

BEFORE THE PUBLIC SERVICE COMMISSION
STATE OF MISSOURI

TRANSCRIPT OF PROCEEDINGS
Evidentiary Hearing
July 1, 2015
Jefferson City, Missouri
Volume 20

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,
SCOTT T. RUPP,
COMMISSIONERS

REPORTED BY:
Tracy Taylor, CCR No. 939
TIGER COURT REPORTING, LLC

1 A P P E A R A N C E S

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 KARL ZOBRIST, Attorney at Law
10 Dentons
11 4520 Main Street, Suite 1100
12 Kansas City, Missouri 64111
13 816.460.2545
14 FOR: Kansas City Power & Light Company

15 JAMES M. FISCHER, Attorney at Law
16 Fischer & Dority, PC
17 101 Madison, Suite 400
18 Jefferson City, Missouri 65101
19 573.636.6758
20 FOR: Kansas City Power & Light Company

21 MARK W. COMLEY, Attorney at Law
22 601 Monroe Street, Suite 301
23 Jefferson City, Missouri 65102
24 573.634.2266
25 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

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

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15
16
17
18
19
20
21
22
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
COLLEEN M. DALE, Senior Counsel
CYDNEY D. MAYFIELD, Senior Staff Counsel
WHITNEY PAYNE, Assistant Staff Counsel
MARCELLA MUETH, Assistant 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

1 JUDGE BUSHMANN: We're on the record.
2 Today is July 1st, Kansas City Power & Light rate
3 case. Before we get started with anything, I'd like
4 to maybe get a status report so we could see what the
5 schedule is for today.

6 MR. HACK: Judge, I think it will be a
7 quick day. We have continued to, what I would say,
8 fine-tune the settlement documents. We are within a
9 whisker of getting both of them filed. One relates to
10 how the true-up is going to be handled. One relates
11 to settlement of some of the issues that had otherwise
12 been scheduled for hearing for the rest of this week.

13 So we think that all the representations
14 we've made so far are coming to pass. And what the
15 intent is today is to start with income taxes, which I
16 think will be quick, and then go straight into the
17 low-income weatherization, which I think will also be
18 quick. And then we will address the pending motions
19 regarding corrected testimony.

20 JUDGE BUSHMANN: So based on the
21 settlement, the only issues that were remaining to be
22 heard were those two, income taxes and low-income
23 weatherization?

24 MR. HACK: That is correct.

25 JUDGE BUSHMANN: And just to clarify, I

1 believe you mentioned before that the settlement also
2 would encompass the pension issue, which there was
3 already a Non-unanimous Stipulation and Agreement.

4 MR. HACK: Yes. There -- there was a
5 provision in the one pension settlement that had been
6 filed, 10-D that was an either/or: If the Commission
7 decides this, then X; or if the Commission decides
8 this, then Y. The -- the -- one of the two
9 settlements that will be filed today says the parties
10 have settled on one of those two alternatives.

11 JUDGE BUSHMANN: So it takes that option
12 out of that first --

13 MR. HACK: Correct.

14 JUDGE BUSHMANN: -- Stipulation and
15 Agreement?

16 MR. HACK: Correct.

17 JUDGE BUSHMANN: So that would completely
18 resolve that issue, assuming that no one objects?

19 MR. HACK: Correct. And we have been in
20 contact with all the parties. There has been no
21 parties giving voice to opposition so far. The
22 primary parties on all of these issues have been here
23 in this room while I've been talking about these
24 settlements.

25 JUDGE BUSHMANN: Okay. Very good.

1 Sounds promisi ng.

2 MR. WOODSMALL: Your Honor, another thing
3 that I mentioned earlier to you, our witness on the
4 tax issue, Mr. Brosch, was staying down at the lake
5 last night. On his way here, the road was washed out.
6 I've talked to KCP&L about putting him on by
7 telephone. In fact, KCP&L has indicated that they
8 were going to waive cross on him and I'm going to
9 waive cross on KCPL's witness. So if we can put him
10 on telephone at some point just so he can take the
11 questions and I can get his testimony in.

12 JUDGE BUSHMANN: I don't think that would
13 be a problem.

14 MR. WOODSMALL: Thank you.

15 MR. FISCHER: Judge, we could even
16 stipulate that in unless the Commi ssi oners have
17 questions or something.

18 JUDGE BUSHMANN: And that's on the income
19 tax issue?

20 MR. FISCHER: Yeah.

21 MS. DALE: Staff also has no questions.

22 JUDGE BUSHMANN: Well, when we get to
23 that point, we'll see if the Commi ssi oners have any
24 questions. And if there's just a stipulation on the
25 exhibit, then wouldn't even need to get him on the

1 phone.

2 MR. WOODSMALL: Great. Thank you.

3 JUDGE BUSHMANN: I believe -- do the
4 Commissioners want to ask anything at this point?

5 CHAIR R. KENNEY: Yeah, I do. Good
6 morning. I want to ask about this motion to
7 declassi fy information that we're going to hear in
8 agenda today. You all right with that? Okay.
9 Some -- it may take some of you by surprise. It's on
10 for agenda today.

11 And in its response, KCPL offered a
12 compromise by which certain of the information would
13 remain highly confidential and would remain
14 classified, but you're willing to release the
15 information regarding the hourly rates of your
16 attorneys?

17 MR. HACK: That is correct, Chairman.

18 CHAIR R. KENNEY: So my question is why
19 are you willing to declassi fy that information but not
20 the hourly rates and the other information with
21 respect to the other vendors and experts?

22 MR. HACK: Mr. Chairman, we have been
23 deferring to the service providers in those regards.
24 And we were -- Mr. Fischer and Mr. Zobrist were in the
25 room or at least very close to the hearing when we've

1 had all this discussion. We were able to talk with
2 Mr. Fischer and Mr. Zobrist who have kindly agreed to
3 our request to that.

4 There are a host of other service
5 providers in the balance of the rate case expense and
6 they haven't been present by and large, although
7 Mr. Hevert was. And that is the reason; we have not
8 been able to reach out to all of the other service
9 providers.

10 CHAIR R. KENNEY: Mr. Hevert testified on
11 behalf of Ameren too. Right?

12 MR. HACK: He did.

13 CHAIR R. KENNEY: And I questioned him
14 extensively about his hourly rate, what he charges to
15 be here versus prepared testimony, and he testified
16 freely on the stand.

17 I guess my concern is that I think
18 probably technically some of this stuff may fit the
19 definitions that we have in 4 CSR 240-2.135 as highly
20 confidential information, but I also recognize that
21 you're asking ratepayers to pay for all of this stuff,
22 100 percent, that's the request. And that's been the
23 default position heretofore.

24 And it occurs to me two things: It's
25 inconsistent to allow your attorneys' information to

1 be made public, number one, and not the other vendors;
2 but then secondarily, you're asking the ratepayers to
3 pay for it. Do they not have a right to know what it
4 is they're paying for?

5 MR. HACK: And that's why, Chairman,
6 we've said in the aggregate, the total cost is -- is
7 not classified as HC. And that's our proposed
8 solution to that so that they do know in the aggregate
9 what is -- what the cost is.

10 CHAIR R. KENNEY: Sure. And I recognize
11 that that's an offer as a compromise position. I
12 struggle with this because it occurs to me that if a
13 vendor is bidding to provide services for a regulated
14 utility, they're fully aware of the fact that you're
15 going to seek to recover it in rates. It seems to me
16 that they shouldn't really expect that it's going to
17 retain a classified designation. And it seems to me
18 that they should expect that since they're asking
19 ratepayers to pay for it, that they would expect that
20 that information would be made public.

21 And I don't -- I guess I'm not grasping
22 why the attorneys are willing to have their
23 confidential information made public but the other
24 vendors are not.

25 MR. HACK: Well, it's a practical

1 question. One, we were able to ask the lawyers.

2 CHAIR R. KENNEY: Sure.

3 MR. HACK: Two, I think --

4 CHAIR R. KENNEY: Putting aside that
5 practicality, what's the substantive difference
6 between an attorney's hourly rate and the economic
7 expert's hourly rate?

8 MR. HACK: There's none. There's none.
9 And it's -- just to make the point, Chairman, we at
10 KCP&L don't consider it our information.

11 CHAIR R. KENNEY: Sure.

12 MR. HACK: And to one of your points
13 earlier, I think the history would suggest, at least
14 here in Missouri, that -- that service providers
15 generally do have an expectation that it can be
16 protected. There has been in recent times some
17 questions while on the stand and that's -- and that's
18 common in civil litigation.

19 CHAIR R. KENNEY: I've done it ever since
20 I've been here.

21 MR. HACK: Yeah.

22 CHAIR R. KENNEY: So for the last six
23 years I've asked these guys about their hourly rates
24 and what they charge and what they charge to be here
25 versus prepared testimony. And so it just didn't

1 occur to me. Mr. Hevert has answered freely and I
2 think other experts that I've asked have answered
3 freely and haven't invoked any sort of privilege or HC
4 designation with respect to their hourly rates.

5 So it just -- that may have been the
6 history and I just -- I don't think we've applied it
7 consistently and I don't think anybody's invoked that
8 privilege consistently. So I'm wondering why we
9 should treat it differently today at noon?

10 MR. HACK: And my response to that would
11 be if there is to be a change from -- again, from my
12 perspective and my experience, it should be a
13 going-forward change so that -- so that our service
14 providers have an understanding going in that there is
15 no expectation.

16 CHAIR R. KENNEY: Is it fair to
17 characterize it as a change if it hasn't been done
18 consistently?

19 MR. HACK: Your Honor, the rule is what
20 the rule is. It's been in effect for quite a long
21 time.

22 CHAIR R. KENNEY: Sure. And I understand
23 the rule, but the application of it hasn't changed.
24 It's been inconsistent at best.

25 MR. HACK: I think -- and again, in my

1 experience -- I wouldn't say -- I wouldn't necessarily
2 disagree with that, but the rule remains.

3 CHAIR R. KENNEY: So I guess what I'm
4 saying is if it isn't a change and if it's been
5 applied inconsistently at best, I don't know that
6 anybody has an expectation of how it's going to be
7 applied one way or the other. If it hasn't been
8 applied consistently, I don't know that there is an
9 expectation that would be unsettling. Or do you
10 disagree with me?

11 MR. HACK: I mean, I would probably just
12 repeat what I said. I think the rule, in my view,
13 which is promulgated, gone through the process, it --
14 that is what, in my view, creates the expectation.

15 CHAIR R. KENNEY: Anybody else want to
16 offer any --

17 MR. WOODSMALL: I just note that we stand
18 by our motion. We'd like to have both those tables
19 declassified. We been tied up, OPC as well as myself,
20 in this hearing. And it's likely that we will have
21 further motions given some of the things we've seen
22 since that motion.

23 CHAIR R. KENNEY: Well, let me ask this:
24 You have access to the information?

25 MR. WOODSMALL: Correct.

1 CHAIR R. KENNEY: Why does having it
2 remain classified -- how does it impede your ability
3 to litigate your case?

4 MR. WOODSMALL: It doesn't. And
5 Commissioner Hall was saying the other day --
6 expressing some frustration that parties have not
7 taken action to declassify things, and I think that's
8 the reason.

9 So it doesn't impede, but it does go to
10 the public interest that I'd like to be able to share
11 as much information with my clients as possible. When
12 I talk about settlement and things with them, I'm
13 necessarily having to be somewhat cryptic and less
14 than forthcoming because information has been
15 designated highly confidential.

16 CHAIR R. KENNEY: Anybody else want to
17 say anything?

18 MR. WILLIAMS: The only thing I'd add is
19 that when I started at the Commission, it was
20 relatively rare that any party would even get into
21 what some expert's fees were. I think it's come up
22 because of particular costs; I mean, somebody seeing
23 something they think is unusual so they've raised it,
24 and also in response to Commissioners. So I'll just
25 add that.

1 CHAIR R. KENNEY: Well, I think there's
2 probably -- I think it's fair to say there's been a
3 heightened and increased awareness of rate case
4 expense during the time that I've been here. It's
5 been something that I've raised concerns about
6 consistently. The --

7 MR. WOODSMALL: The only other thing I'd
8 note is if you go back far enough, 20-some-odd years
9 when I first started at the Commission, the rule
10 provided that shortly after a party filed confidential
11 information, the utility was required to provide -- I
12 think it was within ten days, a listing of why the
13 information was confidential. So you don't get into
14 this situation here in the hearing room why was X
15 designated this way. They filed a pleading stating
16 that. And that's how it's done in Kansas.

17 For some reason, that part of the rule
18 fell out so there's never any advance statement from
19 the utility explaining why certain things are
20 confidential.

21 CHAIR R. KENNEY: That's under provision
22 12 where it says --

23 MR. WOODSMALL: Is it still there?

24 CHAIR R. KENNEY: Well, it says -- this
25 may cut against you, Mr. Woodsmall. It says, Not

1 later than ten days after the testimony that's filed
2 in -- and is designated as HC, any party wishing to
3 challenge it should file that motion within ten days.

