wholesale - Missouri Public Service	\$ 55,158,711.79	\$ 1,833,848.29	1,815,579.000	65,658.000
	RQ sales	\$ 284,582.00		6,041.000	
	Ties to FERC Form 1, pgs 310 & 326	\$ 55,443,293.79	\$ 1,841,247.57	1,621,620.000	66,249.426
	Pg 310 RQ	(265,651)		(4,519)	
	Pg 310 RQ	(19,031)		(1,522)	
	Pg 310 non-RG	(55,159,672)		(1,615,619)	
	Pg 326 RQ		(7,399)		(591)
	Pg 326 OS		(1,833,848)		(65,658)
		(960)	1	(40)	0

annual amount from FERC Form 1 pg 310

		Sell Dollars	Buy Dollars	Sell Volume	Buy Volume
January 2010	Wholesale - KCP&L GMO		\$ 906.06		72.485
	Wholesale - Missouri Public Service	\$ 15,041,338.07	\$ 199,717.27	319,912.000	4,830.000
February 2010	Wholesale - KCP&L GMO		\$ 863.43		69.074
	Wholesale - Missouri Public Service	\$ 6,622,524.29	\$ 189,346.51	162,407.000	4,730.000
March 2010	Wholesale - KCP&L GMO		\$ 782.91		62.633
	Wholesale - Missouri Public Service	\$ 2,164,892.51	\$ 94,882.86	61,994.000	2,852.000
April 2010	Wholesale - KCP&L GMO		\$ 488.91		39.113
	Wholesale - Missouri Public Service	\$ 2,254,067.33	\$ 127,412.30	81,411.000	4,968.000
May 2010	Wholesale - KCP&L GMO		\$ 328.24		28.259
	Wholesale - Missouri Public Service	\$ 3,514,869.57	\$ 25,227.50	78,082.000	833.000
June 2010	Wholesale - KCP&L GMO		\$ 451.50		36.120
	Wholesale - Missouri Public Service	\$ 5,560,095.82	\$ 55,702.24	152,324.000	1,527.000
July 2010	Wholesale - KCP&L GMO				
	Wholesale - Missouri Public Service	\$ 8,975,886.22	\$ 133,984.48	208,333.000	2,852.658
August 2010	Wholesale - KCP&L GMO				
	Wholesale - Missouri Public Service	\$ 5,920,783.64	\$ 291,885.97	121,964.000	6,053.664
September 2010	Wholesale - KCP&L GMO				
	Wholesale - Missouri Public Service	\$ 2,826,100.57	\$ 214,578.37	79,284.000	8,029.181
October 2010	Wholesale - KCP&L GMO				
	Wholesale - Missouri Public Service	\$ 2,378,195.46	\$ 339,985.57	42,252.000	12,940.850
November 2010	Wholesale - KCP&L GMO				
	Wholesale - Missouri Public Service	\$ 1,591,815.59	\$ 19,908.01	104,874.000	740.928
December 2010	Wholesale - KCP&L GMO				
	Wholesale - Missouri Public Service	\$ 43,353.00		1,587.000	
	Wholesale - Missouri Public Service	\$ 4,930,613.02	\$ 161,239.89	152,044.000	4,176.311
TOTAL 2010	Wholesale - KCP&L GMO	\$ 44,471.41	\$ 3,821.05	1,678.473	305.684
	Wholesale - Missouri Public Service	\$ 61,782,181.99	\$ 1,853,850.97	1,564,881.000	54,533.572
	RQ sales	\$ 210,088.00		6,703.000	
	Ties to FERC Form 1, pgs 310 & 326	\$ 62,036,721.40	\$ 1,857,672.02	1,573,260.473	54,839.256
	Pg 310 RQ	(191,315)		(5,182)	
	Pg 310 RQ	(18,753)		(1,521)	
	Pg 310 non-RG	(61,825,535)		(1,586,557)	
	Pg 326 RQ		(7,353)		(588)
	Pg 326 OS		(1,850,319)		(54,251)
		1,118	0	0	0

