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FOR: Staff of the Missouri Public Service Commission

1 JUDGE BUSHMANN: We're on the record. Today is  
2 June 18th -- that's not June 18th, are we.

3 Today's June 19th. It's the fifth day of the  
4 Kansas City Power & Light rate case hearing.

5 I'd like to get from parties a status report as to  
6 the schedule for today. Are we going to proceed with Issue  
7 Number 13, bad debt gross-up, and Issue Number 10, Wolf Creek  
8 pension issue from yesterday?

9 MR. HACK: Judge --

10 MR. STEINER: That's correct.

11 MR. HACK: Go ahead, Roger. Yes, Judge.

12 MR. STEINER: That's all I know.

13 MR. HACK: Yes. They're -- the discussions  
14 regarding a settlement continue. But parties need a chance to  
15 evaluate what is under consideration. And it really is too  
16 soon to tell whether those discussions are going to bear fruit  
17 or not.

18 JUDGE BUSHMANN: Okay. And then I assume, from  
19 what I understood, is that the issue that was supposed to be  
20 first today, revenue issue, Issue Number 24, that will be  
21 pushed to the true-up hearing?

22 MR. HACK: If it is an issue at all, that is  
23 correct.

24 JUDGE BUSHMANN: And we would do -- we would do  
25 the affiliate transactions and corporate cost allocation issue

1 that was scheduled for today also?

2 MR. HACK: That is correct.

3 JUDGE BUSHMANN: Okay. Very good.

4 One preliminary matter for me that I need to let  
5 the parties know about is yesterday evening, Kansas City Power  
6 & Light made a motion to strike certain testimony of the Public  
7 Counsel Witness Addo and also to have some supplemental  
8 testimony from Mr. Ives. And I said I would defer ruling on  
9 that. What I neglected to do was to set any deadlines for  
10 those filings. So why don't I do that now.

11 I would like to have Kansas City Power & Light's  
12 motion in writing filed no later than Tuesday, June 23rd. And  
13 if any other party wants to respond to that motion, they should  
14 do so no later than Thursday, June 25th. And I will then take  
15 up the motions after that at some point.

16 Any questions about that?

17 Okay. So the next issue that we're going to take  
18 up is Issue Number 8 -- excuse me, 13, bad debt gross-up.  
19 We'll start with mini openings, and the first to do that would  
20 be Kansas City Power & Light.

21 MR. STEINER: My opening is very mini. Is it okay  
22 if I do it from here?

23 JUDGE BUSHMANN: That will be fine.

24 MR. STEINER: KCP&L's position on this issue is  
25 based on the common sense notion that if a customer is having

1 difficulty paying his electric bill now, he will be even less  
2 likely to pay his bill after a rate increase.

3 The Commission has recognized this concept in past  
4 rate cases and should do so again in this case.

5 JUDGE BUSHMANN: Any questions?

6 COMMISSIONER HALL: Good morning.

7 MR. STEINER: Good morning.

8 COMMISSIONER HALL: Do you have any factual  
9 support for your assertion that there's a correlation between  
10 an increase in rates and the amount of bad debt?

11 MR. STEINER: You could ask Mr. -- Mr. Klote about  
12 that. I believe that we do have the past practice that if  
13 rates go up, we do have more bad debts.

14 COMMISSIONER HALL: So it's --

15 MR. STEINER: I don't know if I have any 1-to-1  
16 correlation evidence, no. But we do know that there will be  
17 bad debts on the amount of rate increase that's ordered in this  
18 case.

19 COMMISSIONER HALL: And is it still the Company's  
20 position that -- that forfeited discounts or late payment fees  
21 should not be factored up as well?

22 MR. STEINER: No, I -- I believe those should be  
23 factored up.

24 COMMISSIONER HALL: And were they factored up in  
25 Mr. Klote's calculations?

1 MR. STEINER: I do not know. Could you ask him  
2 about that?

3 COMMISSIONER HALL: And then also what is the  
4 statutory authority -- and I assume there is. But what is the  
5 statutory authority for including bad debt in the revenue  
6 requirement?

7 MR. STEINER: I think it's just the statutory  
8 authority to -- for the Commission to set just and reasonable  
9 rates, that this is an expense that the Company incurs and  
10 should be reflected in the revenue requirement.

11 COMMISSIONER HALL: So if -- if the Company  
12 recovers dollar for dollar all of its bad debt, what motivation  
13 does it have to try to collect bad debt?

14 MR. STEINER: I don't believe it collects dollar  
15 for dollar all of its bad debt in the rate increase. There's a  
16 factor that's applied, which is an estimate of it. But I don't  
17 believe it's dollar for dollar.

18 COMMISSIONER HALL: Well --

19 MR. STEINER: But we're always trying to --

20 COMMISSIONER HALL: -- it's an estimate attempting  
21 to recover it dollar for dollar.

22 MR. STEINER: Right.

23 COMMISSIONER HALL: That's the goal.

24 MR. STEINER: Right.

25 COMMISSIONER HALL: And I'm just wondering, if



1 that's true, what is -- what is the Company's motivation to try  
2 to recover bad debt?

3 MR. STEINER: We would always want to be paid for  
4 the services we provide, and that would be -- that would be to  
5 our benefit. If it's higher than the amount of bad debt  
6 expenses in this case, it would be to our benefit. We use  
7 collection agencies like any other company would to collect  
8 that bad debt. We would always want to receive amounts that  
9 are owed to us.

10 COMMISSIONER HALL: Okay. Thank you.

11 JUDGE BUSHMANN: Opening by Staff.

12 MS. MUETH: Before I begin, Your Honor, I want to  
13 note that I plan to use some charts that are marked highly  
14 confidential. I was planning on using the Elmo. I see that  
15 the screen isn't on. I'm not sure if it's one of these --  
16 these remotes here that does that.

17 JUDGE BUSHMANN: I'm not --

18 MS. MUETH: Every time I come in here to practice,  
19 it's been on.

20 JUDGE BUSHMANN: That's not something that I deal  
21 with. So --

22 MS. MUETH: Okay.

23 JUDGE BUSHMANN: -- I'm not sure.

24 MS. MUETH: Well, what I was going to request was  
25 that we not display those for broadcast because they're marked

1 highly confidential. They are included in Staff Witness Keith  
2 Majors' testimony, so if you want to refer to them that way. I  
3 have one color copy with -- or I guess I have two color copies  
4 with me, and I have some black and white copies for anyone who  
5 does not have Mr. Majors' testimony readily available since I  
6 can't --

7 JUDGE BUSHMANN: Well, I've requested --

8 MS. MUETH: -- I'm not sure how to get --

9 JUDGE BUSHMANN: -- some assistance from the --

10 MS. MUETH: Okay.

11 JUDGE BUSHMANN: -- technical people to take care  
12 of that.

13 MS. MUETH: Okay. That would -- that would --

14 JUDGE BUSHMANN: And so --

15 MS. MUETH: -- be perfect.

16 JUDGE BUSHMANN: If you want to proceed or wait,  
17 it's up to you.

18 MS. MUETH: Well, I can begin, I guess, and --

19 JUDGE BUSHMANN: That would be fine.

20 MS. MUETH: -- when we get to that portion --

21 MR. OPITZ: I can give it a shot.

22 MS. MUETH: Every day I've come in here, this has  
23 been on already. And so I assumed that it would be on already.

24 MR. OPITZ: Looks like it's on now.

25 MS. MUETH: Oh, perfect. Thank you.

1 COMMISSIONER HALL: Magic touch.

2 MS. MUETH: Okay. So then I would just request  
3 that when I do go to display those, that those are not --

4 JUDGE BUSHMANN: I will not stream those.

5 MS. MUETH: Okay. Thank you. All right. May it  
6 please the Commission. The issue before you is whether bad  
7 debts should be grossed up as a result of the revenue  
8 requirement change the Commission finds for KCP&L in this case.  
9 KCP&L is requesting an adjustment for bad debt expense  
10 associated with the proposed revenue requirement increase.  
11 This is commonly referred to as bad debt factor up. This would  
12 be in excess of the annualized level of bad debt expense  
13 calculated in this case.

14 The evidence Staff has presented clearly  
15 demonstrates that there's no correlation to support including  
16 additional bad debt expense based on the amount of the  
17 requested rate increase. Staff there rec-- therefore  
18 recommends that this pro forma expense not be included in  
19 KCP&L's cost of service.

20 There have been five rate cases since 2006 that  
21 have provided updated information on uncollectibles. For this  
22 case Staff has analyzed bad debt and revenue data related to  
23 the five rate cases since 2006 and has proven that no  
24 discernible relationship between bad debt and revenue exists.

25 The following charts from Staff witness Keith

1 Majors' testimony demonstrates Staff's position. These two  
2 charts are Schedules KM-R-5 and KM-R-6 from Mr. Majors'  
3 rebuttal testimony. They compare the actual dollar values of  
4 bad debt to revenue. The dollar values for the revenue,  
5 designated by the red line, are listed on the left side of the  
6 charts. The dollar values for bad debt expense, designated by  
7 the blue line, are listed on the right side of the charts.

8 The first chart, KM-R-5, looks at years 2005  
9 through 2011; and the second chart, KM-R-6, continues this  
10 analysis from 2012 through 2014. If KCP&L's position was laid  
11 out on these charts, we would see a positive correlation  
12 between the two lines. We would expect that as the red line  
13 gets higher on the chart, so would the blue line; and as the  
14 red line drops lower on the chart, the blue line would also  
15 drop. We would not expect to see a perfect correlation, but we  
16 would expect the trend to show some sort of correlation.

17 However, as you can see from these charts, bad  
18 debt expense often moves in the opposite direction as revenues.  
19 This means that in many cases when revenues increased, the  
20 dollar value for the unpaid bills in those same years  
21 decreased; and when revenue decreased, the dollar value for  
22 those unpaid bills in those same years increased.

23 If we compare the years that bad debt expense  
24 actually does move in the same direction as revenues, the  
25 movement is not proportional. There's no reason to assume,

1 therefore, that a rate increase in this case should  
2 automatically result in a proportionate increase in bad debt  
3 expense. In fact, looking at the data over the past ten years,  
4 it is evident that there is no discernible relationship between  
5 revenues and bad debt expense at all.

6 This chart can be found at Schedule KM-R-10 in  
7 Mr. Majors' rebuttal testimony and as Schedule KM-S-3 in his  
8 surrebuttal testimony. It shows bad debts as a percentage of  
9 revenues from December 2006 through June 2014. As you can see,  
10 after the 2006, 2009, and 2010 rate increases, bad debts as a  
11 percentage of revenues actually decreased. It makes logical  
12 sense at a first glance that bad debts would increase with a  
13 rate increase, but the factual analysis shows this assumption  
14 not to be true. If bad debt expenses were affected in  
15 proportion to changes in revenue, we would expect this line to  
16 be relatively steady. The chart shows that the data is  
17 contrary to what KCP&L's assumptions would conclude.

18 Three of the last five rate increases resulted in  
19 a decrease in bad debt expense as a percentage of revenues, and  
20 only two of the last five rate increases resulted in increase  
21 in bad debt expense as a percent of revenues. It, therefore,  
22 does not follow that a rate increase would automatically result  
23 in an increase in bad debt expense.

24 All evidence points to the fact that there is no  
25 relationship between revenue change and bad debt expense.

1 KCP&L would have the Commission provide a gross-up based on a  
2 relationship that does not exist without examining any actual  
3 relationship through historical data. Staff's annualized  
4 recommendation is based on historical data and proves that bad  
5 debt expense -- bad debt does not automatically increase with  
6 rate increase.

7           Accordingly, Staff urges the Commission to exclude  
8 all grossed-up bad debt expense from KCP&L's cost of service.

9           And I'll take any questions.

10           COMMISSIONER HALL: Good morning.

11           MS. MUETH: Good morning.

12           COMMISSIONER HALL: I think just one question, and  
13 that was the same question I just asked counsel for the  
14 Company. And that is what is the statutory authority for  
15 including bad debt in the revenue requirement?

16           MS. MUETH: I believe he referenced the correct  
17 authority, although I know he didn't give a citation. And I  
18 would have to verify that, looking it up, and I can do that  
19 through briefs. But it would be that it's the Commission's  
20 role to -- to approve just and reasonable rates. And if bad  
21 debt expense is an expense that the Company incurs as part of  
22 doing business, then it would be reasonable that it should be  
23 able to recover that.

24           COMMISSIONER HALL: And will your -- will your  
25 witness, Mr. Majors, be able to explain how this issue has been

1 dealt with historically for KCP&L and other utilities?

2 MS. MUETH: I believe he will, yes.

3 COMMISSIONER HALL: Okay. Thank you.

4 MS. MUETH: Thank you.

5 JUDGE BUSHMANN: Thank you.

6 Opening by Public Counsel.

7 MR. OPITZ: Good morning. May it please the  
8 Commission. Public Counsel supports the position and the  
9 testimony of Staff on this issue. Bad debt expense should not  
10 be grossed up for the revenue requirement change that the  
11 Commission finds in this case, and the reason is simple. It's  
12 not based on known and measurable changes.

13 The Company has not demonstrated direct  
14 correlation between the level of rates and the percentage of  
15 bad debts that would justify a proportional increase to bad  
16 debt expense. Staff's testimony has said that there is no  
17 direct correlation.

18 It may seem like a reasonable thing that, well, if  
19 rates are going to go up, then people are going to have a  
20 harder time paying, and so we should include a larger amount  
21 for bad debt expense. But that may not necessarily be the  
22 case. You hear testimony at nearly every local public hearing  
23 that people do not want an increase because it forces them to  
24 make difficult choices. They have to choose between paying  
25 their utility bill, paying food, and paying for medicine, a

1 whole host of other expenses in their life. So certainly any  
2 rate increase makes budgetary considerations more difficult for  
3 ratepayers. However, many times they will choose to pay their  
4 utility bill. They won't always choose to not pay their  
5 utility bill. And until the Company is able to present  
6 evidence of some known and measurable amount, it should not be  
7 included in rates.

8 To mention the factor-up to the late fee revenue,  
9 that would also be making a factor-up on a not known nor  
10 measurable amount. And so I don't think the solution to  
11 raising one unknown and unmeasurable amount is to add an  
12 offsetting unknown and unmeasurable amount. They should just  
13 not be included at all until there is some known and measurable  
14 amount. And I think just and reasonable rates require that.

15 Thank you.

16 COMMISSIONER HALL: If the Commission were to  
17 determine that it was -- that it was appropriate to factor up  
18 the bad debt, what's OPC's position on whether we should  
19 correspondingly factor up the late payment fees?