4 MR. WOODSMALL: And that's the inverse of
5 what it was before. Now it's on the other parties to
6 seek to declassify. Before, the utility would file a
7 statement saying here's why it has been classified.

8 CHAIR R. KENNEY: So as long as I've been
9 here, the -- this has been the rule --

10 MR. WOODSMALL: I think you're right.

11 CHAIR R. KENNEY: -- that the burden's on
12 you.

13 MR. WOODSMALL: What I was talking about
14 goes back probably 20 years.

15 CHAIR R. KENNEY: Then I guess I would
16 wonder why that was changed to place the burden on the
17 moving party to move to have it declassified. And
18 then within ten days the party must file a pleading --
19 the utility must file a pleading specifying the nature
20 of the information if seeks to protect and
21 establishing the harm that may occur if that
22 information is disclosed to the public.

23 And I'm not sure that that portion of the
24 rule -- so I'm not sure you met the ten-day time
25 frame, but I'm also not sure that the utility has

1 specified the harm that may occur if the information
2 is disclosed to the public.

3 MS. DALE: And I can answer why it was
4 changed. We did it when I was secretary. And at that
5 time a great deal of time and effort was spent on
6 motions for protective orders. And even when it was
7 clearly HC information, it made sense at the time to
8 do the more efficient process of having -- having --
9 not having to issue the protective orders, having the
10 protections granted in the rule and allowing for
11 people to declassi fy.

12 CHAIR R. KENNEY: Yeah, it just seems
13 that the default position should be that the
14 information's made public and then the designation
15 establishing that it's confidential is -- rather than
16 placing the burden on the public to have to ask for it
17 to be declassi fied. Okay.

18 MR. POSTON: Judge, if I would weigh in?

19 CHAIR R. KENNEY: Sure. Please.

20 MR. POSTON: We continue to support the
21 motion that we filed, which was to declassi fy the
22 tables on rate case expense. But we'd also urge the
23 Commission to declassi fy all the information that was
24 contained in there, the hourly rates.

25 We see two public interest benefits.

1 One, just having the public aware, like you had
2 mentioned before; but also the potential that this
3 could bring down the hourly rates. I could see that
4 being a long-term benefit.

5 CHAIR R. KENNEY: Yeah. I'm -- I am
6 appreciative of the vendors' desire to not lose a
7 competitive edge in the market, and that's a fair
8 concern on their part.

9 MR. HACK: And that's the potential harm
10 that we allege, Mr. Chairman.

11 CHAIR R. KENNEY: Sure. So you're
12 asserting the harm to some other person, to the
13 vendor?

14 MR. HACK: And our ability to attract
15 vendors.

16 CHAIR R. KENNEY: Yeah, they're not going
17 to stop bidding on your work because of this.

18 And the fact of the matter is, I mean --
19 I'm sure they do other work other than for regulated
20 utilities and it surely would make sense for them to
21 have a rate for you guys versus a rate for the general
22 public that's not passing on the cost of their
23 services to ratepayers. And I don't know, maybe they
24 already do that.

25 But I guess my point is, we got to

1 balance the harm of these private vendors and your
2 ability to continue to attract experts. And I
3 think -- I'm not sure that's a realistic concern, that
4 they're going to stop bidding on your work if we
5 publish their hourly rates. Weigh that against the
6 public's right to know what they're paying for, and
7 the potential effect that it might have on lowering
8 overall rate case cost if there's sunshine laid to
9 bare on what these folks are charging too.

10 All right. Anybody else want to weigh in
11 on that?

12 MR. WILLIAMS: Chairman, there's just one
13 thing I'd like to add. And it's not directly germane
14 to the issue of the expert fees, but I have noticed a
15 lot of times whenever there's a package, a document
16 that's several pages, even though parts of it may be
17 HC, it's very common for the entire document to be
18 labeled HC.

19 CHAIR R. KENNEY: Sure.

20 COMMISSIONER HALL: Well, I want to say,
21 first of all, I am appreciative of this conversation
22 and I think it's a conversation long overdue. I
23 think, as I indicated yesterday, parties have
24 consistently identified portions of testimony in cases
25 before us as highly confidential and the default has

1 been amongst all the other parties to not raise a
2 question as to whether it's -- it is, in fact, highly
3 confidential.

4 And you know, I don't necessarily fault
5 the parties for that. There's a lot going on in a
6 rate case. There's a lot going on here. And it's --
7 and -- and as Mr. Woodsmall said, it doesn't directly
8 bear on -- on his, her, its ability to put on a -- to
9 put on its case. But I do believe, as the Chairman
10 said, that the public does have a right to know what
11 it's paying for.

12 And I have a question for -- for KCP&L.
13 If we read the rule as the Company wants us to,
14 wouldn't every single contract with every single
15 outside vendor be highly confidential?

16 MR. HACK: Certainly many would --

17 COMMISSIONER HALL: Which ones would not?

18 MR. HACK: -- and many are. And I can't
19 run you a laundry list of the ones that we may not
20 have concerns about. But I know that in -- in my
21 prior life, you know, gas supply contracts were, you
22 know, zealously guarded. You know, big ticket
23 contracts are zealously guarded because of -- not just
24 the price, but the terms and the conditions are -- can
25 be really subject to significant negotiations.

1 CHAIR R. KENNEY: And that makes sense.
2 I mean, that bears directly on the service that you're
3 providing. I mean that makes sense to me where you
4 have gas contracts and coal contracts that are highly
5 competitive and those are maintained as confidential.
6 And that makes perfect sense. I think this is
7 distinguishable from that though, and for a whole host
8 of reasons because it goes to the -- sorry. Go ahead.

9 COMMISSIONER HALL: You're on a role. Go
10 ahead.

11 CHAIR R. KENNEY: No, I'm done. I'm
12 done. Sorry.

13 COMMISSIONER HALL: A contract to
14 purchase pencils, I mean that -- there's a contract,
15 there's a price. Why is -- under -- under your
16 reading, why is that not highly confidential
17 information?

18 MR. HACK: And I think we -- and I'll say
19 it as a company, we try to make good faith assessments
20 of what should and should not be protected.

21 COMMISSIONER HALL: Well, it sounds to me
22 like what you're doing is deferring to the vendor.
23 And if the vendor wants the price confidential, you're
24 deferring to it.

25 MR. HACK: We -- in some respects, we

1 are. In some respects, we're saying we entered into
2 this arrangement based on 10, 15, 20 years of
3 experience where generally there is not public
4 disclosure of the details of the arrangement and that
5 was the expectation.

6 COMMISSIONER HALL: Is it -- is it your
7 position that shining light on these prices would have
8 an adverse effect on your expenses?

9 MR. HACK: It's possible that it could.

10 COMMISSIONER HALL: It's possible that it
11 could. It's also possible that it could have a
12 downward effect.

13 MR. HACK: It's possible. And I'm not --

14 COMMISSIONER HALL: So you don't know
15 either way?

16 MR. HACK: I cannot tell you as we sit
17 here today which -- and it probably could have both
18 impacts. And I'm simply saying that we -- I have, you
19 know, based on experience, that expectation and -- and
20 if it is going to be changed, then I think it should
21 be changed on a forward-looking basis.

22 COMMISSIONER HALL: All right. Thank
23 you.

24 CHAIR R. KENNEY: Can I follow up on that
25 point? Because I think that's a compelling point and

1 I would not want to unsettle settled expectations that
2 were justifiably relied upon.

3 And I think that would be a fair point if
4 the exception of Mr. Hevert didn't subsume that
5 expectation. And so you're saying that there are
6 these settled expectations. And I want to test and
7 question the veracity of that assertion because I'm
8 not sure how settled the expectations are if one of
9 your own experts conducts himself differently in one
10 case for one utility and differently for -- in another
11 case for another utility.

12 I mean is it really an expectation or
13 does Mr. Hevert -- does that exception subsume your
14 rule, your expectation?

15 MR. HACK: When I go to the expectation,
16 I go to the rule and how we apply the rule. And you
17 know, Mister -- we have service providers who have
18 been with us for years in many cases where this issue
19 has never come up. And -- and, you know, I was here
20 when you were asking Mr. Hevert the questions. And he
21 and I had eye contact during -- during the exchange
22 and he was willing --

23 CHAIR R. KENNEY: During the testimony in
24 the Ameren case?

25 MR. HACK: During this case, your Honor.

1 CHAIR R. KENNEY: Oh, all right.

2 MR. HACK: And so I -- you know, I can't
3 argue with you about -- about the -- there have been
4 instances lately, but I would -- I still go back to
5 what the rule says and that's where I get the
6 expectation.

7 CHAIR R. KENNEY: Okay.

8 MR. WOODSMALL: The only thing I'd like
9 to add is it's interesting that there's such an
10 interesting comparison. The various customer parties
11 had presented consultants; Mr. Brubaker, Mr. Gorman,
12 Mr. Dauphinais, Mr. Collin, Mr. Brosch. And across
13 the board, each of those have been interesting -- or
14 have been willing to discuss their hourly rate in
15 public forum.

16 So I find it interesting that across the
17 board customer consultants will disclose that, but
18 it's only on the utility side that the consultants are
19 not willing to disclose it, which makes you believe
20 that is there some concern that the rates are -- or
21 their rates are inflated because they can pass it onto
22 ratepayers. I -- it's just something interesting
23 going on.

24 COMMISSIONER KENNEY: I didn't hear
25 anybody say consultants were opposed to it.

1 MR. WOODSMALL: Mr. Overcast --

2 COMMISSIONER KENNEY: No. What I heard
3 was that their expectation has never been divulged
4 before. So going -- if -- he doesn't want to do it
5 unless he notifies everybody, going forward, this is
6 the way it's going to be. That's the way I
7 understood.

8 MR. WOODSMALL: I see what you're saying.
9 What I was talking about was, Was it yesterday --
10 Monday, I'm losing track of days here -- when
11 Mr. Overcast took the stand and that's where it became
12 so completely apparent when he resisted disclosing it.
13 So there was a dichotomy there.

14 MR. OPITZ: If I may, I would add about
15 the competitive bid discussion, that Mr. Overcast in
16 the non-HC portion of his testimony stated that his
17 fee doesn't change. He charges what he charges and
18 then he refused to disclose what that fee was without
19 going into HC. So that seems to cut against the --
20 that he's making some different bid in order to get
21 this contract work for KCPL.

22 And then the second thing is Mr. Hevert's
23 fee that he testified was nearly three or four times
24 what Mr. Gorman charges. So from my perspective, I
25 fail to see how that could have been a competitive bid

1 when it is so much larger than somebody else who has
2 similar experience and testifies similarly in front of
3 the Commission. So it -- it seems to be a bit
4 inconsistent that there is some protection of
5 competitive bidding as a justification for keeping
6 these designated HC.

7 JUDGE BUSHMANN: Anything further?

8 CHAIR R. KENNEY: No, I'm finished.

9 Thank you. Thank you for your indulgence.

10 JUDGE BUSHMANN: All right. Well, let's
11 move onto the next issue, which is income taxes, Issue
12 19. We'll start with opening statements. First
13 opening would be by Kansas City Power & Light.

14 MR. FISCHER: Good morning, Your Honors.
15 We're getting to the end. We have I think two issues
16 to go. This one is on income taxes. It involves
17 adjustments that have been proposed mostly by MECG and
18 OPC, Mr. Brosch, and there's also one by Staff.

19 The income tax related issues are
20 including Accumulated Deferred Income Taxes, or what's
21 called ADIT, what adjustments, if any, are necessary
22 to ensure that KCPL's income tax allowance, including
23 any ADIT matters, is calculated appropriately. I
24 think that's how it's stated in the issues list.

25 Our position is that there are no

1 adjustments that need to be made beyond what we've
2 done. The first adjustment involves the inclusion of
3 ADIT liability related to construction work in
4 progress in rate-base. As explained by KCPL witness
5 Melissa Hardesty, KCPL has appropriately excluded ADIT
6 liability related to construction work in progress
7 since the capital expenditures themselves have not
8 been included in rate case. So she's kept the ADIT
9 out because construction work in progress is being
10 kept out.

11 Now, contrary to the position of MECG
12 witness Mr. Brosch and I believe Mr. Majors, the AU--
13 AFUDC earned on a gross investment will not
14 over-compensate KCPL for its actual investments in
15 newly constructed assets. Mr. Brosch argues, I
16 believe, that the Company will get an out-of-pocket
17 cash tax benefit for tax differences related to CWIP.

18 He argues this out -- that this
19 out-of-pocket cash benefit is not included in the
20 AFUDC computation; therefore, rate-base should be
21 reduced for this ADIT related to the tax -- to the
22 CWIP tax basis difference before the assets are placed
23 in service to compensate ratepayers for what he calls
24 a free loan, I think.