annual amount from FERC Form 1 pg 310

		Sell Dollars	Buy Dollars	Sell Volume	Buy Volume
January 2011	Energy - Missouri Public Service	\$ 6,153,940.18	\$ 20,614.17	168,582.000	703.311
	Full Requirement Customers - MPS	\$ 1,392.67		111.414	
February 2011	Energy - Missouri Public Service	\$ 3,831,936.81	\$ 11,589.51	110,301,000	322.441
	Full Requirement Customers - MPS	\$ 2,202.98		297.373	
March 2011	Energy - Missouri Public Service	\$ 4,635,422.51	\$ 93,300.41	142,054,000	2,630.921
	Full Requirement Customers - MPS	\$ 1,832.04		25.428	
April 2011	Energy - Missouri Public Service	\$ 3,633,472.00	\$ 34,288.24	117,423,000	878.921
	Full Requirement Customers - MPS	\$ 1,832.04		146.563	
May 2011	Energy - Missouri Public Service	\$ 7,166,170.22	\$ 29,587.07	225,522,000	750.503
	Full Requirement Customers - MPS	\$ 759.55		60.764	
June 2011	Energy - Missouri Public Service	\$ 5,901,319.66	\$ 10,882.13	148,584,000	227.400
	Full Requirement Customers - MPS	\$ 1,398.10		111.848	
July 2011	Energy - Missouri Public Service	\$ 13,517,145.38	\$ 70,513.02	284,117,000	1,572.400
	Full Requirement Customers - MPS	\$ 1,398.10		111.848	
August 2011	Energy - Missouri Public Service	\$ 12,898,668.93	\$ 65,146.52	309,531,000	1,621.002
	Full Requirement Customers - MPS	\$ 8,234.88		658.790	
September 2011	Energy - Missouri Public Service	\$ 4,225,687.18	\$ 32,735.57	132,392,000	1,849.196
	Full Requirement Customers - MPS	\$ 3,364.86		289.188	
October 2011	Energy - Missouri Public Service	\$ 2,573,825.98	\$ 16,805.11	87,625,000	409.902
	Full Requirement Customers - MPS	\$ (1,682.43)		(134.594)	
November 2011	Energy - Missouri Public Service	\$ 6,746,492.51	\$ 1,606.56	255,915,000	106.825
	Full Requirement Customers - MPS	\$ 484.52		38.762	
December 2011	Energy - Missouri Public Service	\$ 2,619,696.61	\$ 2,109.64	89,113,000	168.771
	Full Requirement Customers - MPS	\$ 1,638.94		131.067	
TOTAL 2011	Energy - Missouri Public Service	\$ 74,123,777.95	\$ 389,177.95	2,071,139,000	11,241.693
	Full Requirement Customers - MPS	\$ 22,655.65	\$ -	1,828.451	-
	Ties to FERC Form 1, pgs 310 & 326	74,146,634	389,178	2,072,967	11,242
	Pg 310 RQ	(22,856)		(1,828)	
	Pg 310 non-RG	(74,123,778)		(2,071,139)	
	Pg 326 RQ		(9,098)		(728)
	Pg 326 OS		(380,082)		(10,514)
		(0)	(0)	0	(0)

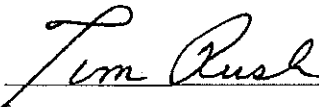
		Sell Dollars	Buy Dollars	Sell Volume	Buy Volume
January 2012	Energy - Missouri Public Service	\$ 4,220,722.04	\$ 1,635.99	168,984,000	80.858
	Full Requirement Customers - MPS	\$ 1,732.38		138.590	
February 2012	Energy - Missouri Public Service	\$ 2,212,584.50	\$ 608.91	67,218,000	48.713
	Full Requirement Customers - MPS	\$ 1,653.90		132.312	
March 2012	Energy - Missouri Public Service	\$ 2,346,417.67	\$ 21,740.91	89,178,000	1,001.713
	Full Requirement Customers - MPS	\$ 1,653.90		132.312	
April 2012	Energy - Missouri Public Service	\$ 1,604,547.01	\$ 654.07	67,132,000	35.389
	Full Requirement Customers - MPS	\$ 887.21		78.976	
May 2012	Energy - Missouri Public Service	\$ 5,739,966.46	\$ 766.48	222,124,000	36.318
	Full Requirement Customers - MPS	\$ 1,106.38		89.510	
June 2012	Energy - Missouri Public Service	\$ 4,205,514.28	\$ 144,762.50	144,365,000	2,727.049
	Full Requirement Customers - MPS	\$ 1,086.03		86.882	
YTD 2012	Energy - Missouri Public Service	\$ 20,529,751.96	\$ 170,368.86	759,001,000	3,930.040
	Full Requirement Customers - MPS	\$ 8,219.80	\$ -	657.582	-

Verification of Response

**Kansas City Power & Light Company
AND
KCP&L Greater Missouri Operations**

Docket No. ER-2012-0174

The response to Data Request # 0447 is true and accurate to the best of my knowledge and belief.

Signed: 
Date: July 25, 2012