20 MR. OPITZ: Certainly it should be equal. I -- I  
21 should say -- but I -- Public Counsel's position is that there  
22 is no utility in that, if they are sort of offsetting expenses.  
23 And if we're making these expenses based on hypothetical or  
24 suppositions or assumptions that you might think -- that they  
25 might think are common -- common sense but haven't been shown



1 or haven't been proved.

2 COMMISSIONER HALL: Right. But my question is, if  
3 we make the decision that it is appropriate to factor up the  
4 bad debt, I assume, but I want to know, that OPC would support  
5 also factoring up the late payment fees? What's good for the  
6 goose is good for the gander.

7 MR. OPITZ: We would support a factor-up for the  
8 offsetting amount for late payment fees, yes.

9 COMMISSIONER HALL: All right. Thank you.

10 JUDGE BUSHMANN: Thank you.

11 MR. OPITZ: Thank you.

12 JUDGE BUSHMANN: Kansas City Power & Light can  
13 call their first witness, please.

14 MR. STEINER: We call Ron Klote.

15 JUDGE BUSHMANN: And you're still under oath,  
16 Mr. Klote.

17 You may proceed.

18 MR. STEINER: Mr. Klote's already been up before,  
19 and he'll be up again, so I tender the witness for cross.

20 JUDGE BUSHMANN: First cross will be by Public  
21 Counsel.

22 MR. OPITZ: No cross, Your Honor.

23 JUDGE BUSHMANN: Commission Staff.

24 (Witness previously sworn.)

25 RONALD KLOTE, testifies as follows:

1 CROSS-EXAMINATION BY MS. MUETH:

2 Q Mr. Klote, are you familiar with the testimony  
3 Staff Witness Keith Majors filed in this case?

4 A Yes, I've read it.

5 MS. MUETH: Okay. May I approach?

6 JUDGE BUSHMANN: You may.

7 BY MS. MUETH:

8 Q In case you don't have it with you.

9 A I don't. Thank you.

10 Q I just handed you the rebuttal testimony of Keith  
11 Majors, Staff Exhibit 225. Please refer to Schedule KM-R-4.

12 A I'm there.

13 Q Okay. Do you recognize this table?

14 A Yes.

15 Q Can you tell me what this table depicts?

16 A Sure. It is a monthly schedule of the Missouri  
17 bad debt write-offs compared to the Missouri retail revenue  
18 after removing the gross receipts taxes.

19 Q Okay. Please look at the second line on page 1 of  
20 Schedule KM-R-4. Can you explain to me the relationship  
21 between the change in revenues and the change in net write-offs  
22 for this time frame?

23 A It looks like the bad debt write-offs for the  
24 month of February '05 were 199,677, the retail revenues for  
25 that month were 31,490,627, change in the write-offs was at

1 13.17 percent, and the change in revenues was a negative 12.40  
2 percent.

3 **Q Okay. So can you explain what that -- what that**  
4 **means, the change in write-offs being that positive number,**  
5 **change in revenues being that negative number?**

6 A That -- those percentages compare what happened to  
7 the previous month.

8 **Q Okay. Now, let's look at the far-right column.**  
9 **What is that top column labeled as?**

10 A It says Number of Occurrence.

11 **Q And do you see the two asterisks next to that?**

12 A I do.

13 **Q Can you look to the reference at the end of the**  
14 **table associated with those and read that aloud, please?**

15 A This shows the number of times revenue and bad  
16 debt moved in different directions, based on a change in cells  
17 and change in bad debt write-offs.

18 **Q Okay. Now, looking at page 3 of this schedule,**  
19 **can you tell me the last date listed on the table?**

20 A June 2014.

21 **Q And what is the last date for which there was an**  
22 **occurrence of revenue and bad debt moving in opposite**  
23 **directions?**

24 A It appears May of 2014.

25 **Q And can you tell us how many total occurrences**

1 **there were over the course of the time span covered in the**  
2 **table?**

3 A Appears to be 56.

4 **Q Okay. Mr. Klote, did you perform any analysis on**  
5 **bad debts and how they relate to revenues for this case?**

6 A Yes, I prepared an adjustment to compute our bad  
7 debts. And when I -- when I compute that adjustment, I look at  
8 a period of revenues, and I compare the bad debts that are six  
9 months later than those revenues, because that's when the  
10 revenues that are associated are written off. And what you do  
11 is you compare -- you create a ratio, and that ratio is a  
12 normalization technique to then apply to the revenues that will  
13 be in this case.

14 Now, what Staff has done is they said, hey, the  
15 revenues that are in this case are the normalized revenues  
16 before the revenue deficiency is calculated. But when rates go  
17 in effect, the revenues that will be in effect at that time  
18 will be those normalized revenues plus the revenue deficiency.  
19 And this is a normalization technique that is used. We agree  
20 on the technique. We disagree on the base revenue that we  
21 should apply that to.

22 **Q Do you know if Staff accounted for that lag that**  
23 **you were referring to?**

24 A Do I know if Staff accounted --

25 **Q In their -- in their analysis of this bad debt**

1 **compared to revenues?**

2 A They computed a bad debt ratio, yes.

3 **Q And did they account for this lag that you were**  
4 **referring to, this six-month --**

5 A Yes, I -- I think the methodology --

6 **Q Okay.**

7 A -- to compute the ratio, I think Staff and Company  
8 are in agreement. It's the amount of revenue that we apply  
9 this normalized ratio to.

10 **Q Did you include any of this analysis in any of**  
11 **your testimony related to bad debt expense in this case?**

12 A I prepared an adjustment, it's CS-20, that  
13 computes this ratio. And we do an adjustment -- it's called  
14 CS20-A and CS-20B -- that one applies it to the normalized  
15 revenue and then applies it to the revenue deficiency that's  
16 calculated in this case.

17 **Q And how many -- what was the time frame that you**  
18 **looked at when you determined that ratio?**

19 A The revenue period would have been September of  
20 '13, and the write-off period would have been the 12 months  
21 ending March of 2014.

22 **Q So are you saying that you just looked at one**  
23 **month's worth of revenue compared to the associated bad debt?**

24 A No, that's not what I said. Both of those were  
25 12-month periods.

1           **Q       Okay. So --**

2           A       So we look at an annualized level of revenue and  
3 annualized --

4           **Q       Okay. That was the ending period of that?**

5           A       That's correct.

6           MS. MUETH: Okay. Okay. Thank you. I have  
7 nothing further.

8           JUDGE BUSHMANN: Commissioner Hall?

9           QUESTIONS BY COMMISSIONER HALL:

10          **Q       Good morning.**

11          A       Morning.

12          **Q       What is the amount of bad debt that the Company's**  
13 **attempting to include in the revenue requirement in this case?**

14          A       One moment. I'll look it up. The bad debts that  
15 we filed in our direct filing, we do the adjustment in two  
16 parts. CS-20A, the bad debt expense is 5,941,556, and the  
17 amount that should be applied to the revenue requirement  
18 granted in this case was 946,144.

19          **Q       5 million and some change. And what was the**  
20 **second number?**

21          A       946,144.

22          **Q       And what is that?**

23          A       That represents the amount of bad debts associated  
24 with the revenue requirement in this case.

25          **Q       So that's -- that's the amount that's in dispute,**

1 **the --**

2 A Yes.

3 **Q -- 946?**

4 A Absolutely. Yeah, the methodology between Staff  
5 and Company is consistent on the CS-20A.

6 **Q Do -- is there any factual support for an**  
7 **assertion that there is a correlation between the amount of bad**  
8 **debt and revenues received by the Company?**

9 A Well, we have a normalization technique that's  
10 involved here. Revenues go up and down seasonally. Bad debts  
11 fluctuate up and down. So in order to set rates in a rate  
12 case, you have to establish some type -- level of expense. You  
13 have to normalize those. So we create a ratio between the  
14 amount of revenues -- historical revenues, and the amount of  
15 historical bad debts. That ratio then needs to be applied to  
16 the revenues that are in place in this case.

17 **Q I understand that, I think. But my question was**  
18 **is there any hist -- is there anything in the record or is**  
19 **there any information that you are aware of that would support**  
20 **a correlation between an increase in revenues and an increase**  
21 **in bad debt?**

22 A Yeah, I think the graphics that were put up show  
23 the volatility and the up and down nature of revenues and bad  
24 debt. And what you see and what we historically see is our bad  
25 debts during a hot summer or after that summer, that's when

1 they'll spike. And I think those charts show that. And over  
2 time -- I mean, this is a very long period of time, and the --  
3 the chart that Staff -- or table that Staff had me walk  
4 through, showed that those 56 occurrences where they went in  
5 opposite directions, there's also another 50-plus occurrences  
6 there where they did go in the same direction.

7 **Q Well, I mean, that would lead me to believe**  
8 **there's not a correlation. If -- if half the time they go in**  
9 **the same direction, half the time they don't, then that would**  
10 **appear to me to --**

11 A And --

12 **Q -- that there's no correlation. And I mean, so --**  
13 **but -- but my understanding of the Company's position is that**  
14 **that's essentially irrelevant; that there's a normalization**  
15 **process that has been followed for this Company in prior cases,**  
16 **and that's the process that -- that we should adopt as well. I**  
17 **mean, is that the Company's position or -- or is the Company**  
18 **arguing that there is some correlation between bad debt and**  
19 **revenue?**

20 A I --

21 **Q Positive correlation.**

22 A Right. I don't think we can -- we can deny what's  
23 on those charts. So that is the historical revenues. That's  
24 the historical bad debts.

25 **Q So is it, in fact, true that in prior KCP&L rate**



1 cases, at least the last two or three, that the process that  
2 the Company is advocating is the process that was adopted by  
3 the Commission for factoring up bad debt based on increased  
4 revenues?

5 A Yeah, the Company -- back to the 2006 case -- I  
6 wasn't with the Company at that time -- but we've had the same  
7 methodology applied in each of our cases. I -- in the last  
8 few, I don't remember sitting up here talking about this issue.  
9 So it was either a settled issue or -- or the Company's  
10 position was included.

11 Q So in a -- in a nutshell is the difference between  
12 the Company and Staff that there's -- there's a disagreement as  
13 to the revenue amount to plug into the -- to the normalization  
14 formula for setting this amount; the Staff wants to use the  
15 revenues amount from a prior period -- which by the way, what  
16 period is that? Is that the test year?

17 A Staff in their update case applied the ratio. So  
18 they developed a ratio that used, I believe, June of '14 with a  
19 bad debt period of December of '14, took that ratio and applied  
20 it to the weather-normalized revenues in their update case. So  
21 that would have been a December weather normalized period. And  
22 our ultimate position is those are not the revenues that will  
23 be in effect at the time rates go in effect for this case.

24 COMMISSIONER HALL: I have no further questions.  
25 Thank you.

1 JUDGE BUSHMANN: Any recross based on Commission  
2 questions? Public Counsel?

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

4 JUDGE BUSHMANN: Staff?

5 MS. MUETH: Nothing, Judge.

6 JUDGE BUSHMANN: Redirect by KCP&L?

7 MR. STEINER: Just briefly, Your Honor.

8 REDIRECT EXAMINATION BY MR. STEINER:

9 Q I believe Commissioner Hall and the Staff was  
10 asking you about the -- what number the Staff's bad debt ratio  
11 is applied to, and I believe you said that they do not apply  
12 that to the amount of revenue increase in this case. Do you  
13 recall that?

14 A Yes.

15 Q What -- what is the effect of not multiplying that  
16 bad debt ratio times the revenue increase in this case?

17 A To our revenue requirement?

18 Q I mean, what is that -- what does that show? What  
19 does that -- what's the impact of that? Not a number, but what  
20 does that mean?

21 A It just shows you that the ratio that has been  
22 developed in the normalization technique is not being applied  
23 to the actual revenues that this revenue requirement model has  
24 calculated and will be in effect at the time the rates go into  
25 effect.

1           **Q       So is the -- is the impact of that, the way Staff**  
2 **does it, assumes that all of the revenue increase will be**  
3 **collected?**

4           A       Yes.

5                   MR. STEINER: Nothing further.

6                   JUDGE BUSHMANN: I believe Commissioner Hall has  
7 one more question.

8                   COMMISSIONER HALL: I apologize.

9 FURTHER QUESTIONS BY COMMISSIONER HALL:

10           **Q       Does the Company take the position that if we were**  
11 **to adopt your approach on this issue that -- that we should not**  
12 **adjust it for an increase in late payment fees?**

13           A       No, the Company believes there should be  
14 consistency there. And I think I put that in my testimony,  
15 that we should compute a ratio for those late -- late payment  
16 fees and apply that to the revenue increase.

17           **Q       And does your calculation do that?**

18           A       This adjustment was just for bad debts.

19           **Q       So -- so --**

20           A       No -- I'm sorry. Go ahead.

21           **Q       So you agree that if the Commission were to**  
22 **determine that -- that we should adopt the Company's approach**  
23 **on -- on bad debt, that we should assume an increase in late**  
24 **payment fees?**

25           A       Yes.

1           **Q           And in the 946 calculation that you did, does that**  
2 **include it or is that to be included somewhere else?**

3           A           It does not include it.

4           **Q           So it -- it would need to be adjusted?**

5           A           Yes. It would need to be -- if you would net  
6 them, it would need to be adjusted down.

7           **Q           Do you have any idea how much -- how much it would**  
8 **need to be reduced?**

9           A           Let me see if I have it with me.

10          **Q           Okay.**

11          A           Yes, I believe in -- in Staff's updated case, they  
12 developed a .2370 percent ratio for late payment fees. That  
13 would be the ratio that we would want to apply to the revenue  
14 requirement.

15          **Q           Do you have any idea what that dollar amount would**  
16 **be? A back of the envelope -- envelope calculation, do you**  
17 **know?**

18          A           I'm used to using my calculator. About 280,000.

19          **Q           Off of the 946?**

20          A           Yes.

21          **Q           And then one last question. Late payment fees are**  
22 **called forfeited discounts?**

23          A           Uh-huh.

24          **Q           Explain that to me. What -- how -- forfeited**  
25 **discounts? Why do you use that term to describe late payment**

1 fees?

2 A I call them --

3 Q If you know.

4 A I call them late payment fees. So...

5 Q Okay.

6 A I don't think I have a great answer for you.

7 COMMISSIONER HALL: Thank you.

8 JUDGE BUSHMANN: Additional recross from Public  
9 Counsel?

10 MR. OPITZ: Briefly, Your Honor.

11 FURTHER RECROSS-EXAMINATION BY MR. OPITZ:

12 Q For the late payment fee calculation you were just  
13 discussing, was that calculation included in your direct  
14 testimony requesting a rate increase?