25 We don't think Mr. Brosch's argument is

1 correct because KCPL's generated net operating losses
2 during the period that the assets were in construction
3 work in progress. And it's not and will not receive a
4 cash tax benefit related to the tax basis differences
5 related to construction work in progress in this case.

6 Therefore, ratepayers have not been
7 denied any tax cash benefits in the computation of the
8 AFUDC and the accumulated deferred tax liability
9 should not be included in rate-base prior to being
10 placed in service. Okay. That's the first issue.

11 Second issue is the exclusion of ADIT
12 assets related to the one KC lease from the rate-base.
13 That's the office. MI -- MEGG witness Brosch argues
14 that the accrued liability for deferred rent payments
15 on the office on KCPL's books was not included in
16 rate-base and, therefore, the accumulated deferred
17 income tax on this tax timing difference should also
18 be excluded from rate-base.

19 The Company disagrees with that position.
20 As again explained by our witness, Melissa Hardesty,
21 KCPL has not included the accrued liability for the
22 deferred rent payments on the office in rate-base.
23 This exclusion is appropriate because the accrued
24 liability is being amortized on a monthly basis as a
25 reduction to rent expense. This reduced rent expense

1 is included in the cash voucher line within the
2 expense lead day calculations in KCPL's lead lag study
3 in this case.

4 The reduction in rent expense is included
5 in the overall cash working capital computations and
6 in the rent expense included in the cost-of-service.
7 Therefore, the impact of this liability has been
8 included in the case and the ADIT related to this
9 liability should also be included in rate-base.

10 Third issue is similar. It's an
11 exclusion of ADIT asset related to employee
12 compensation and bonus pay from rate-base. This
13 proposed MEC adjustment is similar to the proposal on
14 the office, whereby the liability for the accrued
15 employee compensation and bonus is not in rate-base,
16 so the ADIT asset related to this timing difference
17 should also be excluded.

18 For both deferred compensation and
19 incentive compensation, these items are included in
20 cost-of-service expenses and in the total payroll or
21 cash voucher line on the lead day calculations of the
22 KCPL lead lag study.

23 Although there's not been a separate lead
24 lag computation on the liability directly, the salary
25 and incentive compensation is included in the overall

1 cash working capital computations and the payroll
2 expense included in the cost-of-service. Therefore,
3 the impact of this liability has already been included
4 in the case and the ADIT asset related to this
5 liability should be included. And you can ask Melissa
6 Hardesty if you have questions about that.

7 Finally, the fourth issue is one that
8 you've already heard recently. It involves the
9 computation of ADIT assets related to what are called
10 net operating losses on a KCPL stand-alone basis.
11 This adjustment involves one that the Commission
12 already ruled on in the recent Ameren case. KCPL
13 believes the Commission correctly decided this issue
14 in that case and would urge the Commission to rule the
15 same way in this proceeding.

16 MEC witness Mr. Brosch proposes to reduce
17 the net operating loss carry-forward ADIT asset by
18 computing the net operating loss amounts on -- on KCPL
19 on a stand-alone basis instead of using the amounts
20 computed under the GPE and subsidiary tax allocation
21 agreement. He proposes that the amount be computed as
22 if the Company did not file as a member of a
23 consolidated tax group. He proposes that the Company
24 impute an additional amount of cost-free capital equal
25 to the additional amount that would have been received

1 as of the end of the true-up period had KCPL actually
2 filed on a stand-alone basis, which of course they
3 didn't.

4 He estimates that on a hypothetical
5 stand-alone basis, KCPL would have been able to use
6 more of its own net operating loss carry-forwards and
7 should reduce the net operating loss carry-forward
8 deferred tax assets in its rate-base calculation.

9 Mr. Brosch also proposes that the
10 Commission use the affiliate transaction rules to
11 change the way the net operating losses deferred tax
12 assets are computed for KCPL. As I mentioned, the
13 Commission recently rejected a similar adjustment by
14 Mr. Brosch in the Ameren rate case, ER-2014-0258. And
15 if you go to the Report and Order, Judge, it's on
16 pages 17 through 22 of that -- of that order.

17 Commission specifically held that the
18 affiliated transaction rule does not apply because
19 there's no transaction involved. And we believe you
20 should do so again in this case.

21 Now, this is a very complicated area.
22 Melissa Hardesty is here. I think the parties are --
23 have -- are going to waive on her, but if you do have
24 questions, I'd be happy to ask her to come forward.
25 Thank you.

1 JUDGE BUSHMANN: Questions? Thank you.

2 Opening by Staff?

3 MS. DALE: I'll be very brief. The
4 Commission recently decided this issue in the Ameren
5 rate case and Mr. Fischer just talked about this. The
6 Staff proposes that the Commission decide this issue
7 in a similar manner.

8 The amount of ADIT on construction work
9 in progress as of December 31st, 2014 should be used
10 as an additional reduction to KCP&L's rate-base
11 similar to other amounts of ADIT. The allowance for
12 funds used during construction should be used as an
13 offset to rate-base. Thank you.

14 JUDGE BUSHMANN: Opening by Public
15 Counsel?

16 MR. POSTON: We have no opening. Thank
17 you.

18 JUDGE BUSHMANN: Division of Energy, do
19 you have an opening?

20 MR. ANTAL: No opening, thank you.

21 JUDGE BUSHMANN: MECG?

22 MR. WOODSMALL: Good morning. May I
23 please the Commission. Excuse me.

24 Whenever I discuss tax issues, I want to
25 remind the Commission about the concept of burden of

1 proof. Section 393.150 provides that in any rate
2 increase proceeding, the burden of proof is on the
3 party seeking the increased rate. Burden of proof
4 means that the utility must accept the burden of
5 proving its case.

6 In this regard, the Supreme Court has
7 provided a great deal of insight regarding burden of
8 proof. Specifically, as it applies to Commission
9 proceedings, the Supreme Court has told us that the
10 burden of proof is a, quote, substantial right,
11 unquote, of the customers; and two, that burden of
12 proof should be, quote, rigidly enforced, unquote, by
13 the Commission.

14 The Supreme Court has also provided a
15 definition for burden of proof. Quote, The burden of
16 proof, meaning the obligation to establish the truth
17 of the claim by a preponderance of the evidence, rests
18 throughout upon the party asserting the affirmative of
19 the issue. The burden of proof never shifts during
20 the course of the trial.

21 As such, the burden of proof means that
22 the proponent of higher rates in a Commission
23 proceeding has the obligation to establish the truth
24 of its need for higher rates. In this regard,
25 customers are given the benefit of the doubt that the

1 utility only needs the lower rate and that the utility
2 must prove that a higher rate is necessary.

3 Therefore, if there is any question
4 regarding legitimacy of the expenses, if the
5 Commission does not adequately understand an issue or
6 if the Company fails to adequately explain its need
7 for a higher rate, then the utility has failed to meet
8 its burden of proof.

9 Finally, the Supreme Court has pointed
10 out the utility's failure to sustain its burden,
11 quote, is fatal, unquote, to its recovery.

12 Now, to the merits of the tax issues here
13 today. And I want to clarify something that may have
14 just gotten a little compl -- or a little obfuscated.
15 There's two issues -- or there's two Ameren orders
16 that were discussed, two separate cases involving two
17 separate issues.

18 So when Cully Dale just mentioned -- I'm
19 sorry, Ms. Dale mentioned the Ameren order, she was
20 referring to a different Ameren order than the one
21 that Mr. Fischer was talking about. So I'll clear
22 that up. So to the merits of the tax issues here
23 today, there are four separate tax issues to be
24 discussed.

25 First, as Mr. Fischer talked about,

1 there's an issue associated with accumulated deferred
2 income taxes associated with construction work in
3 progress. And this is the one Staff agrees with MECG.
4 And this is an identical -- identical issue to that
5 decided by the Commission at pages 26 through 30 in
6 the 2012 Ameren case.

7 There the Commission stated, quote, Even
8 though Ameren Missouri cannot add CWIP to its
9 rate-base and, therefore, cannot earn a return on that
10 investment until the property is fully operational and
11 used for service, it is allowed to earn an allowance
12 for fund use for construction before the property
13 under construction is added to rate-base.

14 Failure to recognize the CWIP-related
15 ADIT balance in the Company's rate-base will overstate
16 the Company's AFUDC costs and future rate-base,
17 essentially allowing the Company to earn AFUDC and a
18 return on capital supplied by ratepayers.

19 KCP&L has done nothing to distinguish its
20 issue here from that decision in the Ameren case. As
21 Staff witness Majors and MECG witness Brosch will
22 point out, there is no distinction. As such,
23 consistent with that previous decision, the CWIP
24 deferred income taxes should be recognized.

25 The second tax issue concerns accumulated

1 deferred income taxes for the One Kansas City Place
2 headquarters building for KCP&L. KCP&L has received
3 rent abatement benefits associated with its lease of
4 the headquarters and has recognized a significant
5 liability on its financial books to recognize the
6 delayed obligation to make these lease payments.

7 In connection with this liability
8 balance, a large and offsetting deferred tax asset was
9 recorded to recognize the accrued but unpaid future
10 lease costs. The Company proposes to include in
11 rate-base the ADIT asset item to increase its
12 rate-base, but not the corresponding accrued lease
13 liability balance to offset it that would reduce
14 rate-base. This is an unreasonable mismatch that must
15 be corrected.

16 The third tax issue is almost identical
17 and concerns ADIT taxes associated with accrued
18 employee compensation. Certain elements of employee
19 compensation are paid much later. While they receive
20 their salaries, there's certain benefits that are paid
21 at a later point in time -- are paid much later than
22 they are earned, requiring the Company to recognize an
23 accrued liability for such deferred compensation and
24 bonus pay that is owed to its util-- its employees.

25 As with the One KC Place lease accruals,

1 there is no recognition of the liability balance for
2 deferred bonus compensation in the Company's asserted
3 rate-base, yet KCP&L has inexplicably proposed to
4 include the associated debit ADIT balances to increase
5 rate-base.

6 The final tax issue concerns net
7 operating tax losses. And this is a comparable issue
8 to what you recently heard in the Ameren case and the
9 decision that Mr. Fischer talked about. The Company's
10 asserted net operating loss carry-forward deferred tax
11 asset has been determined on a consolidated group
12 basis. And that's the part that's consistent with the
13 Ameren case. They are calculating their net operating
14 loss carry-forward based upon a consolidated tax
15 allocation agreement.

16 The tax allocation agreement is an
17 affiliate interest contract entered into between Great
18 Plains Energies and its subsidiaries. The tax
19 allocation agreement approach preferred by KCP&L
20 produces a higher net operating loss amount for
21 KCP&L's utility business than results from calculation
22 on a stand-alone basis. This result is contrary to
23 ratepayers' interest and should be rejected by the
24 Commission.

25 Now, here's the important part. You've

1 decided this issue recently in the Ameren case, but
2 there's a difference here. There's a distinction.
3 The Commission -- there, the Commission found that
4 Ameren's ratepayers had previously benefited from
5 Ameren's consolidated tax agreement. Given that
6 ratepayers had previously benefited there and
7 recognizing that it was unable to find that Ameren's
8 agreement was structured in a way that is detrimental
9 to ratepayers, the Commission rejected the adjustment.

10 Here, however, the facts are different.
11 They're decidedly different. Unlike the Ameren case,
12 KCP&L ratepayers have never -- never benefited from
13 the Great Plains' tax allocation agreement. This tax
14 allocation agreement has always worked against the
15 KCP&L ratepayers.

16 Furthermore, as KCP&L admits, it does not
17 project that ratepayers will ever benefit from the tax
18 allocation agreement. Not only has it never worked in
19 ratepayers' favor, they don't believe it will ever
20 work in ratepayers' favor.

21 Finally, Great Plains acquired certain
22 confidential net operating loss carry-forward amounts
23 associated with its acquisition of Aquila. In light
24 of all these differences, Mr. Brosch concludes that
25 the Great Plains Energy tax allocation agreement is

1 structured in a way that causes it to be inherently
2 detrimental to KCP&L ratepayers. Therefore, the
3 Commission should adopt Mr. Brosch's tax adjustment.
4 Thank you.

5 JUDGE BUSHMANN: Commissioners? Thank
6 you.

7 MR. WOODSMALL: Thank you.

8 JUDGE BUSHMANN: Ready for the Company to
9 call their witness.

10 MR. FISCHER: Yes, Judge. We would call
11 Melissa Hardesty.

12 JUDGE BUSHMANN: Just a reminder, you're
13 still under oath.

14 (Witness previously sworn.)

15 MELISSA HARDESTY, testifies as follows:

16 DIRECT EXAMINATION BY MR. FISCHER:

17 **Q. Please state your name and address for**
18 **the record.**

19 A. My name is Melissa K. Hardesty and my
20 address is 8008 Swarner, Lenexa, Kansas.

21 **Q. And by whom are you employed and in what**
22 **capacity?**

23 A. I'm employed by Kansas City Power & Light
24 Company. I'm the senior director of taxes.

25 **Q. Did you cause to be filed in this case**

1 **certain Rebuttal Testimony that I think has been**
2 **marked as Exhibit 112-HC and NP and Surrebuttal**
3 **Testimony that's been marked as 113-HC and NP?**

4 A. Yes, I did.

5 **Q. Do you have any changes that need to be**
6 **made to that testimony?**

7 A. No.

8 MR. FISCHER: Judge, this will be the
9 last time she's on the stand. I move for the
10 admission of Exhibits 112 and 113, both NP and HC.

11 JUDGE BUSHMANN: Any objections?

12 Hearing none, they'll be received into
13 the record.

14 (KCP&L Exhibits 112-HC, 112-NP, 113-HC
15 and 113-NP were received into evidence.)

16 MR. FISCHER: And I would tender her for
17 cross-examination.

18 JUDGE BUSHMANN: First cross would be
19 Division of Energy?

20 MR. ANTAL: No questions. Thank you.

21 JUDGE BUSHMANN: MECG?

22 MR. WOODSMALL: No questions. Thank you.

23 JUDGE BUSHMANN: Public Counsel?

24 MR. POSTON: No questions.

25 JUDGE BUSHMANN: Commission Staff?

1 MS. DALE: No questions.

2 JUDGE BUSHMANN: Any questions from
3 Commi ssi oners?

4 CHAIR R. KENNEY: No, thank you.

5 COMMI SSI ONER HALL: No questions. Thank
6 you.

7 JUDGE BUSHMANN: That completes your
8 testimony. You may step down.

9 THE WITNESS: Thank you.

10 JUDGE BUSHMANN: Staff wi tness.

11 MS. DALE: The Staff call s Kei th Maj ors.

12 JUDGE BUSHMANN: You're still under oath,
13 Mr. Maj ors.

14 (Wi tness previ ously sworn.)

15 KEITH MAJORS, testi fies as fol lows:

16 DIRECT EXAMINATION BY MS. DALE:

17 **Q. I'm going to go through the same**
18 **questions about testimony and also ask you about**
19 **corrections. So you have previously -- you've**
20 **previously discussed Exhibi ts 224, your Direct**
21 **Testimony; 225, your Rebuttal Testimony; and 226, your**
22 **Surrebuttal Testimony; and in addition, parts of the**
23 **Staff report; is that correct?**

24 A. Yes, that's correct.

25 **Q. And if I asked you all the same questions**

1 **about whether or not it's true and correct, would your**
2 **answers be the same as they were when you first took**
3 **the stand?**

4 A. Other than the correction sheet that's
5 been filed.

6 Q. Okay. Let's talk about the correction
7 sheet that's been filed and the motion. Will you --
8 would you like to explain generally what it does? I
9 understand that there is -- there may be HC materials
10 in it, but if you can explain?

11 A. Not -- there's no HC materials --

12 Q. Oh, okay.

13 A. -- to my knowledge, in the motion.

14 Give you kind of a quick overview. It
15 was revealed during week one of the hearings that the
16 A and G cost analysis that Staff completed
17 specifically for -- when Westar was listed, only
18 included the properties -- the FERC Form 1 that was --
19 included the costs related to the properties of Kansas
20 Power & Light. It did not include two other FERC
21 forms -- FERC Form 1s that should have been included
22 in the analysis, specifically Kansas Gas and Electric,
23 also known as KG&E, and Westar Generated, Inc--
24 Incorporated, which is Westar's portion of the state
25 line combined cycle unit.

1 And so the correction pages that have --
2 that are the subject of the motion are -- include all
3 the corrected Westar numbers where Westar is listed.
4 Those include all three FERC Form 1s. And as
5 explained in the motion in the Direct Testimony, it's
6 a somewhat simpler change to all the numbers involved
7 and the numbers in the tables, but there's another
8 analysis in Surrebuttal that compares Kansas City
9 Power & Light and Westar to companies in the peer
10 compensation group and some of the rankings have
11 changed also.

12 So this was an error in excluding the two
13 other FERC Form 1s and was not done on -- on purpose.
14 It was -- it was an error and that data was excluded
15 from Staff's analysis.

16 **Q. Thank you.**

17 MS. DALE: We would like to have that
18 correction marked as Exhibit 246. And with that, I
19 would offer all five of those -- well, I guess the
20 Staff report will go in last, but the four that
21 Mr. Majors is the sole author of into evidence.

22 (Staff Exhibit 246 was marked for
23 identification.)

24 JUDGE BUSHMANN: Do any of the parties
25 want to say anything or question Mr. Majors about the

1 corrections before I ask for objections on the
2 exhibits? Any questions or cross that you'd like to
3 make about that?

4 I don't hear anything.

5 Are there any objections to Exhibits 224,
6 225, 226 or 246?

7 MR. FISCHER: No objection, Judge.

8 JUDGE BUSHMANN: Then those will be
9 received into the record.

10 (Staff Exhibits 224, 225, 226 and 246
11 were received into evidence.)

12 MS. DALE: Thank you. I tender the
13 witness for cross.

14 JUDGE BUSHMANN: And first cross would be
15 by Public Counsel?

16 MR. OPITZ: No cross, Judge.

17 JUDGE BUSHMANN: MECG?

18 MR. WOODSMALL: Thank you, your Honor.
19 Just briefly for purposes of clarity.

20 CROSS-EXAMINATION BY MR. WOODSMALL:

21 **Q. Is it your understanding that there are**
22 **four tax issues being presented to the Commission**
23 **today?**

24 A. Yes. It's my understanding from the
25 opening statements there are four issues.

1 **Q. Now, Staff weighed in and agrees with**
2 **Mr. Brosch on the construction work in progress ADIT;**
3 **is that correct?**

4 A. Yes. Staff was more or less following
5 the Commission's ruling and -- in that -- on the CWIP
6 ADIT issue in the 2012 Ameren case.

7 **Q. And is it your understanding that**
8 **Mr. Brosch, as well as Staff's adjustment, is**
9 **consistent with that Ameren decision?**

10 A. Yes. I believe it is.

11 **Q. Now, has Staff taken any position one way**
12 **or another on the other three tax issues?**

13 A. No. Staff has taken no position on those
14 tax issues.

15 **Q. So you have not -- you haven't looked at**
16 **them, you haven't formed an opinion either way?**

17 A. Other than the -- generally knowing --
18 from both reading the testimony and the opening
19 statements, I know generally what those tax issues are
20 about, but Staff hasn't formulated an opinion on --
21 either way on any of those either issues.

22 MR. WOODSMALL: Thank you, sir.

23 JUDGE BUSHMANN: Cross by Division of
24 Energy?

25 MR. ANTAL: No questions. Thank you.

1 JUDGE BUSHMANN: Kansas City Power &
2 Light?

3 MR. FISCHER: No, thank you, Judge.

4 JUDGE BUSHMANN: Any questions from
5 Commissioners?

6 CHAIR R. KENNEY: No, thank you.

7 JUDGE BUSHMANN: Redirect?

8 MS. DALE: I have none. Thank you.

9 JUDGE BUSHMANN: All right. Mr. Majors,
10 that completes your testimony. You may step down.

11 MR. WOODSMALL: Your Honor, Mr. Brosch is
12 next and he's available by telephone. The parties --
13 it's my understanding the parties have indicated they
14 are willing to waive cross on him and stipulate his
15 testimony into the record. However, he's available if
16 the Commissioners have any questions for him. We can
17 put him on simply.

18 JUDGE BUSHMANN: Commissioners have any
19 questions for Mr. Brosch?

20 CHAIR R. KENNEY: I do not.

21 COMMISSIONER KENNEY: No.

22 COMMISSIONER HALL: No.

23 JUDGE BUSHMANN: Anybody object to
24 waiving cross? Any objections to the receipt of
25 Exhibits 502, which would be Brosch Direct revenue

1 requirement; 503, Brosch Direct rate design; or 504
2 Brosch Surrebuttal?

3 MR. FISCHER: No, objection, Judge.

4 MR. WOODSMALL: Your Honor, I'd simply
5 note each of those pieces of testimony are in NP and
6 HC form.

7 JUDGE BUSHMANN: Thank you for that. And
8 they are received into the record.

9 (MECG Exhibits 502-NP, 502-HC, 503-NP,
10 503-HC, 504-NP and 504-HC were received into
11 evidence.)

12 MR. WOODSMALL: Thank you, your Honor.

13 JUDGE BUSHMANN: That's all the witnesses
14 we had on income taxes.

15 Why don't we go ahead and start with the
16 next issue, which would be low-income weatherization.
17 And that would be -- first opening would be by Kansas
18 City Power & Light.

19 MR. STEINER: Good morning. May it
20 please the Commission. Today's issue involves the --
21 whether the low -- the income eligible weatherization
22 program should continue to be a part of the Company's
23 MEEIA program or should be funded in base rates.

24 The Company currently funds the program
25 through MEEIA. And because it's a part of MEEIA, the

1 company has the ability to work with the Demand Side
2 Management Advisory Group, known as the DSMAG group,
3 to work out issues as they arise. The group provides
4 kind of a platform for management of the programs. We
5 think MEEIA is a good vehicle for this management.

6 Because of that DSMAG group
7 participation, other advantages of MEEIA, the Company
8 recommends continuing the programs in MEEIA. Division
9 of Energy has a concern that the weatherization
10 program could go away if the Company does not continue
11 MEEIA. And the Company does plan to continue MEEIA
12 after this first cycle is complete, December of this
13 year.

14 JUDGE BUSHMANN: Questions?

15 CHAIR R. KENNEY: No, thank you. Thank
16 you, Mr. Steiner.

17 JUDGE BUSHMANN: Thank you.

18 Opening by Staff.

19 MS. PAYNE: May it please the Commission.
20 Weatherization is the act of performing improvements
21 to a dwelling or building to increase the energy
22 efficiency of it. For low-income individuals, this
23 weatherization can make the difference in affording an
24 electricity bill or not. However, weatherization is
25 only effective if the machine that is the income

1 eligible weatherization program is running smoothly.

2 The weatherization program was authorized
3 to be an expense included in rates by the Commission's
4 approval of the stipulation in the 2012 KCPL rate
5 case. The Company began collecting funds annually
6 from its ratepayers to support the program. At that
7 time the program also received additional funding from
8 the federal government through the American Recovery
9 and Reinvestment Act, which expired in 2012.

10 That year, KCPL only used about one-third
11 of the ratepayers' funds for the program. Presently
12 all of the funding for the program, approximately
13 \$573,888 annually, comes from ratepayers.

14 The program plan calls for KCPL to
15 reimburse funds to outside vendors for their expenses
16 in performing weatherization measures. In 2013, a
17 selected vendor, the City of Kansas City, discontinued
18 its program, resulting in weatherization lag during
19 which no funds were able to be reimbursed by the
20 Company.

21 In 2014, the Company also obtained
22 approval to recover costs of the program through its
23 MEEIA portfolio, as you just heard from KCPL. Rates
24 were never changed to reflect this recovery through
25 MEEIA, however, and the Company continues to collect

1 the approved funds through both its rates and the
2 MEEIA program.

3 Additionally, the Company was unable to
4 distribute funds for a period prior to the MEEIA
5 rider's effective date in 2014.

6 These several issues since 2012 will lead
7 to a program surplus of more than \$1 million by the
8 effective date of rates in this proceeding. Staff is
9 recommending that those surplus funds be used to
10 offset the program expenditures through the MEEIA
11 recovery mechanism and that funds either be collected
12 through rates or recovered through MEEIA, but not
13 both.

14 Staff witnesses Tom Imhoff and Kory
15 Boustead will be available for cross and to answer any
16 questions. Do you have any questions at this time?

17 CHAIR R. KENNEY: Yeah, just one. So
18 there's a million dollars sitting between MEEIA
19 collections and through base rates?

20 MS. PAYNE: There will be. There is --
21 that amount of money will be ready by the effective
22 date in this proceeding to be -- that has not been
23 distributed.

24 CHAIR R. KENNEY: Does Staff have a
25 position on whether it's preferable to collect going

1 forward through MEEIA or through base rates?

2 MS. PAYNE: Staff is indifferent to which
3 way it's collected. It's just a matter of it only
4 being collected in one.

5 CHAIR R. KENNEY: Thank you.

6 MS. PAYNE: Absolutely.

7 JUDGE BUSHMANN: Opening by Public
8 Counsel?

9 MR. POSTON: I don't have a prepared
10 opening, but we do support DE's position to recover
11 low-income weatherization through base rates. Thank
12 you.

13 JUDGE BUSHMANN: Opening by Division of
14 Energy?

15 MR. ANTAL: Good morning. May it please
16 the Commission. Division of Energy recommends that
17 KCPL's low-income weatherization program expenses be
18 collected through base rates at the conclusion of the
19 Company's current MEEIA cycle in December of 2015.