15 A It was not.

16 MR. OPITZ: Thank you.

17 JUDGE BUSHMANN: Additional recross by Staff?

18 MS. MUETH: No, thank you, Your Honor.

19 JUDGE BUSHMANN: Additional redirect?

20 MR. STEINER: Nothing, Your Honor.

21 JUDGE BUSHMANN: Okay. Mr. Klote, thank you. You  
22 may step down now.

23 (Witness excused.)

24 JUDGE BUSHMANN: Ready for Staff's witness.

25 MS. MUETH: Staff calls Keith Majors.

1 JUDGE BUSHMANN: You may sit down. And you're  
2 still under oath.

3 MS. MUETH: Your Honor, Mr. Majors has been up  
4 previously, and he will be up again in this case, so I tender  
5 the witness for cross.

6 JUDGE BUSHMANN: First cross is by Public Counsel.  
7 (Witness previously sworn.)

8 KEITH MAJORS, testifies as follows:

9 CROSS-EXAMINATION BY MR. OPITZ:

10 Q Morning, Mr. Majors.

11 A Good morning.

12 Q Staff is opposed to the bad debt factor-up;  
13 correct?

14 A The -- yes, the bad debt factor-up on the revenue  
15 requirement, if any, awarded in this case, yes.

16 Q And would you agree with Mr. Klote's testimony  
17 that the Staff and the Company agree on the calculation of the  
18 bad debt factor-up?

19 A No, we agree on the normaliza -- the ratio method  
20 of normalizing bad debt expense, but we don't really agree --  
21 we don't agree on the actual calculation of the bad debt  
22 factor-up. What we agree, that the ratio method should be used  
23 for normalized bad debt expense.

24 Q And so if you agree that that normalization method  
25 should be used, why is it that you disagree on the bad debt

1 **factor-up?**

2 A Well, if you go back to the -- if you go back in  
3 history, and now we've got a ten-year history since the '05  
4 time period where you have five rate increases, and you were to  
5 look and see when rates increase -- or, really, when you have  
6 any revenue increase, the bad debts also increase; and I  
7 think -- and I think the answer is no, not all the time.

8 If you were to go back, I think -- I think really  
9 the most telling table is KM-R-9 in my rebuttal testimony where  
10 you see this is a quarterly rolling 12-month comparison of the  
11 revenues compared to the associated bad debts, and you can see  
12 that sometimes -- and these are actual numbers -- these are  
13 actual revenues, actual bad debts. And you can see that these  
14 numbers have decreased since the 2011 time frame -- and this is  
15 highly confidential, I believe, these numbers. Well, I can  
16 avoid that.

17 **Q Let me pause you there. Are you going to continue**  
18 **discussing --**

19 A I -- I can avoid using numbers, if I can just  
20 refer to months.

21 MR. STEINER: Where are you at, Keith?

22 THE WITNESS: I'm at KM-R-9, page 1 of 1 in my  
23 rebuttal testimony.

24 MR. STEINER: It is marked, but I don't -- I think  
25 it's --

1 THE WITNESS: I think --

2 MR. STEINER: I don't believe it's HC. Actually,  
3 we haven't been -- we haven't been streaming for a while, Your  
4 Honor. Have you...

5 MR. OPITZ: Well, that TV might just not be on. I  
6 see that.

7 MR. STEINER: Okay.

8 JUDGE BUSHMANN: We are streaming.

9 MR. STEINER: This one wasn't working for a while.  
10 So go ahead and -- no need to go in-camera.

11 BY MR. OPITZ:

12 Q Please proceed.

13 A So -- and I can avoid using numbers. If you go to  
14 the March 2011 time period and March to June -- I did this on a  
15 quarterly basis. So if you go to that time period, bad debts  
16 were much higher than -- they kind of reached a peak. But then  
17 once you go -- once you update through June of '14, the  
18 percentage in the far-right column has a steady decrease. And,  
19 in fact, according to the work papers most -- most recently  
20 provided by the Company, that percentage is now another  
21 six-hundredths of a -- six-hundredths of a percent lower  
22 than -- than it was in June of 2014. So...

23 Q And so is it your testimony that there's no known  
24 relationship between a rate increase and bad debt expense?

25 A I don't -- I don't think you can -- I don't think



1 you can link those two and extrapolate and say that you would  
2 create a pro forma bad debt expense on a rate increase, no.

3 **Q Did you carry out any analysis involving the late**  
4 **fees?**

5 A I did. And --

6 **Q And what did your analysis on that show?**

7 A My analysis showed that while, again, it's not a  
8 perfect correlation, it's not a direct correlation, they're  
9 slightly more correlated than the bad debts to revenues.  
10 Again, approximately half the time they moved in separate  
11 directions, half the time -- but more than -- more than  
12 revenues and bad debts, they moved in the same directions. And  
13 I think we did a study from January 2005 through December '14,  
14 52 times they moved in opposite directions, and the remainder  
15 of the time they moved in the same direction.

16 So while, again, it's not a perfect 1-to-1  
17 correlation, it's more -- more correlated than bad debts and  
18 revenues. And I think if you were to look at the graphs on --  
19 in my -- at the end of my rebuttal testimony, Schedules 12 and  
20 13, that you'd see more of a visual depiction of that  
21 correlation.

22 **Q If the Commission granted a factor-up for bad debt**  
23 **expense, would it be reasonable to make an adjustment to the**  
24 **late fee?**

25 A I -- I think it would. I think you would -- you

1 would do either both or neither. And if -- and in this case  
2 Staff recommends that you don't gross up either for the revenue  
3 requirement in this case.

4 MR. OPITZ: Thank you. That's all I have, Judge.

5 JUDGE BUSHMANN: Cross by Kansas City Power &  
6 Light?

7 MR. STEINER: Thank you.

8 CROSS-EXAMINATION BY MR. STEINER:

9 Q Good morning, Mr. Majors.

10 A Good morning.

11 Q In your surrebuttal on page 37, you state that,  
12 KCP&L's bad debt ratio has fluctuated over time, no discernible  
13 trend; is that correct? Page 37, line 20 to 21.

14 A Yes, that's correct.

15 Q Now, when an expense fluctuates over time, doesn't  
16 Staff usually normalize that expense?

17 A It would depend on the expense. I think Staff  
18 does a number of normalization techniques based on the  
19 historical data.

20 Q Right. And in this case you do normalize. You  
21 took a 12-month period of revenue and also looked at the level  
22 of write-offs in a different 12-month period; is that correct?

23 A Right. What Staff did was, for the direct case,  
24 it would have been bad debts 12 months ending December compared  
25 to revenues that would cor -- that would -- the revenues that

1 create the bad debts on the 12 months ending June to find a  
2 ratio. And that captures the most current actual bad debt  
3 experience of write-offs of the Company --

4 **Q Right.**

5 A -- and applied that to Staff's annualized retail  
6 revenue -- annualized normalized retail revenues in this  
7 case --

8 **Q Right.**

9 A -- to determine an ongoing level of bad debt  
10 expense.

11 **Q So the -- in that analysis the annual period of**  
12 **revenue that you used, what was that year? Was that 12 months**  
13 **ending June '14?**

14 A Yes, that's -- that's correct. And I believe  
15 that's the same for the -- the December cutoff filing that was  
16 the same that the Company used, yes.

17 **Q And that's not the test year used by Staff in this**  
18 **case; correct?**

19 A No.

20 **Q And that revenue period you selected to calculate**  
21 **your revenue, that doesn't reflect the rate increase requested**  
22 **in this case; correct?**

23 A No, it does not.

24 **Q Okay. And I think you went over this before, but**  
25 **I'm going to stick in the sequence that I have. You take that**

1 bad debt ratio that you calculated and you multiply it by your  
2 annualized retail revenues, which I have as 758,423,797, and  
3 that's what you get your projected bad debt expense; is that  
4 right?

5 A Yes, that's correct.

6 Q Okay. Now, that number, that 758,423,797, that's  
7 the amount of revenues before the results of this rate case;  
8 correct?

9 A Yes, those are based on the rates established in  
10 the 2014 case.

11 Q Okay.

12 A Well --

13 Q No, it --

14 A Well --

15 Q -- doesn't reflect the 2014 case; correct?

16 A I'm sorry, I misspoke. Those reflect the  
17 normalized annualized revenues based on the 2012 rate case.

18 Q Okay. So that's the rates set in the old rate  
19 case, the prior rate case?

20 A Yes.

21 Q Okay. And then your midpoint in this case adds  
22 about 21 million to that 758,423,797 number to get your revenue  
23 requirement you're saying is appropriate in this case; would  
24 that be correct?

25 A Yes, that's -- that's correct.

1           Q       **Okay. And Staff doesn't apply its bad debt ratio**  
2 **to that \$21 million increase; correct?**

3           A       No.

4           Q       **Okay. And by not applying that ratio, Staff's**  
5 **assuming that all of that \$21 million will be collected; isn't**  
6 **that right?**

7           A       I wouldn't say that we're assuming all of it will  
8 be collected. I'm not saying that.

9           Q       **Well, you're not -- you're not applying the bad**  
10 **debt ratio?**

11          A       Well, I think Staff has established that you can't  
12 say that bad debts increase based on -- all the time based on  
13 increase -- an increase in revenues.

14          Q       **But there's -- you have nothing applied to that.**  
15 **You're assuming we're going to collect all of that money;**  
16 **correct?**

17          A       I assume -- those rates -- the rate increase are  
18 designed -- the rate increase is designed to collect the costs  
19 that are based on that -- those -- the rates -- I'm sorry. The  
20 rate increase is designed to collect the cost that goes into  
21 the calculation of the rate increase. So that would include a  
22 normalized level of bad debts. And I think Staff has  
23 established that just because you have an increase -- or  
24 revenue requirement, an increase in revenues, doesn't mean you  
25 always have -- always will have an increase in bad debts.

1           **Q**           **Okay. But there's no ratio applied to the extra**  
2 **\$21 million that Staff believes is the midpoint of the rate**  
3 **increase asked for in this case?**

4           **A**           **That's correct.**

5           **Q**           **Let's assume a customer has an electric bill of**  
6 **\$100. Let's assume that the customer has not paid his bill,**  
7 **that \$100 bill for the last two months. Let's assume that the**  
8 **rates increase 10 percent as a result of this rate case. That**  
9 **customer's third bill would be \$110. Let's assume that. Let's**  
10 **assume that that bill is also not paid. Would you agree with**  
11 **me that the uncollectible amount that the utility faces in that**  
12 **example is \$310?**

13           **A**           **Was it over --**

14           **Q**           **They didn't pay the first bill of a hundred.**  
15 **Didn't pay the second bill of a hundred. There was a rate**  
16 **increase. The third bill was 110, which was also not paid. So**  
17 **the total uncollectible amount is \$310. Would you agree with**  
18 **that?**

19           **A**           **In your example, yes, I would agree with that.**

20                       **MR. STEINER: Okay. I think that's all I have.**

21                       **Thank you, Mr. Majors.**

22                       **JUDGE BUSHMANN: Commissioner Hall.**

23                       **QUESTIONS BY COMMISSIONER HALL:**

24           **Q**           **Morning.**

25           **A**           **Good morning.**

1           **Q           The methodology for calculating bad debt that's**  
2 **being advocated by the Company, that is the methodology that**  
3 **Staff used in prior rate cases concerning KCP&L; is that true?**

4           A           The methodology for the gross-up or for the bad  
5 debt normalization?

6           **Q           The entire calculation for determining bad debt.**

7           A           No. In fact, Staff -- the Company has  
8 consistently included a gross-up for bad debts since the 2006  
9 case. Staff and Company -- or Staff has not included that same  
10 gross-up. Since the 2006 case we've never included a gross-up.  
11 In fact, the issue was --

12           **Q           And, I'm sorry. And is that consistent with the**  
13 **position Staff has taken with -- in other rate cases?**

14           A           In terms of other -- other utilities?

15           **Q           Yes.**

16           A           I've -- I'm not intimately familiar with other  
17 utilities. I have been told that Empire did not ask for a bad  
18 debt gross-up in the most recent case case -- its most recent  
19 rate case. Ameren has never proposed a bad debt gross-up. And  
20 Missouri American asked for a bad debt gross-up, but it was  
21 included in a settlement, and there was no Commission order  
22 granting that factor up.

23           **Q           And what about any gas utilities? Or is bad debt**  
24 **not collectible for gas utilities?**

25           A           I'm not certain about that. I think you might --

1 that might be a question for Mr. Oligschlaeger.

2 **Q Okay. And so in those prior KCP&L rate cases**  
3 **where Staff opposed KCP&L's methodology for determining bad**  
4 **debt, what did -- what did the Commission do?**

5 A I think the only time the issue was litigated was  
6 in the 2006 rate case, and a bad debt factor-up was included.

7 **Q Okay.**

8 A If I could continue on that answer?

9 **Q Sure.**

10 A I think, reading back in the Commission's order,  
11 KCP&L hadn't had a rate case for approximately 20 years. And,  
12 consequently, Staff didn't have a database available that would  
13 have included rate increases and revenue increases and the  
14 associated bad debts. I think that may have been the  
15 difficulty in determining that a bad debt factor-up shouldn't  
16 have been applied, and -- as opposed to this case where we have  
17 five -- wait a minute -- five rate increases and the associated  
18 revenues and bad debts and Staff's analysis.

19 **Q If your analysis had shown that there was a**  
20 **positive correlation between bad debt and increase in revenues,**  
21 **would -- would your position be different here today?**

22 A I think it might. I think for sure we would have  
23 included a gross-up of forfeited discounts. I -- late payment  
24 fees. And I don't know that Staff -- since no other utility --  
25 well, I can't say that. I -- since other utilities typically



1 don't ask for a bad debt factor-up, I don't know what -- what  
2 Staff would have done if indeed it did show a positive  
3 correlation.

4 COMMISSIONER HALL: Okay. I have no further  
5 questions. Thank you.

6 JUDGE BUSHMANN: Recross, Public Counsel?

7 MR. OPITZ: No questions, Judge.

8 JUDGE BUSHMANN: Kansas City Power & Light?

9 MR. STEINER: No, Your Honor.

10 JUDGE BUSHMANN: Any redirect by Staff?

11 MS. MUETH: No, Your Honor.

12 JUDGE BUSHMANN: Mr. Majors, you can step down for  
13 now. Thank you.

14 (Witness excused.)