20 Having program costs included in KCPL's
21 base rates assures ongoing funding on an annual basis
22 regardless of whether KCPL has a Commission-approved
23 MEEIA portfolio.

24 Now, you've heard counsel for KCPL state
25 just now that they intend to continue MEEIA after the

1 first -- this initial cycle expires in December of
2 this year. However, I will remind the Commission that
3 MEEIA is a voluntary program. The Company has no
4 obligation to continue MEEIA. Additionally, the MEEIA
5 portfolio that the Company presents to the Commission
6 has to be approved by the Commission.

7 There is the real likelihood that the
8 portfolio that the Company puts forward will be
9 unagreeable to the Commission. And at that point,
10 while the Company may have intended to continue MEEIA,
11 the Commission's desired MEEIA portfolio may not be
12 agreeable to the Company and, therefore, they may walk
13 away from future MEEIA offerings.

14 As stated by Public Counsel, they agree
15 with Division of Energy's proposal to collect
16 weatherization expenses through base rates. As I've
17 said, KCPL opposes this method of recovery and
18 requests that recovery of low-income weatherization
19 costs be through its MEEIA rider.

20 In suggesting this, Mr. Rush in his
21 testimony cites a portion of a Non-unanimous
22 Stipulation and Agreement from the last KCPL rate
23 case. The relevant sentence, which also appears on
24 page 138 of Staff's cost-of-service report, states,
25 KCPL's low-income weatherization program should be

1 funded, included in cost-of-service at \$573,888
2 annually. However, this low-income weatherization
3 program should not be funded in rates at the same time
4 KCPL's retail customers are funding a low-income
5 weatherization program that the Commission approves
6 under the MEEIA, if any.

7 Now, as counsel for Staff has indicated
8 in their opening, this -- nothing was adjusted to
9 KCPL's rates when the Commission approved its current
10 MEEIA portfolio. So the Company has been essentially
11 double collecting by both through rates and through
12 its MEEIA for these low-income weatherization
13 programs.

14 And this has at the -- when these new
15 rates go into effect, will have accumulated to a
16 surplus of over \$1 million that rate-- you know,
17 ratepayers have funded, but have not been distributed
18 to the cap agencies who administer weatherization
19 programs in the KCPL jurisdiction.

20 Mr. Rush also states in his Rebuttal
21 Testimony that Division of Energy's proposal to align
22 weatherization expense recovery with the majority of
23 other investor-owned electric and natural gas
24 utilities provides no value.

25 This simply is not the case. Not only

1 does weatherization provide cost effective means to
2 help low-income individuals and families pay their
3 energy bills year after year for the life of the
4 weatherization product, ratepayers benefit from
5 reduced collection costs and through the greater
6 sharing of fixed system costs across more customers.

7 Tax payers benefit from low-income
8 weatherization because it reduces the amount of state
9 and federal assistance needed to pay higher utility
10 bills. And utility providers benefit from
11 weatherization programs through reductions in working
12 capital expense, uncollectible accounts as well as
13 credit and collection expenses.

14 Division of Energy believes that base
15 rate cost recovery is the more appropriate means of
16 collecting low-income program costs. MEEIA is a
17 voluntary program and low-income weatherization is far
18 too important of a program to be subject to the
19 volatility in funding and program offerings of MEEIA.

20 Notably, the Commission addressed the
21 issue of low-income weatherization expense recovery in
22 its Report and Order in the Empire District rate case
23 where it adopted the language used by the signatories
24 of the Non-unanimous Stipulation and Agreement
25 stating, Going forward, the low-income weatherization

1 program is not a demand side measure or program for
2 purposes of MEEIA, subsection 7 and 19. Costs for
3 this program are built into and will be recovered
4 through the agreed-upon revenue requirements.

5 This language illustrates that low-income
6 weatherization programs provide additional value than
7 demand side measures do in MEEIA, and therefore,
8 should be protected from the volatility of the MEEIA
9 portfolio.

10 Again, Division of Energy recommends that
11 KCPL's low-income weatherization program costs be
12 collected in base rates. DE recommends additionally
13 that KCPL should be allowed to recover any outstanding
14 program costs through participant incentive and
15 incentive components for the period that the program
16 was under MEEIA through its DSIN.

17 Additionally, authorizing KCPL to recover
18 customer contributions to annual low-income
19 weatherization service program expenses in base rates
20 will align the Commission's funding approval for
21 weatherization services provided by all other Missouri
22 regulated investor-owned electric and natural gas
23 utilities with the exception of KCPL and GMO.

24 Thank you very much. If you have any
25 questions, I'll be happy to try to answer them.

1 CHAIR R. KENNEY: Yeah, I do. Thank you.
2 First of all, let me commend you on your dress.

3 MR. ANTAL: Thank you.

4 CHAIR R. KENNEY: Second -- it's a nice
5 tie.

6 Is Division of Energy's primary objection
7 to allowing recovery of low-income weatherization
8 through MEEIA that it's voluntary and it could be
9 potentially be discontinued? Is that the sole basis?

10 MR. ANTAL: That's the primary basis,
11 yes.

12 CHAIR R. KENNEY: And you pointed to the
13 Stipulation and Agreement in Empire. Putting that
14 aside and putting aside the possibility of the Company
15 discontinuing its offerings, isn't it -- doesn't
16 allowing recovery through MEEIA provide a greater
17 incentive to the utility to provide low-income
18 weatherization by virtue of the fact that they're able
19 to recover it more quickly?

20 MR. ANTAL: I believe so, yes.

21 CHAIR R. KENNEY: Okay. And then with
22 respect to the million dollar surplus, is there -- and
23 I'll ask this to KCP&L's witnesses too, but do you
24 know if there's demand for that money to be spent? I
25 mean is there enough low-income weatherization that

1 would need to be done to spend that money?

2 MR. ANTAL: Division of Energy believes
3 that there is the demand for that funding.

4 CHAIR R. KENNEY: Okay. Great. Thank
5 you.

6 JUDGE BUSHMANN: Thank you.

7 Any opening by MECG?

8 MR. WOODSMALL: No. Thank you.

9 JUDGE BUSHMANN: In that case, we're
10 ready for Company's witness.

11 MR. STEINER: We would call Tim Rush.

12 JUDGE BUSHMANN: You're still under oath,
13 Mr. Rush.

14 THE WITNESS: Thank you.

15 (Witness previously sworn.)

16 MR. STEINER: Mr. Rush has been up
17 before, but I believe this is his last time to testify
18 so I would move for the admission of Exhibits 134-HC
19 and NP, 135-HC and NP and 136-HC and NP. That's his
20 Direct, Rebuttal and Surrebuttal Testimony.

21 JUDGE BUSHMANN: Any objections?

22 Hearing none, they're received into the
23 record.

24 (KCPL Exhibits 134-HC, 134-NP, 135-HC,
25 135-NP, 136-HC and 136-NP were received into

1 evi dence.)

2 MR. STEINER: Mr. Rush is available for
3 cross.

4 JUDGE BUSHMANN: First cross would be
5 Division of Energy?

6 MR. ANTAL: No questions. Thank you.

7 JUDGE BUSHMANN: MEEG?

8 MR. WOODSMALL: No questions.

9 JUDGE BUSHMANN: Public Counsel?

10 MR. POSTON: No questions.

11 JUDGE BUSHMANN: Commission Staff?

12 MS. PAYNE: No questions, your Honor.

13 JUDGE BUSHMANN: Any Commissioners have
14 questions?

15 QUESTIONS BY CHAIR R. KENNEY:

16 Q. The million dollar surplus, do you agree
17 that there is a million dollar surplus?

18 A. It is a little bit over -- it will be by
19 the time rates are implemented in this case. The
20 current case that we have planned, nobody has put any
21 money into the case to recover any future dollars for
22 this because it's currently in MEEIA. So those
23 dollars that were in rates today are taken out and put
24 to zero, but there will be about a million -- a little
25 over a million dollars at that time.

1 **Q. And are there enough low-income homes**
2 **that would be able to satisfy that million dollars?**
3 **Is there demand enough for that million dollars?**

4 A. Well, our market potential study that we
5 performed several years ago that implemented our MEEIA
6 programs indicated the market potential study of less
7 than that for the low-income area. But we've gone
8 ahead and used the amount of 573,000 trying to use
9 that money in the area.

10 So what we're looking at in the future is
11 making multiple energy eligible type programs beyond
12 just the weatherization to address that. MEEIA
13 provides us that flexibility where you can look at
14 multiple avenues and areas and -- but as far as -- you
15 said is there enough money for weatherization. You
16 know, we work very hard to try to encourage the
17 agencies we work with to do it and it just sometimes
18 doesn't come about. There have been changes in
19 agencies and a number of things -- weatherization
20 programs.

21 **Q. Okay.**

22 A. And it all deals with eligibility.

23 **Q. So -- okay. And eligibility being income**
24 **thresholds or eligibility --**

25 A. There are a number of things, but --

1 could be ownership, could be other things. So we're
2 looking at other avenues for that, for example, in
3 multi-family and other things in the future MEEIA
4 programs, not just restricted to the way this is set
5 up.

6 And that's -- that's part of our desire
7 to keep it in MEEIA because we have the -- what they
8 call the DSMAG group or the Demand Side Management
9 Advisory Group that we work with which are, you know,
10 the collaborative area of a lot of participants in
11 MEEIA that help work through those types of things.

12 **Q. Would keeping it -- or recovering it**
13 **through base rates preclude KCP&L from continuing to**
14 **work with the demand side management working groups to**
15 **identify other opportunities to spend that money? I**
16 **mean, does it have to be recover --**

17 A. Well, it's not set up -- it wouldn't be
18 set up that way. You'd probably have to look at a
19 different type avenue of areas. I mean it's -- MEEIA
20 provides you a lot of opportunities to work with on a
21 lot of different things. And we have accountability
22 through it, we have flexibility in addressing things.

23 We recently changed the distribution of
24 funds for this program because some agencies needed
25 more and others needed less, you know, when we talk

1 through them. We're getting ready for the contracting
2 period that will come up this year for next year's
3 programs and we want to work through that too. And it
4 provides us that flexibility using -- using the MEEIA
5 programs.

6 **Q. So collecting it through base rates**
7 **wouldn't give you the flexibility to be able to, say,**
8 **provide funding to multi-family buildings?**

9 A. Well, there's been no recommendation of
10 how we would administer the low -- the income eligible
11 program -- weatherization program through base rates.
12 It's not -- there's nothing established right now.

13 **Q. But is there anything that would preclude**
14 **that though? I mean you can structure it however you**
15 **want to.**

16 A. We could -- well, the current tariff
17 actually defines the amount of funding and -- and
18 eligibility. So it would take some kind of a tariff
19 modification. You'd have -- you may be able to work
20 through an agency, but you would have to go through
21 some methodology for -- for doing that. And so there
22 would be potentially the restriction of funding that
23 exists today or however you're going to administer
24 that, plus working through with other parties and
25 trying to achieve that.

1 **Q. But collecting it through a DSIM or**
2 **through MEEIA wouldn't -- wouldn't pose those same**
3 **obstacles?**

4 A. It has a lot more flexibility to it.

5 **Q. Okay. All right. That's all I have.**
6 **Thank you.**

7 JUDGE BUSHMANN: Recross based on
8 Commission questions. Division of Energy?

9 MR. ANTAL: No questions. Thank you.

10 JUDGE BUSHMANN: MEEG?

11 MR. WOODSMALL: No questions.

12 JUDGE BUSHMANN: Public Counsel?

13 MR. POSTON: No questions.

14 JUDGE BUSHMANN: Commission Staff?

15 MS. PAYNE: No questions.

16 JUDGE BUSHMANN: Redirect by KCPL?

17 MR. STEINER: I have no redirect. Thank
18 you.

19 JUDGE BUSHMANN: All right. Mr. Rush,
20 you may step down. Thank you.

21 Ready for Staff's witness.

22 MS. PAYNE: Staff would call Ms. Kory
23 Boustead to the stand.

24 JUDGE BUSHMANN: You're still under
25 oath -- you're already under oath, so you can sit

1 down.

2 (Witness previously sworn.)

3 MS. PAYNE: And, Your Honor,
4 Ms. Boustead has already been on the stand. She did
5 prepare a portion of the cost-of-service report that's
6 already been offered.

7 JUDGE BUSHMANN: Is that 202, the class
8 cost-of-service rate design?

9 MS. PAYNE: No, Exhibit 200.

10 JUDGE BUSHMANN: That one's actually not
11 been offered yet. This may be a good time since she
12 may be the last witness that participated in that.