15 JUDGE BUSHMANN: Do we have counsel and witnesses  
16 in the room to go ahead -- well, the same witnesses for the  
17 Wolf Creek issue?

18 MR. STEINER: Same witnesses.

19 JUDGE BUSHMANN: Great. Let's do the mini  
20 openings for that. And the first opening would be by Kansas  
21 City Power & Light.

22 MR. STEINER: Your Honor, I have no mini opening.

23 JUDGE BUSHMANN: Commission Staff?

24 MS. DALE: Good morning. My name is Cully M.  
25 Dale. I believe that Mr. Thompson already entered my

1 appearance.

2                   This is a fairly minor issue. It pertains to the  
3 fact that at Wolf Creek there is no dedicated pension fund.  
4 Kansas City Power & Light at this point is putting money into a  
5 fund as if it were a trust fund; and then, when they realize  
6 that they've overfunded it, they take the money that's left and  
7 move it into their dedicated pension funds for the KCP&L and  
8 GMO employees. The other way to handle this is a simple  
9 pay-as-you-go method. When pensions are due, they're paid.  
10 That's how it works.

11                   The reason that Staff has made an issue of this is  
12 that this hybrid system of using one fund and no pay as you go  
13 and -- is that it creates a cash flow problem occasionally, and  
14 it can result in rates that are in excess of those necessary  
15 for a fair and reasonable return.

16                   That's all I have. Thank you.

17                   COMMISSIONER HALL: I have no questions. Thank  
18 you.

19                   JUDGE BUSHMANN: Thank you.

20                   Public Counsel?

21                   MR. OPITZ: I will waive opening, Your Honor.

22                   JUDGE BUSHMANN: Okay. First witness would be  
23 from Kansas City Power & Light.

24                   MR. STEINER: Company calls Ron Klote.

25                   Tender the witness for cross.

1 JUDGE BUSHMANN: First cross will be by Public  
2 Counsel .

3 MR. OPITZ: No cross, Your Honor.

4 JUDGE BUSHMANN: Commission Staff?

5 MS. DALE: I have no questions.

6 JUDGE BUSHMANN: Commissioner Hall, do you have  
7 any questions?

8 COMMISSIONER HALL: No questions. Thank you.

9 JUDGE BUSHMANN: No need for recross. No need for  
10 redirect. Mr. Klote you may step down, sir.

11 (Witness excused.)

12 JUDGE BUSHMANN: You may be seated Mr. Majors.

13 MS. DALE: As Mr. Majors has already testified and  
14 has his materials, I tender him for cross.

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

17 MR. OPITZ: Thank you, Your Honor.

18 (Witness previously sworn.)

19 KEITH MAJORS, testifies as follows:

20 CROSS-EXAMINATION BY MR. OPITZ:

21 Q Mr. Majors, what is the accounting treatment you  
22 recommend for this issue?

23 A I recommend that the amount KCP&L pays for Wolf  
24 Creek OPEBs, which stands for other post-employment benefits,  
25 is included in rates on a pay-as-you-go basis, and this would

1 be based on the actual -- actual paid -- KCP&L's actual share  
2 paid to Wolf Creek. In our Staff's direct case, it was based  
3 on the 12 months ending December, and we would expect to true  
4 that number up. I don't have a value or number associated with  
5 that true-up number.

6 **Q And how is the accounting treatment you propose**  
7 **different than what the Company proposes?**

8 A The Company has proposed to include in rates an  
9 amount based on FAS 106, and that's a Financial Accounting  
10 Standards Board Opinion Number FAS 106. And what that amount  
11 is based on is an accrual basis based on several -- several  
12 factors. It's -- it's an amount calculated based on a number  
13 of actuarial assumptions; age, life expectancy, things like  
14 that. And that's the amount that the Company has requested be  
15 included in the cost of service for Wolf Creek.

16 **Q And why is your method preferable?**

17 A Staff's method -- if I could give you a bit of  
18 background on this issue?

19 **Q Please.**

20 A In the early '90s, which certainly I wasn't  
21 around, there was an issue where utilities were funding --  
22 were -- Staff had included the pay-as-you-go amount in rates  
23 and the utilities had requested FAS 106, which is an accrual  
24 amount. And through the legal process, the laws were changed  
25 to -- and I'm not an attorney -- the laws were changed to

1 require that if a utility were to receive -- if the utility  
2 were to contribute FAS 106 into an external trust fund, that  
3 the Commission would be required to include that FAS 106  
4 accrual in rates. And the alternative mechanism was a  
5 pay-as-you-go mechanism.

6           And in this case KCP&L contributes amounts related  
7 to -- contribute -- KCP&L calculates FAS 106 expense on both  
8 the KCP&L OPEB trust fund -- OPEB -- KCP&L OPEB's expense is  
9 calculated and also Wolf Creek FAS 106 expense is calculated.  
10 But in the past Staff has cal -- Staff has provided the FAS 106  
11 in rates, but KCP&L pays on a pay-go basis.

12           So the statute is designed -- my interpretation --  
13 my nonlegal interpretation of the statute is that if it's not  
14 contributed to an external trust fund, then FAS 106 -- FAS 106  
15 expense in rates is not required. Therefore, Staff has  
16 reverted to the traditional pay-as-you-go method. And that's  
17 the difference between Staff's and KCPL's methodology.

18           I think KCPL views if the -- on a totality -- if  
19 FAS 106 is calculated on the totality of OPEBs expense, then  
20 they are entitled to that amount in rates. But on the  
21 contrary, the Wolf Creek OPEBs does not have an external trust  
22 mechanism fund that those contributions are contributed to.  
23 So, therefore, Staff has included an amount based on  
24 pay-as-you-go actual payments to Wolf Creek based on KCPL's  
25 share.

1           **Q           Does the Company's proposed method ever result in**  
2 **overcollection in rates?**

3           A           Well, I think based on -- based on -- since the  
4 2006 case we've -- excuse me. Since the 2010 case KCP&L has an  
5 OPEB tracker mechanism. And due to this unique circumstances  
6 of having separate funds and separate payments to Wolf Creek,  
7 the Company has taken the excess FAS 106 expense that's been  
8 provided in rates, the excess of the pay-as-you-go payments,  
9 and contributed that amount to its own GPE/KCPL trust. So in  
10 that regard, I wouldn't say that there's been overcollection in  
11 rates; but I will say on a cash flow basis that the amount in  
12 rates for Wolf Creek, based on FAS 106, has been more than the  
13 amount contributed as a pay-as-you-go basis.

14           **Q           So you agree with your counsel that the Company's**  
15 **methodology creates a cash -- cash flow problem for accounting?**

16           A           Well, it -- it does. But I will say that in some  
17 cases FAS 106 expense may be less than the pay-go basis. But I  
18 would -- I would still rely on the -- the actual -- my  
19 interpretation of the legal requirement that if -- if -- if the  
20 Company is -- the Commission's not obligated to provide FAS 106  
21 expense if that amount isn't contributed to an external trust  
22 mechanism. And, therefore, we revert back to the pay-as-you-go  
23 method, which generally in the past has -- has resulted in a  
24 lesser expense.

25           **Q           Would your proposed methodology resolve the cash**

1 **flow discrepancies that currently exist?**

2 A I think it would.

3 MR. OPITZ: Thank you. No further questions, Your  
4 Honor.

5 JUDGE BUSHMANN: Cross by Kansas City Power &  
6 Light?

7 MR. STEINER: Thanks.

8 CROSS-EXAMINATION BY MR. STEINER:

9 Q Hello again, Mr. Majors.

10 A Hello.

11 Q Is the Company required to book its OPEBs expenses  
12 on a FAS 106 basis?

13 A It's required to book its accounting books.

14 Q Okay. Thanks.

15 A Yes.

16 Q Would you agree with me that FAS 106 is an  
17 estimate and not expected to be the actual amount of OPEB  
18 benefits to be funded every year?

19 A I would agree with that generally, yes.

20 Q Okay. If you go to 6 -- page 68 of your  
21 testimony, surrebuttal, and around lines 2 to 4. Are you  
22 there? You state that KCP&L management should not be putting  
23 excess dollars collected in rates from Missouri ratepayers into  
24 a KCP&L employee fund. Do you see that?

25 A Yes.

1           **Q       Does the funding that you describe build up the**  
2 **assets of the fund?**

3           A       Are you talking about the -- the excess that's  
4 contributed to the KCPL employee fund?

5           **Q       Right. Does that build up those assets in that**  
6 **fund?**

7           A       Generally, yes.

8           **Q       Wouldn't that reduce the cost of that fund?**

9           A       Over time it would.

10          **Q       Okay. So that funding that you're describing**  
11 **actually benefits Missouri ratepayers?**

12          A       I think the way that the Company has treated the  
13 excess funds, it doesn't harm Missouri ratepayers. I think the  
14 increase expense on a short-term basis is inequitable.

15          **Q       So the building up of the fund benefits Missouri**  
16 **ratepayers?**

17          A       Yes.

18          **Q       Would you agree with that? Okay. You quote from**  
19 **the Missouri Statute Section 386.315 on page 66 of your**  
20 **testimony?**

21          A       Yes.

22          **Q       Doesn't that statute also state that the**  
23 **Commission shall not disallow or refuse to recognize the actual**  
24 **level expenses the utility is required by FAS 106 to record for**  
25 **post-retirement employee benefits for all utility employees?**



1 A Can you -- I'm sorry.

2 Q **Do you need a copy of the statute?**

3 A I would -- I would like that.

4 Q **You don't have that memorized? And I was**  
5 **referring to Section 1.**

6 A Okay.

7 Q **Doesn't the statute say that?**

8 A Could you -- could you go -- I'm sorry, could you  
9 ask that question --

10 Q **Sure.**

11 A -- again?

12 Q **Sure. Sure. It's a long statute. My question**  
13 **was doesn't that -- Section 1, the second sentence, doesn't the**  
14 **statute state, The Commission shall not disallow or refuse to**  
15 **recognize the actual level of expenses that the utility is**  
16 **required by FAS 106 to record for OPEBs for post-retirement**  
17 **employee benefits for all utility employees?**

18 A That's -- that's what that Section 1 says --

19 Q **Okay.**

20 A -- separately from the rest of the --

21 Q **Right.**

22 A Yes.

23 Q **That's the section you didn't quote in your**  
24 **testimony? You didn't quote Section 1, I don't believe?**

25 A Yeah -- yes, but that is -- this is the statute,

1 yes.

2 **Q Okay. And wouldn't your adjustment do exactly**  
3 **what the statute tells you not to do, it would disallow the**  
4 **actual level of expenses the utility is required to record for**  
5 **post-retirement benefits?**

6 A I think -- I'm not an attorney, but I think you  
7 would have to read paragraph 1 in concert with paragraph 2.

8 **Q Okay. So your answer is no?**

9 A What was the question? I'm sorry.

10 **Q I think your -- my question was wouldn't your**  
11 **adjustment do this; it would disallow the actual level of**  
12 **expenses the utility is required to record for post-retirement**  
13 **benefits? Because you said earlier we're required to record**  
14 **under FAS 106.**

15 A You're required by -- by -- I believe -- you're  
16 required by GAAP to record on FAS 106.

17 **Q Right. So this -- this statute says the**  
18 **Commission can't refuse to recognize that. You're saying**  
19 **though pay as you go. So isn't what you're recommending do**  
20 **exactly what the statute prevents?**

21 A No. I think if you go to the second paragraph of  
22 the statute, if you -- if you use FAS 106 expense, it has to be  
23 an external trust mechanism.

24 MR. STEINER: Okay. That's all I have. Thank  
25 you.

1 JUDGE BUSHMANN: Commissioner Hall.

2 COMMISSIONER HALL: I have no questions. Thank  
3 you.

4 JUDGE BUSHMANN: No need for recross. Redirect?

5 MS. DALE: I have no questions. Thank you.

6 JUDGE BUSHMANN: Thank you, Mr. Majors. You may  
7 step down.

8 (Witness excused.)

9 JUDGE BUSHMANN: Before moving on to the next  
10 topic, why don't we take a short break. We'll be in recess  
11 until 10:00.

12 (Off the record.)

13 JUDGE BUSHMANN: Let's go back on the record. The  
14 next issue on the schedule is Issues 16 and 17, affiliate  
15 transactions, corporate cost allocations, and management audit  
16 request.

17 We'll begin with having mini openings. First by  
18 Kansas City Power & Light.

19 MR. FISCHER: Thank you, Judge. Good morning.  
20 The issue for today involves proposed adjustments to joint and  
21 common cost allocations by Staff and MECG and the Public  
22 Counsel. It also involves, as you mentioned, an MECG and OPC  
23 request for a management audit of Kansas City Power & Light and  
24 its affiliates.

25 While several of the corporate allocation

1 adjustments proposed by Staff were agreeable to Kansas City  
2 Power & Light, there were two remaining issues with Staff.  
3 Staff is recommending a disallowance of a flat \$750,000  
4 designated as a consolidated corporate allocations adjustment.  
5 According to the Staff report, this adjustment is designed to  
6 reduce the level of risk of unreasonable, imprudent, or  
7 excessive officer expenses being charged to KCPL customers.

8           When Staff questioned the Company about the  
9 appropriateness of about \$23,000 worth of expenses on officer  
10 reports, the Company recognized that there had been some  
11 mistakes in the coding of the expenses on these reports and  
12 decided to try to eliminate the issue by removing all of the  
13 GPE officer reports totaling \$140,000 from the case. We  
14 believe this would resolve the issue since all GPE officer  
15 expenses were removed from the case. Notwithstanding KCPL's  
16 efforts to resolve the issue, Staff has proposed the  
17 disallowance of an additional \$750,000 on top of the \$140,000  
18 the Company has taken out of the case.

19           In order to bolster his case with this arbitrary  
20 adjustment, Staff Witness Hyneman is alleging that KCPL has  
21 violated the Commission's affiliate transaction rules in the  
22 past. In his surrebuttal testimony, Mr. Hyneman includes  
23 alleged violations of the affiliate transaction rule. Since  
24 these specific allegations weren't raised until the surrebuttal  
25 was filed, KCPL was not in a position to address them in

1 prefilled testimony.

2           Mr. Hyneman's first allegation involves a failure  
3 of KCPL to report its annual -- on its annual affiliate  
4 transaction report, an affiliate transaction relating to the  
5 transfer of engineering and environmental work from Great  
6 Plains Power to KCPL when KCPL first began working on the  
7 Iatan 2 plant. Now, this -- this alleged failure dates back  
8 10 years to 2005. The Commission reviewed this situation in  
9 detail and rejected the Staff adjustment related to this  
10 alleged violation in the Iatan 2 rate case, which was  
11 ER-2010-0355.

12           The second alleged violation of the affiliate  
13 transaction rule involves GMO's Crossroads plant in  
14 Mississippi. The Commission again has already reviewed the  
15 facts around the Crossroad plant in the 2010 GMO rate case,  
16 Case Number ER-2010-0356. In that case GMO had requested that  
17 the Crossroads plant be valued at \$104 million, but the  
18 Commission adjusted its value to 61.4 million, or about 42  
19 million -- 42.6 million less than GMO had requested.

20           In addition, the Commission disallowed any  
21 transmission expenses associated with bringing power from  
22 Crossroads to Missouri. This decision was four years ago; and  
23 it's been, it's my understanding, upheld by the courts.  
24 Nevertheless, this is the second example that Mr. Hyneman cites  
25 to support his additional \$750,000 adjustment.

1           The Staff report in this case discuss certain  
2 practices related to AllConnect, an unaffiliated company which  
3 provides services to KCPL and its customers when customers call  
4 to sign up for electric service. The customer call is  
5 transferred to AllConnect customer representatives, and they  
6 offer -- they verify the customer information for the electric  
7 service and offer to establish other services, including  
8 telephone, Internet, cable television, and home security  
9 services. This service gives customers a convenient one-stop  
10 shopping advantage, if they desire to take it.

11           Now, on May the 20th of this year, Staff filed a  
12 complaint against KCPL seeking that the Commission order KCPL  
13 to cease its relationship with AllConnect. Although Staff  
14 raised this alleged violation of the affiliate transaction rule  
15 in the context of that complaint case, Mr. Hyneman is also  
16 citing that example to support his \$750,000 adjustment.

17           Finally, Staff is also alleging that this  
18 adjustment is necessary because, according to the Staff, KCPL  
19 is or will be in the future emphasizing nonregulated  
20 operations.

21           Now, KCPL disagrees with the Staff adjustments  
22 because the amount of the disallowance is arbitrary and based  
23 on little more than the Staff's witness' belief about what's  
24 fair and right. Staff's allegation of noncompliance by KCPL  
25 with the affiliate transaction rules are also vastly overstated

1 from our perspective; and these allegations, with the exception  
2 of the AllConnect issue, deal with issues that date back  
3 several years and have already been addressed by the  
4 Commission.

5 And, finally, Staff's allegations regarding the  
6 degree to which KCPL is or will be emphasizing nonregulated  
7 operations in the future are vastly overstated.

8 MEC and Public Counsel are sponsoring jointly, I  
9 believe, the testimony of Mr. Lane Kollen. He is proposing a  
10 new general allocator which would arbitrarily allocate 5  
11 percent of all general charges to KCPL's parent, Great Plains  
12 Energy. In addition, he's recommending the Commission require  
13 KCPL to undergo a management audit. Both recommendations are  
14 based upon Mr. Kollen's erroneous impression that KCPL's A & G  
15 costs are higher than other electric companies. Now, he bases  
16 that conclusion on his analysis of FERC 1 -- FERC Form 1 data.

17 As KCPL witness Ryan Bresette testifies, the use  
18 of FERC Form 1 data is inappropriate for A & G comparisons  
19 among utilities. This is because there are many differences in  
20 the way that various public utilities conduct their operations  
21 and account for their A & G costs using FERC Form 1 accounts.  
22 For example -- and I like this one because it's really  
23 simple -- some utilities like KCPL lease their office  
24 headquarters, while other public utilities own their buildings.  
25 If a company leases its building, then the lease expense is

1 accounted for in a FERC administrative and general account.  
2 However, if a public utility owns its building, then the  
3 building costs are accounted for in a different account, which  
4 are not considered A & G expenses.

5 Similarly, the magnitude of things like regulatory  
6 amortizations and energy efficiency programs, as well as  
7 whether a company has fuel adjustment clause revenues, can skew  
8 the results of this kind of an analysis if you're just using a  
9 FERC Form 1 data.

10 Now, in the year 2014 KCPL and GMO participated in  
11 a benchmarking study facilitated by the PA Consulting Group  
12 based upon 2013 financial statements. The benchmarking study  
13 of KCPL and GMO compared the A & G costs of KCPL and GMO and  
14 other participating companies. There were 14 other utilities  
15 in addition to KCPL and GMO involved in the study, which  
16 compared the utilities on an apples-to-apples basis. Seven of  
17 the utilities, including KCPL, provided data for all processes  
18 analyzed in the benchmarking study.

19 Now, the confidential results of that study are  
20 shown on Mr. Bresette's Schedule RAB-1. Based upon these  
21 results, the Commission should conclude that KCPL's A & G costs  
22 are not excessive and are, in fact, below the median of the  
23 other utilities that participated in the benchmarking study.

24 The -- the MEC witness also includes some of the  
25 data which I think on a year-to-year basis, if you look at it,



1 trends down for KCPL, while for others it's actually trending  
2 up.

3 There's no meaningful evidence to substantiate  
4 MECG and OPC's allegations that there are excessive A & G costs  
5 of KCPL. Consequently, there's no basis for the Commission to  
6 order a management audit, as requested by those parties. And  
7 there's no basis to arbitrarily allocate 5 percent of the KCPL  
8 A & G costs to GPE.

9 For these reasons, KCPL requests that the  
10 Commission reject these adjustments.

11 Thank you very much.

12 COMMISSIONER HALL: Are you aware of any precedent  
13 for the Commission ordering a management audit?

14 MR. FISCHER: 20 years ago there were management  
15 audits, Commissioner Hall. There was a -- there was actually a  
16 group here at the Commission Staff that did management audits.  
17 I think -- I don't know for sure, but I think they did one more  
18 recently on Raytown Water. But there have been in the past  
19 management audits occasionally ordered, but they're -- they  
20 were expensive. And you can ask Staff how they felt about the  
21 results. But, yeah, there were some back in the '80s,  
22 probably, and maybe in the '90s, but -- I think KCPL had one at  
23 some point in time too.

24 COMMISSIONER HALL: Let me also ask this --

25 MR. FISCHER: Or perhaps it was MOPUB.

1                   COMMISSIONER HALL: Do you view any of the  
2 allegations related to this issue as involving allegations of  
3 illegality or criminality?

4                   MR. FISCHER: No. Staff witness specifically says  
5 there's no suggestion of unethical behavior or anything like  
6 that, no.

7                   COMMISSIONER HALL: Okay. Thank you.

8                   JUDGE BUSHMANN: Commission Staff?

9                   MS. DALE: Thank you. The Staff's review in this  
10 matter included KCPL's affiliate transactions and corporate  
11 allocations. The Staff review is in process because the  
12 stipulation and agreement in Cases EA-2013 and 0 -- 0098 and  
13 EO-2012-0267 in 2013 required a review of the cost allocations  
14 manual and the affiliate transaction rules. The CAM proceeding  
15 is ongoing.

16                   The Staff has three outstanding cost allocations  
17 affiliate transaction issues. The first is KCP&L's use of the  
18 utility Massachusetts formula for some costs instead of the  
19 2015 general allocation factor. Mr. Hyneman's testimony shows  
20 that the use of the Utility Mass. formula is inconsistent,  
21 sometimes misapplied, and results in 1.9 million being  
22 improperly allocated to costs ratepayers are expected to pay.

23                   Mr. Hyneman's testimony shows that a single  
24 allocation factor applied consistently across the board is the  
25 only methodology that is both fair and supportive of just and

1 reasonable rates. KCP&L uses a corp Mass. formula of the --  
2 Massachusetts formula when a general allocator would more  
3 equitably allocate common costs among both regulated and  
4 nonregulated operations.

5 The second cost allocation issue pertains  
6 generally to KCP&L's/GMO's failure to comply with the  
7 Commission's affiliate transaction rules. Internal controls  
8 are inadequate. As Mr. Hyneman testifies, expenses are  
9 routinely miscategorized, including not only general corporate  
10 overhead, but specific items as executive expense reports,  
11 which Mr. Fischer mentioned in his opening.

12 The situation is due to the Company's continuing  
13 failure to adhere to the Commission's affiliate transaction  
14 rules and possibly other practices. The Staff has not  
15 performed, nor is the Staff aware of any other entity  
16 performing a full-scale audit. Mr. Hyneman provides in  
17 Schedule CRH-S-5 a list of notes compiled during his review  
18 that resulted in the adjustment Mr. Fischer spoke of.

19 The third disallowance pertains to AllConnect.  
20 The Staff removes from regulated activity the \$41,465  
21 attributed transactions with AllConnect, or 23,000 on a  
22 Missouri jurisdictional basis. AllConnect markets nonregulated  
23 products and services to KCP&L/GMO customers when they call  
24 KCP&L/GMO to start services or to transfer services within the  
25 KCP&L/GMO service territory. Staff Witness Lisa Kremer

1 testifies that the participation of AllConnect does nothing to  
2 enhance the experience of signing up for new or transfer of  
3 electric service, nor is the Staff aware of errors in customer  
4 service orders by KCP&L and GMO customer service  
5 representatives sought to be addressed by AllConnect.

6 In addition, the Staff asserts that the  
7 relationship with AllConnect falls within the purview of the  
8 Commission's affiliate transaction rule, which requires  
9 customer consent prior to divulging information about them. In  
10 fact, the relationship with AllConnect exists between  
11 AllConnect and Great Plains Energy, which entered into  
12 contractual relationship on behalf of its subsidiary companies  
13 KCP&L and GMO.

14 AllConnect is not a regulated entity and is not  
15 required in any way for the provision of electric service. All  
16 costs associated with it should be disallowed. Regulatory  
17 assets paid for by customers are being used to engage in  
18 nonregulated activity. In addition, Staff is of the opinion  
19 that the relationship with AllConnect is a detriment to  
20 customer service for which KCP&L is inadequately compensated.  
21 The Staff has filed a complaint against KCP&L and GMO about  
22 AllConnect, now pending before the Commission.

23 JUDGE BUSHMANN: Commissioner Hall.

24 COMMISSIONER HALL: I have no questions. Thank  
25 you.

1 MS. DALE: Thank you.

2 JUDGE BUSHMANN: Commissioner Rupp?

3 MS. DALE: Thank you.

4 JUDGE BUSHMANN: Public Counsel?

5 MR. POSTON: May it please the Commission. The  
6 next group of witnesses address two issues, 16 and 17. The  
7 first, Issue 16, asks what adjustments are necessary to ensure  
8 that affiliate company subsidies and inappropriate cost  
9 allocations are not being passed on to KCPL's regulated  
10 customers in electric utility rates.

11 OPC joined with MEGC to sponsor the expert  
12 testimony of Mr. Lane Kollen. Mr. Kollen is a certified public  
13 accountant and a certified management accountant. He began his  
14 career with a Toledo Edison Company, which is now First Energy,  
15 an electric company in Ohio. He now consults for a wide range  
16 of clients, which have included over 20 different utility  
17 companies, in addition to energy users and government agencies.

18 His testimony shows that KCPL allocates less than  
19 half of 1 percent, or only \$175,000, to manage Great Plains  
20 Energy's multibillion dollar portfolio of regulated and  
21 unregulated companies. That's quite a bargain for Great  
22 Plains. Ameren, on the other hand, allocates almost 7 percent  
23 of their indirect costs to their parent company.

24 According to Mr. Kollen, the minimum percentage  
25 that should be allocated by KCPL to its parent corporation is 5

1 percent, which he characterized as a modest allocation.  
2 Mr. Kollen's testimony also shows that KCPL charges its  
3 affiliates only a small fraction of the cost of capital that it  
4 incurs on behalf of those affiliates, which means the remainder  
5 is being subsidized by KCPL's ratepayers. Mr. Kollen makes two  
6 recommendations to remove these subsidies, including the  
7 reasonable recommendation that the affiliates simply pay their  
8 own financing costs.

9                   The second issue addressed about Mr. Kollen is  
10 Issue 17, which asks should the Commission order a management  
11 audit of KCPL. The answer to this question is yes, an  
12 independent auditor is needed to identify why KCPL's  
13 administrative and general expenses consistently exceed that of  
14 other utilities in the region. Lowering -- lowering these  
15 expenses is in the best interest of ratepayers; and, despite  
16 KCP&L's objections to it, is also in the interests of KCPL.

17                   Thank you.

18                   JUDGE BUSHMANN: Questions?

19                   COMMISSIONER HALL: No questions. Thank you.

20                   JUDGE BUSHMANN: Thank you.

21                   MECG.

22                   MR. WOODSMALL: Good morning. As previous  
23 attorneys have told you, the current issue for today is  
24 entitled affiliate transactions and corporate cost allocations  
25 and a management audit request. Relevant to this issue, MECG

1 and Public Counsel presents the direct and surrebuttal  
2 testimony of Lane Kollen.

3 In his direct testimony, Mr. Kollen discusses the  
4 fact that costs are incurred at KCP&L on behalf of all the  
5 Great Plains companies. Specifically, KCP&L acts as a service  
6 company for all these other Great Plains companies. So to the  
7 extent any Great Plains company needs a service done, that  
8 service is done by KCP&L. And the costs for that service are  
9 incurred by KCP&L and kept at KCP&L until such time as those  
10 costs are either assigned or allocated to the benefiting  
11 company. So to the extent those costs aren't assigned or  
12 allocated, those costs are retained by KCP&L, and then they  
13 serve to depress KCP&L's return on equity, but also KCP&L seeks  
14 to recover those in rates.

15 In his direct testimony Mr. Kollen raises a number  
16 of concerns and adjustments related to KCP&L's A & G costs and  
17 the manner in which KCP&L assigns and allocates those costs.  
18 KCP&L has accepted many of his recommendations. However, three  
19 recommendations still remain for your decision.

20 First, Mr. Kollen points out that KCP&L allocates  
21 a very small percentage of its costs to its parent company.  
22 Mr. Kollen points out that Great Plains Energy's parent company  
23 is responsible for managing the entire portfolio of regulated  
24 and unregulated companies. While Ameren allocates 6.9 percent  
25 of its indirect costs to its parent company and Southern

1 Company allocates 3.8 percent of its indirect costs to its  
2 parent Company, KCP&L only allocates 0.49 percent to its parent  
3 company. Clearly, the failure to properly allocate these costs  
4 to the unregulated parent serves a function. Specifically,  
5 those costs remain at KCP&L, serving to deflate KCP&L's ROE and  
6 providing a method to recover those costs from regulated  
7 ratepayers.