13 MS. PAYNE: Okay. Yeah, she will not be
14 the last witness, but I will --

15 JUDGE BUSHMANN: Mr. Imhoff would be a
16 participant in that also?

17 MS. PAYNE: Yes.

18 JUDGE BUSHMANN: Okay. Let's just do
19 that when he's on the stand. Did she have any other
20 testimony?

21 MS. PAYNE: No, she did not.

22 JUDGE BUSHMANN: So you're ready for
23 cross?

24 MS. PAYNE: Yes, Your Honor. I'd tender
25 her for cross.

1 JUDGE BUSHMANN: First cross would be by
2 Public Counsel?

3 MR. POSTON: No questions.

4 JUDGE BUSHMANN: MEGG?

5 MR. WOODSMALL: No questions.

6 JUDGE BUSHMANN: Division of Energy?

7 MR. ANTAL: No questions, thank you.

8 JUDGE BUSHMANN: Kansas City Power &
9 Light?

10 MR. STEINER: Thank you, Your Honor.

11 CROSS-EXAMINATION BY MR. STEINER:

12 Q. Good morning.

13 A. Good morning.

14 Q. Do you have your -- the Staff report in
15 front of you, the section on income eligible
16 weatherization program?

17 A. Yes.

18 Q. I'm looking at page 139, line 15 and 16.

19 A. Okay.

20 Q. And there -- and I don't know if you were
21 the author of this portion, but I'm going -- if you're
22 not, let me know. It says, Staff made an adjustment
23 to remove the program expenses from the revenue
24 requirement calculation of this rate case.

25 Do you see that?

1 A. I'm sorry. Which lines again?

2 Q. **Page 139, line 15 and 16.**

3 A. On 139, lines 15 and 16 it's -- that's
4 not what I'm showing.

5 Q. **Okay. I'm in Section 18, Income Eligible**
6 **Weatherization Program.**

7 A. Uh-huh.

8 Q. **What --**

9 MR. STEINER: May I approach, Your Honor?

10 JUDGE BUSHMANN: You may.

11 THE WITNESS: Are you talking about right
12 here?

13 BY MR. STEINER:

14 Q. **Okay. Mine must be printed wrong. Let's**
15 **go to --**

16 A. This page?

17 Q. **-- right here. Okay. Sorry about that.**
18 **My page numbers were off.**

19 **I think it's the last sentence of the**
20 **low-income weatherization program section. Could you**
21 **read that?**

22 A. Yes. On lines -- starting line 5?

23 Q. **That sounds good.**

24 A. Okay. Staff made an adjustment to remove
25 the program expenses from the revenue requirement

1 calculation of this rate case.

2 **Q. Okay. Now, if the Commission moves**
3 **low-income weatherization to base rates, will Staff**
4 **have to add those program expenses back to its revenue**
5 **requirement calculation?**

6 A. Actually, Matt -- Staff witness Matt
7 Young wrote that part and did that. So honestly,
8 I'm --

9 **Q. You don't know?**

10 A. I don't know.

11 **Q. Okay. I'll ask Mr. Imhoff. That's all I**
12 **have. Thank you.**

13 JUDGE BUSHMANN: Any questions from
14 Commissioners?

15 QUESTIONS BY CHAIR R. KENNEY:

16 **Q. Good morning.**

17 A. Good morning.

18 **Q. You heard my questioning of Mr. Rush?**

19 A. Uh-huh.

20 **Q. Do you agree or disagree that allowing**
21 **for recovery through MEEIA provides the Company with**
22 **greater flexibility on how the funds are spent?**

23 A. I agree it could, but at this time
24 Staff's indifferent on whether they recover through
25 MEEIA or not.

1 **Q. Okay. Thank you.**

2 A. You' re wel come.

3 JUDGE BUSHMANN: Recross based on
4 Commi ssi on' s questi ons. Publ ic Counsel ?

5 MR. POSTON: No questi ons.

6 JUDGE BUSHMANN: MECG?

7 MR. WOODSMALL: No questi ons.

8 JUDGE BUSHMANN: Di vi si on of Energy?

9 MR. ANTAL: No questi ons, thank you.

10 JUDGE BUSHMANN: KCPL?

11 MR. STEINER: None.

12 JUDGE BUSHMANN: Any redi rect by Staff?

13 MS. PAYNE: No, thank you.

14 JUDGE BUSHMANN: All right. That
15 concludes your testi mony.

16 THE WITNESS: Thank you.

17 MS. PAYNE: Staff calls Tom Imhoff to the
18 stand.

19 (Wit ness sworn.)

20 JUDGE BUSHMANN: You may be seated.

21 THOMAS IMHOFF, testi fies as fol lows:

22 DIRECT EXAMI NATION MS. PAYNE:

23 **Q. And Mr. Imhoff has also previously taken**
24 **the stand. You've prepared -- or I'm sorry.**

25 **Would you please state your name for the**

1 **record.**

2 A. Thomas M. Imhoff, I-m-h-o-f-f.

3 **Q. And who is your employer and what**
4 **position?**

5 A. It is with the Missouri Public Service
6 Commission. I am the manager over rates and tariffs
7 in the Energy Section.

8 **Q. And are you the same Tom Imhoff who**
9 **caused to be prepared a portion of the cost-of-service**
10 **report filed as Exhibit 200 in this case?**

11 A. Yes, I am.

12 **Q. And at this time do you have any**
13 **corrections to make to that testimony?**

14 A. Not that I'm aware of, no.

15 **Q. And if I asked you those same questions**
16 **today, would your answers be the same?**

17 A. Yes, they would.

18 **Q. And everything contained in that**
19 **testimony is true and correct to the best of your**
20 **knowledge?**

21 A. Yes, it is.

22 MS. PAYNE: Your Honor, I tender this
23 witness for cross.

24 JUDGE BUSHMANN: Do you want to offer the
25 exhibit?

1 MS. PAYNE: Yes, I offer the exhibit --

2 JUDGE BUSHMANN: Exhibit 200?

3 MS. PAYNE: Exhibit 200, yes.

4 JUDGE BUSHMANN: Any objections to the
5 receipt of that exhibit?

6 Hearing none, it's received into the
7 record.

8 (Staff Exhibit 200 was received into
9 evidence.)

10 JUDGE BUSHMANN: And first cross will be
11 Public Counsel?

12 MR. POSTON: No questions.

13 JUDGE BUSHMANN: MCG?

14 MR. WOODSMALL: No questions.

15 JUDGE BUSHMANN: Division of Energy?

16 MR. ANTAL: No questions. Thank you.

17 JUDGE BUSHMANN: Kansas City Power &
18 Light?

19 MR. STEINER: Yes.

20 CROSS-EXAMINATION BY MR. STEINER:

21 Q. Good morning, Mr. Imhoff.

22 A. Good morning, Mr. Steiner.

23 Q. You were here when I was questioning the
24 previous Staff witness about the Staff report on
25 low-income -- income eligible weatherization.

1 **Correct?**

2 A. I was in the -- in here, yes, but I did
3 not hear your actual questions, so I apologize. Go
4 ahead.

5 **Q. Put you to sleep, huh?**

6 **Okay. It's my understanding that Staff**
7 **has removed the cost of the low-income weatherization**
8 **program -- income eligible weatherization program from**
9 **the Staff's revenue requirement calculation in this**
10 **case. Do you agree?**

11 A. That's correct.

12 **Q. And if the Commission were to move**
13 **low-income weatherization to base rates, Staff would**
14 **need to add those costs back to its revenue**
15 **requirement calculation. Do you agree with that?**

16 A. Yes, I do.

17 **Q. Staff hasn't done that yet though.**

18 **Correct?**

19 A. That's correct.

20 MR. STEINER: That's all I have.

21 JUDGE BUSHMANN: Any questions from
22 Commissioners?

23 QUESTIONS BY CHAIR R. KENNEY:

24 **Q. Good morning, Mr. Imhoff.**

25 A. Good morning --

1 Q. Just the same questions I already asked.

2 A. -- Mr. Chairman.

3 Q. Thank you. Do you agree that allowing
4 for recovery through MEEIA would provide the Company
5 with greater flexibility how to spend the funds?

6 A. I believe it would, yes.

7 Q. Okay. That's all I have. Thank you for
8 your time.

9 JUDGE BUSHMANN: Recross based on
10 Commission questions. Public Counsel?

11 MR. POSTON: No questions.

12 JUDGE BUSHMANN: MEEIA?

13 MR. WOODSMALL: No, thank you.

14 JUDGE BUSHMANN: Division of Energy?

15 MR. ANTAL: No questions, thank you.

16 JUDGE BUSHMANN: Kansas City Power &
17 Light?

18 MR. STEINER: No, thank you.

19 JUDGE BUSHMANN: Any redirect by Staff?

20 MS. PAYNE: No, your Honor.

21 JUDGE BUSHMANN: Mr. Imhoff, that
22 completes your testimony.

23 THE WITNESS: Thank you.

24 JUDGE BUSHMANN: Office of Public
25 Counsel's witness.

1 MR. POSTON: Public Counsel calls Geoff
2 Marke.

3 (Witness previously sworn.)

4 JUDGE BUSHMANN: You're still under oath,
5 Mr. Marke.

6 MR. POSTON: I would like to offer his
7 testimony 300, 301 and 302.

8 JUDGE BUSHMANN: Any objections to the
9 receipt of those exhibits?

10 Hearing none, they're received into the
11 record.

12 (OPC Exhibits 300, 301 and 302 were
13 received into evidence.)

14 MR. POSTON: Tender him for cross.

15 JUDGE BUSHMANN: First cross would be by
16 Staff.

17 MS. MAYFIELD: No questions, your Honor.

18 JUDGE BUSHMANN: MEGG.

19 MR. WOODSMALL: No questions.

20 JUDGE BUSHMANN: Division of Energy?

21 MR. ANTAL: No questions. Thank you.

22 JUDGE BUSHMANN: KCPL?

23 MR. STEINER: I don't have any questions.

24 JUDGE BUSHMANN: Any questions from
25 Commi ssi oners?

1 CHAIR R. KENNEY: Yeah just the same.

2 GEOFF MARKE, testifies as follows:

3 QUESTIONS BY CHAIR R. KENNEY:

4 Q. Dr. Marke, good morning.

5 A. Good morning.

6 Q. Do you have an opinion about whether
7 allowing for recovery through MEEIA versus base rates
8 provides the utility with greater flexibility on how
9 to spend the money?

10 A. I do have an opinion. And I have to
11 respectfully disagree with my colleagues at Staff.

12 Q. Okay.

13 A. It's probably important to understand
14 really the target audience for weatherization.
15 99 percent of the funds that go to weatherization go
16 to single-family homes. I know that we've had issues
17 with Kansas City with the expenditures of the funds.
18 A lot of that's out of their control.

19 One of the issues that's been raised by
20 the Commission, not only here but in previous agendas
21 and by our office as well, was the issue over
22 multi-family programs. There -- as you're aware,
23 there's a split incentive issue with multi-family
24 program, makes it very difficult to go ahead and
25 service that population.

1 Right now weatherization -- KCPL's the
2 only utility with a low-income weatherization program
3 in their MEEIA. That means that low-income program in
4 MEEIA is just serving single-family homes. It's not
5 servicing multi-family. And that's not -- it's not
6 designed to. It conforms to DOE guidelines.

7 Moving forward, it's been the hopes of
8 parties to go ahead and craft something that would be
9 more attractive to multi-family participants. We've
10 come to realize and recognize that the issue really is
11 one of landlords and it's incentivizing the landlords
12 and addressing that split incentive issue.

13 That's the hopes moving forward with the
14 second cycle. We believe that there's plenty of
15 opportunity to go ahead and service that population.
16 There's more than enough low-income -- there's more
17 than enough poverty in the Kansas City area. Let's
18 put it that way. We're not -- the excess funds is not
19 a concern. DE witness Mr. Buchanan can speak to that
20 regards.

21 The big issue -- I'll just leave it at
22 three issues that we have and I'd just like to leave
23 the Commission with this sort of note on that. It's
24 been raised by DE earlier that MEEIA's not a given.
25 Now, we hope it is. We're optimistic. We don't have

1 any reason to believe that KCPL's MEEIA won't happen
2 going forward, but it isn't a given. LIWP or
3 low-income weatherization programs have traditionally
4 been a legacy program, been around for years. They do
5 more than just energy efficiency. That's why we fund
6 them.

7 We've got studies to show that it cuts
8 down on customer arrears, bad debt, all of these
9 things. That's why it's traditionally been in base
10 rates, it's why we justified going ahead and spending
11 ratepayer dollars to help service the segment of the
12 population.

13 The second reason, as I stated earlier,
14 is that LIWP is designed to focus around single
15 family. If you look at all the data that supports it,
16 99 percent of LIWP or weatherization funds go to
17 single-family homes. Moving forward, we want the
18 MEEIA to focus on multi-family. That's another reason
19 why we want it in base rates.

20 And the third and final issue is an issue
21 of continuity. And to really appreciate this, you've
22 got to understand that Kansas City's not weatherizing
23 the homes. They're not the ones going out there and
24 actually putting up the pipe wrap, the insulation.
25 It's being serviced by cap agencies. So these are

1 low-income agencies that function, that rely on this
2 money.

3 Most of these agencies serve multiple
4 different purposes; job training, GED classes, a
5 number of different outlets. LIWP represents job
6 training for a number of people. Those are jobs. For
7 a number of these agencies, they need the assurance
8 that they're going to go ahead and have those jobs
9 moving forward. That funding from the utilities
10 provides that. Moreover, the utility funding allows
11 them some flexibility to spend it. It already does.

12 In Kansas City, the Division of Energy
13 does not actually go ahead and funnel the money. So
14 they are not conformed to any DOE guidelines. And the
15 DOE guidelines suggest that, you know, homes need to
16 be made to a certain level. But the utility funds,
17 they can do more with it. It's already present. You
18 don't need to change that. So to that extent, that
19 continuity is an important issue for us.

20 And I'll just leave one final anecdotal
21 example. In my visits to some of these cap agencies
22 in the Kansas City area, I spoke with one agency in
23 particular where they had a situation where their lead
24 implementer was hurt by a motorcycle accident. That
25 one person effectively stopped weatherization in that

1 service area. They had to go ahead and, you know,
2 recruit and basically lean on other agencies. One of
3 the big concerns from that cap agency was the utility
4 money being readily available. Having it in base
5 rates, as it's traditionally been and as it's in every
6 other utility, serves that purpose.

7 **Q. So let me ask you a few more questions**
8 **about that, because you're making me rethink my**
9 **original thinking of about this. You said 99 percent**
10 **of the money goes to single-family homes.**

11 A. Right.

12 **Q. And there's a desire to get more money to**
13 **multi-family dwellings?**

14 A. Correct.

15 **Q. And that's a laudable goal. And then you**
16 **said you want MEEIA to focus on MEEIA multi-family**
17 **homes. So why wouldn't you want this money to go**
18 **through MEEIA?**

19 A. Because the -- because the program is
20 designed for single-family homes. So if they have a
21 MEEIA or don't have a MEEIA, they're still going to be
22 weatherizing homes is our rationale behind it. Empire
23 is a good example. Empire doesn't have a MEEIA, but
24 Empire's services weatherization. Their gas utilities
25 don't have a MEEIA. They do weatherization funds

1 though.

2 **Q. So if we maintain this funding in base**
3 **rates, how do you ensure that there's going to be**
4 **funding for weatherizing multi-family homes?**

5 A. That's a good question. Mr. Rush alluded
6 to his market potential study, that there was a
7 potential for cost effective savings. There are. And
8 those are cost effective savings that are above and
9 beyond what is recognized in low-income
10 weatherization.

11 So there are a couple ways of designing
12 it. The way MEEIA is set up, low-income programs
13 don't need to meet a cost effective threshold. To
14 recognize that the Company -- Company needs to be made
15 whole and needs to get some sort of incentive to go
16 ahead and do this, there's been a number of talks in
17 the DSMAG group to incentivize the Company above and
18 beyond that, a performance incentive.

19 Essentially recognizing that absent this,
20 the Company -- we'll say this: A kilowatt hour saved
21 in a multi-family home versus a kilowatt hour saved in
22 a mansion is still a kilowatt hour saved. It has no
23 recognition of, you know, who's behind that kilowatt
24 hour.

25 To increase participation rates, to

1 recognize that non-participants are footing the bill
2 for this, and multi-family in particular get the short
3 end of the stick in this situation, there's been a lot
4 of talk -- and this is actually being fleshed out
5 right now -- to design a performance incentive that
6 would incentivize the Company, give them a percentage
7 of the program spent on low-income programs,
8 multi-family programs. And that's -- that's a best
9 practice. I mean, I'm not reinventing the wheel here.
10 That's what a number of different states do.

11 **Q. So low-income and multi-family. So then**
12 **let me play this out then. So under your suggestion**
13 **then, we would have a separate low-income**
14 **weatherization program that would remain in base rates**
15 **and then there would be some separate program run**
16 **through MEEIA for multi-family homes?**

17 A. Which is exactly what Ameren does.
18 Ameren's got a low-income program --

19 **Q. Separate and apart?**

20 A. -- separate and apart from MEEIA. In
21 their MEEIA, they've partnered up with LaCledde Gas and
22 they have a direct install program for multi-family.
23 The idea is at the very least -- and this is not, you
24 know, putting ourselves out here. It's just copy
25 that, put that into Kansas City with -- the idea is to

1 partner up some joint delivery with MGE and that saves
2 cost right there.

3 **Q. And that's primarily a recognition of the**
4 **fact that low-income weatherization programs, as**
5 **you've described, have all these greater benefits**
6 **other than just the weatherization in terms of keeping**
7 **arrears down and lowering collection costs and bad**
8 **debt -- or bad write-off costs. It has all this**
9 **constellation of additional non-energy efficiency**
10 **benefits?**

11 A. And I would take it a step further and
12 just say that we're -- our office is very cognizant of
13 the fact of participation rates. We don't want -- we
14 recognize that some of this is going to be naturally
15 occurring. People are going to buy and just get
16 better stuff.

17 To the extent possible that, you know,
18 MEEIA programs are approved on -- you know, we move
19 forward with it, we really want those benefits to be
20 shared with all ratepayers. It's a lot tougher
21 when we're talking about a multi-family, a renter,
22 when they have no control over putting in a furnace or
23 an HVAC system.

24 **Q. Why wouldn't it be more efficient just to**
25 **do all of this through MEEIA? I mean wouldn't -- let**

1 me ask the question a little bit differently.

2 **Couldn't -- the additional benefits that**
3 **you describe with low-income weatherization programs,**
4 **couldn't all of those -- couldn't the utility be**
5 **rewarded for all of those in some type of incentive**
6 **mechanism through the MEEIA as well? If one of the**
7 **concerns is that they're not going to keep it up if**
8 **it's in MEEIA, couldn't those other benefits be**
9 **quantified and used as an incentive mechanism through**
10 **the MEEIA program as well?**

11 A. I think, you know, as we've laid it out,
12 the Company's getting it both ways. I'm -- honestly
13 I'm a little surprised that, you know, we're actually
14 having this hearing. Because low-income
15 weatherization is a program that now, as of this year,
16 I mean literally every one of our IOUs has some form
17 of weatherization in place. Kansas City is the lone
18 exception that's getting these revenues now through
19 MEEIA.

20 We've got a couple MEEIAs in place.
21 Essentially we have two MEEIAs in place. We have a
22 MEEIA in Kansas City and we have a MEEIA in St. Louis.
23 To the extent that we're moving forward with it, we
24 feel as though you can still have a low-income
25 weatherization that serves a purpose for all

1 ratepayers, incentivizes the Company to go ahead and
2 do it in billages, arrears, bad debt. To recognize
3 the multi-family, I feel like we could probably
4 address that through MEEIA. We're actively trying to
5 do that.

6 I'll put it this way: If you put
7 low-income weatherization in MEEIA, our fear is that
8 it's going to disincentivize the Company to focus on
9 multi-family.

10 **Q. Okay. All right. That's helpful. Thank**
11 **you.**

12 JUDGE BUSHMANN: Any other questions?

13 COMMISSIONER STOLL: No questions. Thank
14 you for your testimony though.

15 JUDGE BUSHMANN: Recross based on
16 Commission questions. Commission Staff?

17 MS. PAYNE: No questions, your Honor.

18 JUDGE BUSHMANN: MEEIA?

19 MR. WOODSMALL: No, thank you.

20 JUDGE BUSHMANN: Division of Energy?

21 MR. ANTAL: No questions, thank you.

22 JUDGE BUSHMANN: Kansas City Power &
23 Light?

24 RE-CROSS-EXAMINATION BY MR. STEINER:

25 **Q. Mr. Marke, are you aware that we do work**

1 **with MGE in our low-income weatherization program?**

2 A. This is a first for me. I mean in what
3 respects do you work with MGE?

4 **Q. I think we partner them on**
5 **weatherization.**

6 A. I mean, if you --

7 **Q. I'll ask you if you know that. And if**
8 **you don't, that's fine.**

9 A. I guess if you mean that partnering means
10 you both give funds to the same agencies is -- is that
11 what you're alluding to?

12 **Q. That's what I'm alluding to.**

13 A. I do know that.

14 **Q. Okay.**

15 A. Thank you

16 **Q. I don't have anything else.**

17 JUDGE BUSHMANN: Redirect?

18 REDIRECT EXAMINATION MR. POSTON:

19 **Q. Just on that last question, both getting**
20 **funds from the same agency, is that different than**
21 **partnering with them, in your mind?**

22 A. I don't consider it the same thing.

23 **Q. Why is that?**

24 A. If you extend that logic, KCPL's
25 partnering with the Department of Energy too and --

1 because that agency's receiving federal funds. And
2 essentially what -- what I believe Mr. Steiner is
3 referring to is that KCPL cuts a check to an agency.
4 There are other utilities that cut a check to an
5 agency.

6 **Q. How is partnering done in St. Louis?**

7 A. For low-income weatherization, again, all
8 of the low-income weatherization is actually
9 implemented through the agencies themselves. The only
10 difference between St. Louis and Kansas City is that
11 St. Louis utilities -- Ameren, Laclede -- funnel their
12 money through the Division of Energy. So the Division
13 of Energy has more overhead -- that's the wrong
14 word -- more assurance that the funds are being spent
15 correctly.

16 **Q. Thank you. That's all.**

17 JUDGE BUSHMANN: Thank you for your
18 testimony, Mr. Marke.

19 THE WITNESS: Thank you.

20 JUDGE BUSHMANN: Division of Energy?

21 MR. ANTAL: Division of Energy calls
22 Mr. John Buchanan.

23 (Witness sworn.)

24 JUDGE BUSHMANN: Please be seated.

25 JOHN BUCHANAN, testifies as follows:

1 DIRECT EXAMINATION BY MR. ANTAL:

2 **Q. Mr. Buchanan, would you please state your**
3 **name and spell it for the court reporter.**

4 A. Certainly. It's John A. Buchanan,
5 B-u-c-h-a-n-a-n.

6 **Q. Mr. Buchanan, where are you employed, in**
7 **what capacity?**

8 A. I'm employed by the State of Missouri,
9 specifically with the Department of Economic
10 Development's Division of Energy. I'm here at -- in
11 Jefferson City, Missouri.

12 **Q. Okay. And what is your title?**

13 A. I'm a senior planner and I've served in
14 that capacity for 35 years now.

15 **Q. Thank you. Are you the same Mr. Buchanan**
16 **who prepared Direct and Surrebuttal Testimony in this**
17 **proceeding marked as Exhibits 350 and 351?**

18 A. Yes.

19 **Q. Do you have any corrections to those**
20 **exhibits at this time?**

21 A. I have one small correction to
22 Surrebuttal that appears on page 5, line 17. And to
23 remove the word "since." Should read, EDE's
24 weatherization program and now continue funded in base
25 rates.

1 **Q. Okay. Thank you. With that correction**
2 **in mind, if I asked you the same questions today,**
3 **would your answers be the same?**

4 A. Yes, they would.

5 **Q. Okay. And are your answers to those**
6 **questions true and accurate, to the best of your**
7 **knowledge and belief?**

8 A. Yes, they are.

9 **Q. Okay.**

10 MR. ANTAL: Your Honor, I would offer
11 Division of Energy's Exhibits 350 and 351 and tender
12 the witness for cross-examination.

13 JUDGE BUSHMANN: Any objections?

14 Hearing none, those are received into the
15 record.

16 (DE Exhibits 350 and 351 were received
17 into evidence.)

18 JUDGE BUSHMANN: First cross would be by
19 Staff.

20 MS. PAYNE: No questions, Your Honor.

21 JUDGE BUSHMANN: Public Counsel?

22 MR. POSTON: No questions.

23 JUDGE BUSHMANN: MECG?

24 MR. WOODSMALL: No questions.

25 JUDGE BUSHMANN: KCPL?

1 MR. STEINER: No questions.

2 JUDGE BUSHMANN: Any questions from
3 Commi ssi oners?

4 QUESTIONS BY CHAIR R. KENNEY:

5 Q. **Just a couple Mr. Buchanan. Thanks.**
6 **You were in the room for the exchanges I**
7 **had with Mr. Rush and Dr. Marke?**

8 A. Yes. Good morning, Mr. Chair man.

9 Q. **Good to see you.**

10 A. Thank you.

11 Q. **Thanks. Obviously Division of Energy's**
12 **opinion is that this money should remain -- be**
13 **collected through base rates. Correct?**

14 A. Yes, sir. We were the parties to raise
15 that issue.

16 Q. **So what's your response to the argument,**
17 **however, that allowing for the collection through**
18 **MEEIA gives the Company greater flexibility on how to**
19 **spend the funds?**

20 A. I wouldn't argue that it would provide
21 greater flexibility, but flexibility comes in two
22 forms. One is an increase, if you would, to fund
23 additional demand or perhaps even reduce. I have yet
24 to see an example where there was an increase in
25 funding. So in that regard, I think I would be

1 cautious when I use the word "flexibility" because it
2 is a double-edged sword.