8 Furthermore, the failure to assign these costs  
9 serve to inflate the return on equity of the unregulated parent  
10 company. Given the minimal amount of costs allocated by KCP&L  
11 to its unregulated parent company, Mr. Kollen recommends that  
12 the Commission implement a minimum 5 percent allocation of  
13 indirect costs by KCP&L to its parent company.

14 Despite KCP&L's claim that this allocation is  
15 arbitrary, as you can see by similar allocations by Southern  
16 Company and by Ameren, it's not arbitrary. It's based on  
17 actual facts; and, as Mr. Kollen points out, it's a modest  
18 allocation.

19 The second issue Mr. Kollen points out is that  
20 KCP&L only charges its unregulated affiliates a carrying cost  
21 equal to its short-term borrowing rate. Let's think about  
22 this. KCP&L performs services and incurs costs for its  
23 unregulated affiliates. KCP&L has to finance those costs for a  
24 period of time until it charges the affiliate and gets back the  
25 cost.



1           When KCP&L -- when KCP&L finances services for  
2 ratepayers, it charges them its fully (sic) rate of return,  
3 including a markup for the income taxes associated with the  
4 return on equity. When it performs services for an unregulated  
5 sub, however, it only charges a carrying cost equal to its  
6 short-term debt borrowing rate. In essence then, KCP&L's  
7 ratepayers are financing services provided to unregulated  
8 affiliates. Consistent with Mr. Kollen's recommendation, the  
9 Commission should order that KCP&L charge its unregulated  
10 affiliate a carrying cost equal to its short-term borrowing  
11 rate.

12           The third issue, and the one that's gotten a lot  
13 of attention, is Mr. Kollen's recommendation that the  
14 Commission order a management audit of KCP&L. Now, one of the  
15 things I want you to be very clear about is the name management  
16 audit is somewhat of a misnomer. This is not about pointing  
17 fingers. This not about assessing blame. A management audit  
18 is really about reviewing the processes at KCP&L. So it's  
19 beneficial. It's not designed to say KCP&L's management is  
20 inefficient. So I want to take this opportunity to let you  
21 know the name management audit is somewhat of a misnomer, and  
22 I'd invite you to talk to Mr. Kollen about that.

23           For several cases evidence has been provided that  
24 shows that KCP&L's A & G costs are excessive. In this case  
25 similar evidence was provided by Staff and Mr. Kollen.

1 Specifically, Mr. Kollen reviewed the FERC Form 1s for several  
2 regional electric utilities. Now, that data in FERC Form 1s is  
3 inherently reliable because it is compiled consistent with  
4 specific definitions and account descriptions, as set forth in  
5 the uniform system of accounts. Furthermore, the Company and  
6 its independent auditor are required to attest to the accuracy  
7 of that data. Relying on that data, Mr. Kollen shows that  
8 KCP&L incurs an inflated amount of A & G costs. Presented on a  
9 per-customer basis, a per-megawatt-hour basis, and on a  
10 percent-of-revenue basis, KCP&L's A & G costs are significantly  
11 higher than any of these other regional electric utilities.  
12 Given these inflated A & G costs and the rapid increase in  
13 KCP&L's rates, possibly 80 percent after this case and the last  
14 eight years, Mr. Kollen recommends that the Commission order a  
15 management audit of KCP&L. Again, this is not designed to  
16 point fingers or find fault with KCP&L. Rather, this audit is  
17 designed to review KCP&L's processes to determine where  
18 efficiencies can be achieved to reduce KCP&L's A & G costs.

19 I was talking with him this morning, and  
20 Mr. Kollen gave me a classic example of where it's designed to  
21 look at processes. He was hired to conduct a management audit  
22 of a utility in Louisiana, and he was invited to come to the  
23 utility at 9:30 in the morning. Well, when he got there, he  
24 was having trouble pulling into the parking lot because all the  
25 line trucks for the utility were pulling out at 9:30. This

1 immediately sparked a question in his head: Why are these  
2 trucks leaving at 9:30? The linemen all clocked in at 7:30,  
3 7:00, but it took them two hours to roll out. Well, it turned  
4 out that they were sitting, drinking coffee, waiting while the  
5 warehouse people were supplying the truck with all the parts  
6 and everything they needed for the day. One of the management  
7 audit process recommendations was have the warehouse people  
8 supply the trucks the night before so when these people come  
9 in, they can immediately get out and get to work. So as you  
10 can see, it's not about assessing blame; it's about looking at  
11 processes. And so I want you to think of this in that way.

12 Inexplicably, KCP&L opposes this audit. As was  
13 shown yesterday when discussing rate case expense, this company  
14 is usually not shy about hiring consultants. In fact, unable  
15 to perform these services on their own apparently, KCP&L hired  
16 consultants to provide depreciation studies, line loss studies,  
17 class cost of service studies, return on equity studies,  
18 decommissioning and dismantlement studies. Yet KCP&L  
19 apparently believes that it cannot benefit from a management  
20 audit study.

21 In his testimony Mr. Kollen provides information  
22 on management audits. He discusses firms that conduct these  
23 audits. He gives examples of previous situations in which  
24 state utilities commissions have ordered these audits, and he  
25 discusses the process by which an audit here should be

1 conducted. I encourage you to engage Mr. Kollen in a dialogue  
2 about the nature of management audit and the benefits that can  
3 be achieved.

4 As Mr. Kollen points out, this management audit  
5 review is a win/win situation. Certainly to the extent that it  
6 uncovers efficiency opportunities and reduces costs, ratepayers  
7 will benefit through lower rates. Furthermore, given that any  
8 recommendations will likely be implemented between rate cases,  
9 KCP&L's shareholders will benefit from the reduced costs or the  
10 application of regulatory lag. Therefore, such reduced costs  
11 should increase corporate profits.

12 Despite this win/win situation, KCP&L continues to  
13 deny that A & G costs are inflated and refuses to undergo this  
14 review. In his rebuttal testimony, KCP&L Witness Bresette,  
15 KCP&L attempts to deflect concerns with its A & G costs. KCP&L  
16 attempts to rebut the MEG and Staff A & G analysis by pointing  
17 to a study conducted by PA Consulting. That study, which KCP&L  
18 claims to find that its costs are average, is inherently  
19 unreliable. Unlike the data that MEG and Staff's witnesses  
20 relied on, the FERC Form 1 data, the PA study is based entirely  
21 on an unverified survey of participating companies. There is  
22 no commonality of definitions or accounts. It was done  
23 entirely through a survey. There is no verification from an  
24 outside auditor. Furthermore, the identity of the companies  
25 included in the study is not revealed, not only to us, but also

1 not to KCP&L. So it is impossible to verify the data that was  
2 used in this study.

3 Furthermore, it's impossible to even find out what  
4 the geographic location is of these companies. For instance,  
5 is KCP&L being compared to utilities in New England and  
6 California where labor costs are much higher? If so, then  
7 KCP&L's A & G costs may look reasonable because the cost of  
8 labor in Missouri is much lower.

9 As you've been told in previous opening  
10 statements, the Commission's primary role is to protect  
11 ratepayers from a regulated monopoly. This is a classic  
12 situation in which the Commission can and should seek to  
13 protect the ratepayers from this monopoly and its inflated  
14 rates. In an effort to address KCP&L's inflated A & G costs,  
15 the Commission should order KCP&L to undergo a management  
16 audit.

17 Thank you.

18 COMMISSIONER HALL: Good morning.

19 MR. WOODSMALL: Morning.

20 COMMISSIONER HALL: When was the last time, if  
21 you're aware, that the Commission ordered a management audit?

22 MR. WOODSMALL: I believe, as Mr. Fischer said,  
23 I'm 90 percent certain that the last management audit was  
24 Raytown Water, and I think it was done in approximately the  
25 2001-2002 time frame. So it's been over a decade.

1                   COMMISSIONER HALL: So it's relatively rare for  
2 the Commission to order?

3                   MR. WOODSMALL: It's rare in recent years, and I  
4 don't know why. I don't -- when I was here with the Staff from  
5 '92 to '98, management audits were fairly common. Smaller  
6 water and sewer companies, the ones that don't have the ability  
7 to access these types of review. So Staff did them then.

8                   COMMISSIONER HALL: When was the last time, if  
9 ever, the Commission ordered a management audit of a Company  
10 anywhere near the size of KCP&L?

11                  MR. WOODSMALL: I -- I'm not aware of any  
12 instance. I'm not -- but that said, I'm not aware of any  
13 instance in which someone has requested it. Similarly, I'm not  
14 aware of any instance where A & G costs, skyrocketing rates  
15 have necessitated such a request.

16                  COMMISSIONER HALL: Are you aware or will there be  
17 witnesses that can testify to the extent to which KCP&L engages  
18 in such audit process already?

19                  MR. WOODSMALL: I'm not aware of that. I doubt,  
20 given the discovery, if Mr. Kollen is aware of that. You may  
21 wanted to ask him. But I would ask that of KCP&L witnesses.

22                  COMMISSIONER HALL: If we were to order a  
23 management audit, how would it be paid for?

24                  MR. WOODSMALL: That's a great question. The  
25 first thing is the cost of management audit will likely be

1 exceeded by any benefits. So costs should not be the primary  
2 issue. The fact that they are exceeded by benefits should  
3 alleviate any concern about cost.

4 Secondly, the cost -- because this audit will  
5 benefit all of the Great Plains companies, the costs will be --  
6 should be allocated through the general allocator to all the  
7 companies. So, therefore, to the extent, let's say, KCP&L --  
8 after you allocate to GMO all the unregulated companies, to the  
9 extent, let's say, KCP&L gets 50 percent of the cost, then you  
10 allocate it between Missouri and Kansas. So as you can see, by  
11 the time you get done allocating, the costs should be minimal.

12 Finally, to the extent how the costs should be  
13 recovered, that would be determined in a future rate case. I  
14 don't think it needs to be determined now.

15 COMMISSIONER HALL: Okay. Thank you.

16 MR. WOODSMALL: Thank you.

17 JUDGE BUSHMANN: Thank you.

18 Kansas City Power & Light call its first witness.

19 MR. FISCHER: Yes, the Company would call Ryan  
20 Bresette.

21 MS. DALE: Excuse me. I don't know when the  
22 appropriate time to do this would be, but I just received  
23 information that the last focused management audited performed  
24 was Aquila in 2008.

25 JUDGE BUSHMANN: Okay.

1 MS. DALE: In response to commissioner questions.

2 JUDGE BUSHMANN: Thank you.

3 (Witness sworn.)

4 JUDGE BUSHMANN: You may be seated.

5 You may proceed.

6 RYAN BRESSETTE, testifies as follows:

7 DIRECT EXAMINATION BY MR. FISCHER:

8 Q Please state your name and address for the record.

9 A Ryan Bresette, 1200 Main, Kansas City, Missouri.

10 Q Mr. Bresette, are you the same Mr. Bresette that  
11 caused to be filed in this case two pieces of testimony;  
12 rebuttal testimony that I think deals specifically with the  
13 A & G issues, which has been marked as Exhibit Number 105 HC  
14 and NP, and other surrebuttal testimony that I believe deals  
15 with the fuel adjustment clause issues that will be heard  
16 later. That's number 106.

17 A Yes.

18 Q Do you have any changes or corrections you need to  
19 make to that -- those exhibits at this time?

20 A I do. In my rebuttal testimony on page 11, line  
21 15, I had designated the Company letter as highly confidential.  
22 At this time I'd like to declassify that as highly  
23 confidential. And on line 15 where it's marked -- the missing  
24 letter is letter M, as in Mary. And so that would no longer be  
25 classified as highly confidential.



1           Along with that, Schedule RAB-1 of my rebuttal  
2 testimony was marked highly confidential, and the letter M was  
3 designated as highly confidential there for that schedule. And  
4 so that schedule would no longer be highly confidential.

5           **Q           Any other changes or corrections you need to make?**

6           A           No, sir.

7           MR. FISCHER: Judge, with that I would move for  
8 the admission of Exhibit 105 HC and NP. 106 will be taken up  
9 next -- a week from Monday, I guess, and we can reserve ruling  
10 on that. But I'd move for the admission of Exhibit 105 and  
11 tender the witness for cross-examination.

12           JUDGE BUSHMANN: Any objection.

13           MR. WOODSMALL: Not an objection. But a request.  
14 Given the declassification that he just mentioned, is there a  
15 105 HC and NP anymore or are they just one and the same?

16           JUDGE BUSHMANN: Is there additional highly  
17 confidential information in that exhibit besides what you  
18 mentioned?

19           THE WITNESS: Let me check real quick.

20           Schedule RAB-2 was marked as highly confidential,  
21 but I believe that that can be -- the highly confidential can  
22 be struck as well, upon further review.

23           JUDGE BUSHMANN: And those were the only two  
24 instances of highly confidential information in there?

25           THE WITNESS: Yes, sir.

1 JUDGE BUSHMANN: Would counsel be okay in just  
2 making that a nonproprietary --

3 MR. FISCHER: Yes --

4 JUDGE BUSHMANN: -- exhibit?

5 MR. FISCHER: -- that would be fine under those  
6 circumstances.

7 JUDGE BUSHMANN: No objections to the receipt of  
8 Exhibit 105, so it will be received into the record.

9 (Company Exhibit 105 received into evidence.)

10 And first cross would be MECG.

11 MR. WOODSMALL: Thank you, Your Honor. May I  
12 approach the witness?

13 JUDGE BUSHMANN: You may.

14 MR. WOODSMALL: I'd like to mark an exhibit.

15 (MECG Exhibit 506 marked for identification.)

16 MR. WOODSMALL: Your Honor, I believe this is  
17 Exhibit 506.

18 CROSS-EXAMINATION BY MR. WOODSMALL:

19 **Q Do you have Exhibit 506 in front of you?**

20 A I do.

21 **Q Would you agree that this is a data request that**  
22 **identifies all KCP&L's unregulated affiliates?**

23 A I would agree it is a data request that supplied  
24 nonregulated affiliates. I do not know if it's every single  
25 one without going through the entire list, and I do not have

1 other information up here with me to validate that.

2 **Q Do you recognize the names of those companies as**  
3 **Great Plains entities?**

4 A I do.

5 MR. WOODSMALL: Your Honor, I'd offer Exhibit 506.

6 JUDGE BUSHMANN: Any objections?

7 Hearing none, that will be received into the  
8 record.

9 (MECG Exhibit 506 received into evidence.)