3 **Q. So is it fair to say then that Division**
4 **of Energy's primary concern is really with the statute**
5 **itself and the fact that it's voluntary?**

6 A. I don't think we have a problem with
7 that. I mean that's the way our public policy is
8 written, through statute and rule. Of course there --
9 there could be inherent benefits with having MEEIA as
10 a mandatory as opposed to a voluntary. But yes, we do
11 have concerns as I've stated in testimony, with
12 respect to low-income weatherization, an
13 investor-owned electric utility has the option of
14 including such a program or excluding such a program.

15 **Q. All right. Thank you. That's all I**
16 **have.**

17 JUDGE BUSHMANN: Any questions?

18 COMMISSIONER STOLL: No questions. Thank
19 you.

20 COMMISSIONER KENNEY: No questions.

21 JUDGE BUSHMANN: Recross based on
22 Commission questions. Staff?

23 MS. PAYNE: No questions.

24 JUDGE BUSHMANN: Public Counsel?

25 MR. POSTON: No questions.

1 JUDGE BUSHMANN: MECG?

2 MR. WOODSMALL: No questions.

3 JUDGE BUSHMANN: KCPL?

4 MR. STEINER: No questions.

5 JUDGE BUSHMANN: Any redirect?

6 MR. ANTAL: No, thank you.

7 JUDGE BUSHMANN: Thank you, Mr. Buchanan.

8 That completes your testimony.

9 THE WITNESS: Thank you.

10 JUDGE BUSHMANN: That's all the listed
11 witnesses. We do have one -- a couple additional
12 things to take care of, housekeeping matters. There
13 was a motion made about the testimony of Robin
14 Kliethermes.

15 MS. MAYFIELD: Would you like the witness
16 to take the stand at this time, Your Honor, or would
17 you like some discussion on the motion?

18 JUDGE BUSHMANN: Ms. Kliethermes, why
19 don't you take the stand just in case there's any
20 questions anybody might have for you. There's a
21 motion pending for leave to correct the testimony of
22 Robin Kliethermes. Do any parties to object to that
23 motion?

24 MR. HACK: Judge, I just have a couple
25 questions. I would ask for the opportunity to ask

1 Ms. Kliethermes the questions before. I think I
2 probably won't have an objection.

3 JUDGE BUSHMANN: That's fine.

4 Ms. Kliethermes, you're still under oath. Please
5 proceed.

6 (Witness previously sworn.)

7 ROBIN KLIETHERMES, testifies as follows:

8 QUESTIONS BY MR. HACK:

9 Q. Good morning.

10 A. Good morning.

11 Q. **Real quickly, with the correction that**
12 **was appended to the motion for leave to correct, does**
13 **Staff's evidence now support a cost-based customer**
14 **charge for KCP&L of \$11.88 a month?**

15 A. Yes. So Staff's calculation based on the
16 correction is now a customer charge of \$11.88.

17 Q. **And is that --**

18 JUDGE BUSHMANN: Mr. Hack, is your
19 microphone now? Thank you.

20 MR. HACK: It is now.

21 BY MR. HACK:

22 Q. **Is that your final answer?**

23 A. That is my final answer.

24 Q. **Thank you. That's all I have.**

25 JUDGE BUSHMANN: Any objections to

1 granting the motion?

2 MR. HACK: No.

3 JUDGE BUSHMANN: Then that motion for
4 leave to correct testimony is granted. I think for
5 clarity, it might be good to -- as was done with
6 Mr. Majors, is the affidavit -- why don't we mark
7 that? That lists all the corrections. Why don't we
8 list that -- mark that as an exhibit.

9 MS. MAYFIELD: Do you want to make it --
10 would you like to make an exhibit like 218-A or make
11 it a separate exhibit?

12 JUDGE BUSHMANN: Let's just make it a
13 separate Exhibit 247. And you'll need to provide a
14 copy to the court reporter if you have an extra one.

15 (Staff Exhibit 247 was marked for
16 identification.)

17 MS. MAYFIELD: Your Honor, with that
18 marked since this is the last time Ms. Robin
19 Kliethermes would be on the stand, I would move to
20 admit Staff Exhibit 217, which is Ms. Kliethermes'
21 Rebuttal; Staff Exhibit 218, which is her Surrebuttal;
22 Staff Exhibit 247, which is the affidavit appended to
23 the motion as Exhibit A; and additionally since I
24 believe she's also the last witness associated with
25 class -- with the Staff's rate design and class

1 cost-of-service report, which are designated as both
2 NP and HC, I would also move to admit Staff Exhibit
3 202.

4 JUDGE BUSHMANN: 202 is already in, so
5 we're good on that one. Are there any objections to
6 the other exhibits?

7 Hearing none, then 217, 218 and 247 are
8 received into the record.

9 (Staff Exhibits 217, 218 and 247 were
10 received into evidence.)

11 JUDGE BUSHMANN: Thank you,
12 Ms. Kliethermes. That's all we need.

13 THE WITNESS: Thank you.

14 JUDGE BUSHMANN: And while we're on the
15 matter of exhibits, I'd like to go through the
16 exhibits real quick. Since we skipped over some
17 topics, there may be some holes.

18 MR. POSTON: Judge, I'm sorry. Before we
19 do that, if I could, the change that Ms. Kliethermes
20 just made was a correction that also needed to be made
21 to Dr. Dismukes' testimony. He also included those
22 same energy efficient costs in Account 928.

23 And he's in Louisiana, can't be here
24 today. But he did send me a revised schedule from his
25 Direct Testimony and an errata sheet that makes two

1 changes to his testimony where he changes the
2 residential cost from 13.54 to 11.88. It's my
3 understanding that -- I've brought this up to some of
4 the other parties. It's my understanding that there
5 should not be an objection to this. He used the
6 Company's numbers. And so we can have him phone in if
7 that's necessary. He's available after 10:30 today.
8 Otherwise, I would like to have an errata sheet and
9 revised schedule marked as exhibits. And to the
10 extent you would need a signed affidavit from him, we
11 can get that and late file that.

12 JUDGE BUSHMANN: Well, let's see if
13 there's any objection. Have all the parties had an
14 opportunity to review that -- those documents?

15 MR. HACK: We have.

16 JUDGE BUSHMANN: Any objections to
17 receipt of those two corrected documents into the
18 record?

19 MR. HACK: No, your Honor.

20 JUDGE BUSHMANN: Why don't you have them
21 marked. I think the next numbers for Public Counsel
22 would be 316 and 317.

23 MR. POSTON: Okay. Make 316 his errata
24 sheet. And 317 would be his Schedule DE-12, revised.

25 (OPC Exhibits 316 and 317 were marked for

1 i denti fi ca ti on.)

2 JUDGE BUSHMANN: Thi s i s --

3 MR. POSTON: Thi s i s hi s change to the
4 schedul es to hi s Di rect Testi mony.

5 JUDGE BUSHMANN: Thi s i s 317?

6 MR. POSTON: Yeah, that woul d be
7 Exhi bi t 317.

8 JUDGE BUSHMANN: And thi s i s 316?

9 MR. POSTON: Ri ght.

10 JUDGE BUSHMANN: 316 and 317 have been
11 offered. Any obj ecti ons to thei r receipt?

12 Heari ng none, they' re recei ved i nto the
13 record.

14 (OPC Exhi bi ts 316 and 317 were recei ved
15 i nto evi dence.)

16 MR. POSTON: So, Judge, I understand then
17 there' s no need to send i n an affi davi t separatel y on
18 thi s?

19 JUDGE BUSHMANN: Not at thi s poi nt, si nce
20 there was no obj ecti on.

21 For the Company, my records i ndicate that
22 Exhi bi t 101, Bass Di rect i s not i n the record.

23 MR. FISCHER: Judge, we woul d move for
24 the admi ssi on of 101 then and any other of the
25 pre-fi led that you don' t have admi tted.

1 JUDGE BUSHMANN: I also do not have 122,
2 Kiely Direct; 123, Kiely Surrebuttal; 124, Klote
3 Direct; 125, Klote Rebuttal; 126, Klote Surrebuttal;
4 131, Rogers Direct; 137, Spanos Direct; 138, Spanos
5 Rebuttal.

6 MR. FISCHER: Judge, we would move for
7 the admission of each of those that you identified.

8 JUDGE BUSHMANN: Any objections to those
9 exhibits being admitted into the record?

10 MR. WILLIAMS: Staff has no objection.

11 JUDGE BUSHMANN: Without objection,
12 they're received.

13 (KCPL Exhibits 101, 122, 123, 124, 125,
14 126, 131, 137 and 138 were received into evidence.)

15 MR. FISCHER: Judge, I believe those were
16 all of the exhibits that we pre-filed. Was there
17 anything else outstanding on your list that we had
18 offered that was reserved? I don't believe there was,
19 but --

20 JUDGE BUSHMANN: No. There was -- only
21 thing that was -- there was an exhibit that was marked
22 that was never offered by Mr. Zobrist, West Virginia's
23 PSC order. That was just used for purposes of
24 impeachment. It was never offered. Everything else
25 is in.

1 As far as Staff, what I'm showing has not
2 yet been in the record is Exhibit 201, Staff
3 accounting schedules; 203, Reconciliation --

4 MR. WILLIAMS: Judge, do you know when
5 202 was admitted? I don't have a record of that.

6 JUDGE BUSHMANN: There was a -- some
7 corrections made. I don't remember what -- when it
8 was.

9 MR. WILLIAMS: That's fine. As long as
10 it's already --

11 JUDGE BUSHMANN: It's in.

12 206, Beck Rebuttal; 210, 211, 212,
13 Featherstone Direct, Rebuttal and Surrebuttal; 214,
14 Harris Surrebuttal; 229, 230, and 231, which would be
15 Miles Rebuttal and Surrebuttal and Molina Rebuttal;
16 and 241 and 242, which would be Young Rebuttal and
17 Surrebuttal. Those are the outstanding Staff
18 exhibits. Would you like to offer those?

19 MR. WILLIAMS: Yes, I would.

20 JUDGE BUSHMANN: Any objections?

21 MR. WILLIAMS: Staff offers all of the
22 exhibits that the Judge just listed and any other
23 exhibit that may be from Number 200 through 247 that
24 has not been admitted into evidence.

25 JUDGE BUSHMANN: I think that was all of

1 them. Any objections?

2 Hearing none, they are received.

3 (Staff Exhibits 201, 203, 206, 210, 211,
4 212, 214, 229, 230, 231, 241 and 242 were received
5 into evidence.)

6 JUDGE BUSHMANN: For Public Counsel, I
7 only show -- the only outstanding exhibits are
8 Mr. Addo's Direct, Rebuttal and Surrebuttal, which
9 would be Exhibits 306, 307 and 308.

10 MR. POSTON: That's what I show as well.
11 And those are both HC and NP, and I offer those.

12 JUDGE BUSHMANN: Any objections?

13 Hearing none, they are received into the
14 record.

15 (OPC Exhibits 306-NP, 306-HC, 307-NP,
16 307-HC, 308-NP and 308-HC were received into
17 evidence.)

18 JUDGE BUSHMANN: I show Division of
19 Energy's exhibits all being in.

20 MEC's exhibits are in.

21 MR. WOODSMALL: Can I ask, Your Honor,
22 outside of my pre-filed testimony, I had an Exhibit
23 507. Was that accepted? It was a KCP&L 8K.

24 JUDGE BUSHMANN: Yes. That was offered
25 and received over objection.

1 MR. WOODSMALL: Thank you.

2 JUDGE BUSHMANN: And no other parties had
3 any outstanding exhibits. So I think we're good on
4 exhibits.

5 Is there any other matters that the
6 parties need to discuss while we're on the record? I
7 believe the briefs -- I mean the transcripts should be
8 available next week. You have your briefing schedule.
9 Our next schedule -- assuming that the Stipulation and
10 Agreement is filed and not objected to and approved by
11 the Commission, the next time we would need to get
12 together would be the true-up hearing on July 20th.
13 Anything further from the parties or the
14 Commissioners?

15 Hearing nothing, we're going to be
16 adjourned.

17 (Whereupon, the hearing was adjourned.)
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| 19 | KCPL Exhibit 124 | | |
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CERTIFICATE OF REPORTER

I, Tracy Thorpe Taylor, CCR No. 939, within the State of Missouri, do hereby certify that the testimony appearing in the foregoing matter was duly sworn by me; that the testimony of said witnesses was taken by me to the best of my ability and thereafter reduced to typewriting under my direction; that I am neither counsel for, related to, nor employed by any of the parties to the action in which this matter was taken, and further, that I am not a relative or employee of any attorney or counsel employed by the parties thereto, nor financially or otherwise interested in the outcome of the action.

Tracy T. Taylor

Tracy Thorpe Taylor, CCR



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