10 MR. WOODSMALL: Thank you.

11 BY MR. WOODSMALL:

12 **Q A couple quick questions. In your Schedule RAB-1**  
13 **and 2 to your rebuttal testimony, that is the PA study that you**  
14 **referenced; is that correct?**

15 A That is correct.

16 **Q And you mentioned earlier that KCP&L is Company M**  
17 **in that study; is that correct?**

18 A Yes, M, as in Mary.

19 **Q Okay. Can you tell me who Company A is?**

20 A There's not a Company A listed on this schedule.

21 **Q Can you tell me any of the companies and who their**  
22 **designation was in these -- in this study?**

23 A No, KCP&L is bound by a contractual obligation  
24 that we are not to reveal any of the participants in this  
25 study.

1           **Q           And can you -- do you know the geographic location**  
2 **of any of these particular companies?**

3           A           I do.

4           **Q           Can you tell me the geographic location of the**  
5 **various companies?**

6           A           Yes. Without revealing company names, some of  
7 those are within the Midwest region.

8           **Q           Some? You can't tell me who the companies are?**

9           A           No, I cannot. As I stated to your previous  
10 question, we are under a contractual obligation not to reveal  
11 the identity of the companies.

12           **Q           Okay. So it is impossible for the Commission or**  
13 **any other parties to verify the accuracy of the data in the**  
14 **study; is that true?**

15           A           I don't believe it would be impossible for the  
16 Commission or any of the parties to validate the accuracy of  
17 the data, because we've never received, to my knowledge, a data  
18 request asking for the data by company, which we could have --  
19 subject to check on the agreement with PA Consulting, we could  
20 have provided the raw data that went behind each of these  
21 company letters.

22                   JUDGE BUSHMANN: Excuse me, sir, Mr. Woodsmall, is  
23 your microphone on?

24                   MR. WOODSMALL: I'm sorry.

25                   JUDGE BUSHMANN: Thank you.

1 MR. WOODSMALL: Seems to be contagious.

2 BY MR. WOODSMALL:

3 Q But -- but it would be impossible without knowing  
4 the Company names to verify that data within the study; is that  
5 correct?

6 A I don't think it would be impossible, because I  
7 believe that the intervenors or the Commission could likely  
8 make a request to PA Consulting to identify the parties. It's  
9 just that KCP&L is contractually obligated not to provide  
10 those.

11 Q Is --

12 A So --

13 Q Is PA Consulting a party to this case?

14 A Not that I'm aware of.

15 Q Do you know where PA Consulting is located?

16 A I do not.

17 Q Okay. So you don't know if the Commission could  
18 subpoena that data if they're located outside of Missouri?

19 A I'm not a lawyer, so I don't know the legal  
20 requirements for the Commission to be able to subpoena any  
21 party, whether inside or outside of the state of Missouri.

22 Q Thank you. Have you tried to verify any of the  
23 data of the other companies?

24 A We go through an extensive data validation process  
25 during the benchmarking process by which all the participants

1 have -- we have conference calls after the input of the data to  
2 validate that the comparisons between the companies are on an  
3 apples-to-apples basis.

4 **Q Have you independently tried to verify any of the**  
5 **data?**

6 A Could you clarify your question?

7 **Q Have you yourself independently tried to verify**  
8 **the data of the other companies?**

9 A I did not personally go and see if the data that  
10 was input by Company A, if that tied out to a publicly-filed  
11 document.

12 MR. WOODSMALL: Okay. Thank you. No further  
13 questions.

14 JUDGE BUSHMANN: Public Counsel?

15 MR. POSTON: No questions.

16 JUDGE BUSHMANN: Staff?

17 MS. DALE: No questions. Thank you.

18 JUDGE BUSHMANN: Questions by commissioners?

19 QUESTIONS BY COMMISSIONER HALL:

20 **Q Good morning.**

21 A Good morning.

22 **Q You may not be the proper witness for the Company**  
23 **to answer this. And if that's, in fact, true, then obviously**  
24 **let me know. But are you aware of what types of internal**  
25 **processes exist within the Company to look for efficiencies in**

1 **how the Company does its business?**

2 A Yes, we -- we undergo several processes by which  
3 we review the Company's cost structure of A & G and O & M for  
4 both KCPL and GMO. One of the measures is the PA Consulting  
5 benchmarking study that we did in 20 -- for the 2013 financial  
6 statements, and we're repeating that same benchmarking study in  
7 two thousand -- on 2014 financial statements.

8 In addition, our generation group goes through a  
9 benchmarking study with Solomon to review any -- for  
10 efficiencies within the Solomon group. Our supply chain  
11 transformation project that the Company undertook, our supply  
12 chain department utilized the accounting firm KPMG to assist  
13 in that process to help streamline costs and processes across  
14 the organization between KCPL and GMO.

15 We are constantly reviewing all of our processes.  
16 It's -- I can -- refer to it in my area as a continue --  
17 continuous process improvement to continue to ask ourselves why  
18 we do such and such reporting or prepare schedules for people;  
19 you know, we take the view that we need to make sure we're  
20 doing everything to meet the legal and regulatory requirements  
21 but, in addition, provide enough analysis for the Company to  
22 make effective decision making.

23 In addition to that, I have responsibility over  
24 the budget and forecasting area. And so one of the processes  
25 that we do to kickoff our budget process is do detailed

1 analysis of each department's budgets and what the components  
2 are of labor with the associated head count and also on -- on  
3 the nonlabor spend and go through in detail of each of the  
4 areas' planned expenditures for the upcoming year and for the  
5 out years as well.

6 So we're continuously looking at all processes  
7 across the organization as a whole.

8 **Q So is it -- is it your position that a management**  
9 **audit would be redundant with the processes that you just**  
10 **described?**

11 A Absolutely. It would be -- it would be throwing  
12 bad money out the door.

13 COMMISSIONER HALL: Okay. Thank you.

14 QUESTIONS BY COMMISSIONER RUPP:

15 **Q Good morning, sir.**

16 A Good morning.

17 **Q So you were just talking to Commissioner Hall, and**  
18 **you go through a department-by-department budget and see that.**  
19 **The budget that deals with customer services, has that been**  
20 **growing? Shrinking? Can you speak to that particular section**  
21 **of the Company and...**

22 A I don't have specific detail on customer service.  
23 I know that we focus on to ensure that our customer service  
24 department can answer the calls in the time that they allot for  
25 that and to also maintain customer satisfaction.



1           **Q           Okay. What is customer satisfaction? Do you have**  
2 **a -- do you do a survey? A study? Do you have that on**  
3 **customer satisfaction? And then also do you have one on**  
4 **employee satisfaction?**

5           A           On customer satisfaction I know we do J.D. Power  
6 surveys, and there are a couple other that I -- that are on  
7 KCP&L's company scorecard. I can't remember exactly what those  
8 are off the top of my head, and I don't have that data up here  
9 for me.

10                       In regards to employee satisfaction, the Company I  
11 think every two years conducts an employee health -- engagement  
12 survey, or OHS survey as we call it.

13           **Q           And -- and is that information that you can share**  
14 **with the Commission on your percentage of satisfaction --**

15           A           I don't have the results with me, but we could  
16 make that survey available to the Commission.

17           **Q           That would be great. User -- the budget that**  
18 **covers the regulatory department, has that been level?**  
19 **Increasing? Decreasing? Is there a trend in that?**

20           A           I would say that the regulatory affairs  
21 departmental budget has been relatively flat over the last  
22 several years.

23                       COMMISSIONER RUPP: Great. Thank you.

24                       JUDGE BUSHMANN: Recross based on Commission  
25 questions?

1                   MECG?

2                   MR. WOODSMALL: Yes, Your Honor.

3 RE-CROSS-EXAMINATION BY MR. WOODSMALL:

4           **Q        You were asked about various process reviews by**  
5 **Commissioner Hall. Do you recall that question?**

6           A        Yes.

7           **Q        Can you tell me any process improvements that came**  
8 **about as a result of some of those reviews specific to A & G**  
9 **costs?**

10          A        I know with the -- the implementation of our saber  
11 program, we were able to reduce the allocation time that it  
12 took to perform our monthly close. We were able to implement a  
13 new system and provide the support for that system with  
14 existing head count, without adding additional head count for  
15 our system support. We utilized current head count.

16          **Q        And that's something that came about specifically**  
17 **as a result of an external review?**

18          A        No, that would have been part of our internal  
19 process. Well, let me start back up. PricewaterhouseCoopers  
20 was our strategic integrator in that process, assisting with  
21 the implementation of SAIDI. And so I'm sure that there were  
22 discussions that were had about how we can support the group.  
23 And then as part of the requirements that were going to be  
24 needed to support our newly-implemented system, that we  
25 could -- how we could manage that without adding any additional

1 head count.

2 **Q So the external review did provide some benefits**  
3 **there?**

4 A I think their input as strategic integrator was  
5 beneficial. But, ultimately, the decision resided with  
6 management.

7 **Q But you would agree that a review by an outside**  
8 **third party was beneficial in that case as well as others; is**  
9 **that correct?**

10 A I don't know if I would completely agree with  
11 that.

12 **Q Which part would you disagree with?**

13 A PWC was there to be a strategic integrator to  
14 implement the project, and during the process they may have  
15 offered suggestions for efficiencies to be garnered.

16 **Q Okay. So do you believe that these external --**  
17 **these process reviews that have been conducted in the past that**  
18 **you talked about with Commissioner Hall, do you believe those**  
19 **have been beneficial?**

20 A Yes. Otherwise I don't think the Company would  
21 have made the decision to engage a third party for -- for  
22 review of processes. The Company only makes prudent business  
23 expenses.

24 **Q But yet it's my understanding you are resisting**  
25 **any further process review by an outside consultant ordered by**

1 **this Commission?**

2 A I think we are rejecting the proposal by MEEG and  
3 OPC because it would be redundant of what the Company has  
4 already undertaken.

5 **Q You don't believe that there's any other**  
6 **consultant out there that could provide any other benefit to**  
7 **you?**

8 A That's a pretty vague question, but -- are there  
9 any other consultants that could provide? Maybe. I don't  
10 know.

11 **Q But you are not willing to look?**

12 A I didn't say I wasn't willing to look. Management  
13 continuously is reviewing our processes and procedures --  
14 procedures to ensure that efficiencies are being gained.

15 **Q Just so I'm clear, even though there's a**  
16 **possibility that there's other consultants out there that could**  
17 **provide improvement and process benefits, you are resisting any**  
18 **recommendation that the Commission should order such a review?**

19 A I think we're opposing the -- an independent  
20 audit -- or a management audit because management clearly  
21 understands the inner workings of KCP&L and continuously  
22 reviews processes and procedures. And for a third party to  
23 come in and review our processes would be an exorbitant cost  
24 for them to even get up to speed on KCP&L's processes and  
25 procedures.

1           **Q       Well, now you're saying two different things.**  
2 **First you were saying that consultants have already done this.**  
3 **Now you're saying management is already doing this.**

4           A       I'm sorry, I probably wasn't clear enough. We  
5 both do it. I mean, we engage consultants when it is  
6 necessary, when we don't have that in-house expertise, to  
7 provide additional benefits. But management is continuously  
8 reviewing processes and procedures as part of our normal course  
9 of business.

10           **Q       Okay. So with regard to the first one, you agree**  
11 **that there are times that outside consultants can provide**  
12 **benefits to management outside their normal operations; is that**  
13 **true?**

14           A       Generally I would agree.

15           **Q       Okay. And you would also agree that there are**  
16 **consultants out there that may be able to provide benefits**  
17 **beyond what have already been identified by the consultants**  
18 **that you have retained; is that true?**

19           A       I -- I guess it's possible.

20                   MR. WOODSMALL: Thank you. No further questions.

21                   JUDGE BUSHMANN: OPC?

22                   MR. POSTON: No questions.

23                   JUDGE BUSHMANN: Commission Staff?

24                   Redirect by Kansas City Power & Light.

25                   REDIRECT EXAMINATION BY MR. FISCHER:

1           **Q       Yes, Mr. Bresette, you were asked some questions**  
2 **by Mr. Woodsmall about the PA Consulting survey that was done.**  
3 **Can you explain a little more for the Commission what that was**  
4 **all about and why the Company would -- would enter into that**  
5 **process?**

6           A       Yes. As detailed out in my Schedule RAB-1, on  
7 page 1, it talks about how the consulting process worked and  
8 how each of companies had in-depth -- and I have this in my  
9 testimony as well -- but how each company provided input on the  
10 functional areas that starts by FERC account and then validates  
11 that all the companies have supplied apples-to-apples  
12 information. And where there is not clarity, that information  
13 or that discrepancy is cleared up through their stated  
14 validation processes.

15           **Q       And I believe you made a comment to one of the**  
16 **commissioners that a management audit would be, I think you**  
17 **said, sending bad money out the door. Would you explain what**  
18 **you meant by that phrase?**

19           A       Yes. What I meant by that phrase is that KCP&L  
20 has internal resources that continuously review processes and  
21 procedures. And, in addition, we've utilized KPMG and Solomon  
22 and PA Consulting to assist us in identifying benchmarking  
23 studies. And so it would be a redundant cost, and it would  
24 be -- it would be sending ratepayer money out the door that  
25 didn't need to be expended.

1           **Q           You mentioned KPMG. What kind of services have**  
2 **they provided in that regard?**

3           A           KPMG was involved with our supply chain  
4 transformation project. And their -- the supply chain area  
5 undertook an initiative to streamline processes and procedures  
6 across the Company.

7           **Q           Is that unusual for the management to be looking**  
8 **at opportunities like that?**

9           A           No. We do it everyday.

10          **Q           Commissioner Rupp asked you about, I believe,**  
11 **customer satisfaction surveys?**

12          A           Yes.

13          **Q           Are you aware of reliability awards that the**  
14 **Company has received?**

15          A           Yes.

16          **Q           Would you explain some of those?**

17          A           Yeah, we have received reliability awards from  
18 J.D. Power, which is, I believe, awarded by PA Consulting as  
19 well. I think we have -- I think it's seven consecutive years  
20 of reliability awards.

21          **Q           Do you know if KCP&L Witness Scott Heidtbrink may**  
22 **elaborate on that point?**

23          A           Yes, he would -- he has that in his testimony, I  
24 believe.

25          **Q           You were also asked about, I think, trends --**

1 **A & G trends. Commissioner Rupp was asking about that --**

2 A Yes.

3 **Q -- do you recall?**

4 A Yes, looking at our analysis.

5 **Q Could you elaborate on what the trends have been**  
6 **for KCP&L in the A & G area? And if you need to go to the**  
7 **numbers, go ahead. But --**

8 A Yeah, let me get there. I'm going to refer to  
9 Lane Kollen's direct testimony on pages 10 and 11; but I'm also  
10 going to make reference in Staff's direct report on, I believe,  
11 page -- starting on page 234 where A & G costs are disclosed.  
12 The same numbers that are in Mr. Kollen's report are also in  
13 Staff's report. And these numbers were pulled by FERC Form 1.

14 And so if you look at the trend from -- if you  
15 look on page 10 of Mr. Kollen's testimony, if you look at the  
16 statistics that he provided in A & G, you can see over time  
17 from -- in 2011 to 2013 the metrics that Mr. Kollen provided in  
18 his -- in his testimony are the A & G costs are decreasing from  
19 2011 to 2013. For example, the A & G cost per customer in 2011  
20 was \$339.18, and in 2013 it was \$302.53 for KCP&L.

21 And doing the same thing for A & G costs per  
22 megawatt hour sold, it goes from \$8.53 down to \$7.18. And then  
23 A & G costs per electric dollar -- revenue dollar, it goes from  
24 .115 to .0932 in that analysis. And so with -- with that, with  
25 that trend of A & G costs decreasing from 11.13, I think



1 clearly demonstrates and is indicative that the Company is  
2 managing and focused on processes and procedures in the Company  
3 of reducing A & G costs.

4 **Q Are those reductions in A & G costs for KCPL**  
5 **consistent with what's happening with these other utilities**  
6 **using that data?**

7 A No, it is not. In fact, if you -- probably the  
8 clearest spot to see that is in Staff's testimony on page 237  
9 and 238, if you look at -- there's charts listed in there of  
10 A & G from 2009 to 2013, but just on -- from 2011 to 2013,  
11 since I was just referencing, Empire's A & G cost per customer  
12 is rising from 222 and change to 265. Ameren Missouri is  
13 decreasing. Westar -- which I do have some concerns with the  
14 Westar data that's in here -- is increasing from 255 to 261.

15 **Q Why would you have concerns about the Westar data?**

16 MR. WOODSMALL: Your Honor, I believe this is  
17 outside the scope of any questions. He's taking off of an  
18 answer and just continuing to go further afield.

19 MR. FISCHER: I'm just asking about the trends  
20 that were discussed with Commissioner Rupp, and he's trying to  
21 explain those trends.

22 JUDGE BUSHMANN: Overruled.

23 THE WITNESS: The information, as we looked at the  
24 data that was provided for this table, is for Westar only.  
25 Westar files three FERC Form 1s and -- which are Westar Energy,

1 Incorporated, Kansas Gas & Electric, and Westar Generating,  
2 Incorporated. And this analysis only includes Westar,  
3 Incorporated. It does not include KG&E, which is consistent  
4 between Staff and Mr. Kollen. And KG&E has nuclear operations.  
5 And so that data was omitted from this table for whatever  
6 reason, which by not including Westar's KG&E, does not put an  
7 apples-to-apples comparison between KCP&L and Westar, which  
8 A & G is already subject to a lot of interpretation and  
9 subjectivity in recording of expenses.

10 BY MR. FISCHER:

11 Q Okay. I think you address that in your testimony.

12 A Yes, sir.

13 Q Let me ask you to turn to MCEG Exhibit 506 that  
14 lists all of the various affiliates of Kansas City Power &  
15 Light and Great Plains. Do you see that?

16 A Yes, sir.

17 Q Are there some shell corporations here that don't  
18 have active operations, do you know?

19 A Yes. Golden Bear Hydro, Energi a, LoJamo, G. B.  
20 Hydro Partners Limited Partnership, Mega Renewables. I'm not  
21 sure about MPS Finance Corp. MPS Europe. MPS Sterling  
22 Holdings, LLC. And if I didn't say it already, MPS -- I'm not  
23 sure how to pronounce it, P-I-A-T-T, County Power, LLC, and MPS  
24 Gas Pipeline Corporation.

25 Q Okay. Would -- what would be the two largest

1 **affiliates of Great Plains Energy in terms of assets listed**  
2 **here?**

3 A KCPL and it would be Greater Missouri Operations  
4 Company, which would include MOPUB and St. Joe.

5 Q **Mr. Bresette, could you give the Commission a**  
6 **ballpark figure about what percent of assets of the overall --**  
7 **all the affiliates KCP&L and GMO would make up?**

8 A I would think it would be in excess of 95 percent,  
9 maybe even 98, 99 percent.

10 MR. FISCHER: Okay. That's all I have, Judge.  
11 Thank you.

12 JUDGE BUSHMANN: Thank you, Mr. Bresette. You may  
13 step down.

14 THE WITNESS: Thank you.

15 (Witness excused.)

16 JUDGE BUSHMANN: Let's go ahead and take the next  
17 Kansas City Power & Light witness.

18 MR. STEINER: Company calls Ron Klote.

19 Tender Mr. Klote for cross.

20 JUDGE BUSHMANN: First cross is MECG.

21 MR. WOODSMALL: No questions, Your Honor.

22 JUDGE BUSHMANN: Public Counsel?

23 MR. POSTON: No questions.

24 JUDGE BUSHMANN: Commission Staff?

25 MS. DALE: Just a couple.

1 (Witness previously sworn.)

2 RON KLOTE, testifies as follows:

3 CROSS-EXAMINATION BY MS. DALE:

4 Q Mr. Klotz, are you aware of the contracts between  
5 your Company and Ernst & Young? Are you aware of that  
6 contract?

7 A No, I'm not aware.

8 MS. DALE: I'll have an HC exhibit.

9 JUDGE BUSHMANN: Do we need to be in-camera? Will  
10 you be discussing --

11 MS. DALE: I don't believe we'll be discussing.

12 JUDGE BUSHMANN: The next number would be 244.

13 (OPC Exhibit 244 marked for identification.)

14 BY MS. DALE:

15 Q If you look on page 4, on page 4, item number 5,  
16 sub D.

17 A These pages are not numbered.

18 Q Oh. Well, there's -- okay. The fifth -- the  
19 fifth actual sheet of paper. I believe the backside of it may  
20 have page number 4.

21 A Is that the one with the number 3 at the bottom?

22 Q No, it's the one with the number 4 at the bottom.

23 A Okay. I'm there.

24 Q Okay. Item number 5D, would you agree that in  
25 that contract there is an established meal per diem level?

1           A           Item D says, Per diem meal charges shall not  
2 exceed \$50.

3           **Q           Yeah, I don't want you to -- my question is does**  
4 **Kansas City Power & Light have a similar limit on per diem for**  
5 **its own executives?**

6           A           I don't believe there's a dollar amount.

7                   MS. DALE: Thank you. That's all I have.

8                   JUDGE BUSHMANN: Did you intend to offer that  
9 exhibit?

10                   MS. DALE: Oh, yes, please.

11                   JUDGE BUSHMANN: Any objections to the receipt of  
12 Exhibit 244?

13                   MR. STEINER: Your Honor, he -- he only identified  
14 one page of a multipage document. So I don't believe proper  
15 foundation has been laid for the rest of the document. I  
16 believe he also said he wasn't familiar with the contract. So,  
17 yes, I would object.

18                   JUDGE BUSHMANN: Would you like to ask some  
19 additional questions --

20                   MS. DALE: Yes.

21                   JUDGE BUSHMANN: -- to lay some foundation?

22 BY MS. DALE:

23           **Q           Mr. Klote, can you turn to the first page of**  
24 **this --**

25           A           I'm there.

1 Q -- of the entire document. This appears to be a  
2 response to Chuck Hyneman interrogatory's, date -- date of  
3 response 6-12-15?

4 A Yes.

5 Q And that information was provided by Mark Ellis of  
6 your company?

7 A That's what it states.

8 Q And it was verified on the next page by Tim Rush?

9 A That's what it states.

10 Q And as part of that response is there a document  
11 called Professional Services Agreement Between Ernst & Young,  
12 LLP and Great Plains Energy Services, Incorporated?

13 A It says Amendment 1 to --

14 Q Right.

15 A -- Professional Services Agreement.

16 Q Right. And that Amendment 1 is also verified by?

17 MR. STEINER: Counsel --

18 BY MS. DALE

19 Q -- Mr. Rush?

20 MR. STEINER: Counsel, could I interrupt.

21 MS. DALE: Sure.

22 MR. STEINER: I think I've looked through it -- I  
23 didn't really have time -- and it looks like they are data  
24 request responses. So I would withdraw my objection. It looks  
25 like there's some HC material, though. I don't --

1 MS. DALE: Yes.

2 MR. STEINER: -- see all of it.

3 MS. DALE: I asked that the entire document be --

4 MR. STEINER: So I guess it needs to be marked HC.

5 JUDGE BUSHMANN: Do you wish to withdraw your  
6 objection?

7 MR. STEINER: Yes.

8 JUDGE BUSHMANN: Exhibit 244 HC is received into  
9 the record.

10 (OPC Exhibit 244-HC received into evidence.)

11 MS. DALE: Thank you.

12 JUDGE BUSHMANN: Commissioner questions?

13 COMMISSIONER HALL: I have no questions. Thank  
14 you.

15 JUDGE BUSHMANN: Redirect by Kansas City Power &  
16 Light?

17 MR. STEINER: One question, Your Honor.

18 REDIRECT EXAMINATION BY MR. STEINER:

19 **Q I believe you were asked by Staff on -- the page**  
20 **that she referred to has 4 at the bottom.**

21 A Yes.

22 **Q Number D, is that a daily per diem?**

23 A I'm not familiar with the contract.

24 MR. STEINER: Very good. Thank you.

25 JUDGE BUSHMANN: Anything further?

1                   You may step down, Mr. Klote.

2                   (Witness excused.)

3                   JUDGE BUSHMANN: Let's go ahead and try and take  
4 another witness before lunch.

5                   MS. DALE: Staff calls Mr. Hyneman.

6                   (Witness sworn.)

7                   JUDGE BUSHMANN: Please be seated.

8 CHARLES HYNEMAN, testifies as follows:

9 DIRECT EXAMINATION BY MS. DALE:

10                **Q        Could you please state and spell your name the**  
11 **court reporter?**

12                A        It's Charles R. Hyneman, H-Y-N-E-M-A-N.

13                **Q        And are you the same Charles Hyneman who caused to**  
14 **be filed rebuttal testimony, Staff Exhibit 215, and**  
15 **surrebuttal, Staff 216, both HC and NP?**

16                A        Yes.

17                **Q        Do you have any corrections to that testimony?**

18                A        I have two minor corrections to my surrebuttal  
19 testimony. The first correction is on page 13. It's the  
20 second sentence on line 11 that begins with the word however  
21 and ends with the word correct. I would like to delete that  
22 sentence.

23                           And the second correction is at page 19. And I'd  
24 like to delete the line 5, the first seven words, which were,  
25 Allocable to pools, delete that, and change those words to,



1 Company direct and allocated costs.

2 Q Are there any other corrections?

3 A No.

4 Q Thank you. With those corrections, if I asked you  
5 all the questions that are contained in your testimony, would  
6 your answers be the same?

7 A Yes, they would.

8 Q And are they true and correct, to the best of your  
9 knowledge?

10 A Yes, they are.

11 MS. DALE: Thank you. With that I would offer  
12 Exhibits 215 and 216, with the caveat that Mr. Hyneman will  
13 appear later as well.

14 JUDGE BUSHMANN: Since he's appearing later, I'd  
15 like to hold off until the last time he testifies to offer, and  
16 then we can take objections at that point.

17 MS. DALE: That would be fine. And I tender him  
18 for cross. Thank you.

19 JUDGE BUSHMANN: First cross would be by Public  
20 Counsel.

21 MR. POSTON: No questions.

22 JUDGE BUSHMANN: MEGG?

23 MR. WOODSMALL: No questions.

24 JUDGE BUSHMANN: Kansas City Power & Light?

25 CROSS-EXAMINATION BY MR. FISCHER:

1           **Q       Mr. Hyneman, I'd like to just ask you a question**  
2 **here first about your -- the first correction. You deleted**  
3 **from page 13, the sentence, However, I do not believe this is**  
4 **correct; is that right?**

5           A       Yeah, that was during a review and track changes.  
6 It appeared that that's an extraneous sentence that did not get  
7 deleted.

8           **Q       You're not saying that you -- before were you**  
9 **saying that the Commission was not correct, now you're**  
10 **withdrawing that; is that what's happening here?**

11          A       I think it was saying that the statement and the  
12 question was not correct.

13                   MR. FISCHER: Okay. All right. Thank you.

14                   I think that's all I have, Judge.

15                   JUDGE BUSHMANN: Questions by commissioners?

16                   COMMISSIONER HALL: Yeah. I think just a few.

17 QUESTIONS BY COMMISSIONER HALL:

18           **Q       Good morning.**

19           A       Good morning.

20           **Q       Concerning the AllConnect affiliate transaction --**

21           A       Yes.

22           **Q       -- the relationship between the Company and**  
23 **AllConnect is subject to a -- to a complaint case; is that**  
24 **correct?**

25           A       Yes.

1           **Q       If the resolution of that complaint case is that**  
2 **there was no violation of the affiliate transaction rule and**  
3 **the Company did not do anything contrary to the law or tariff,**  
4 **would that have any bearing on the allocation that you're**  
5 **seeking in this case?**

6           A       Well, the issue with AllConnect is two-tiered.  
7 One is the violation of the affiliate transaction rule. The  
8 other is the customer service issues that Ms. Kremer will be  
9 addressing after me today. We don't believe that -- or we  
10 believe that the relationship between KCPL and AllConnect is  
11 detrimental to its customer service.

12                   Now, if you find that there's no violation of the  
13 affiliate transaction rules, then the adjustment that I made,  
14 we would recommend to pull in the revenues that KCPL is  
15 receiving from AllConnect and reflect the expenses to make it a  
16 regulated service, if the Commission finds that that's  
17 appropriate.

18           **Q       Well, how would you recommend that the Commission**  
19 **handle this issue in that we won't be making a determination on**  
20 **the complaint case until a later day?**

21           A       That's -- that's the problem. It would have to be  
22 addressed in maybe the KCPL GMO case that's coming up, in that  
23 case, because that's -- AllConnect is also an issue in that  
24 case. So that's coming up soon, and it would have to be issued  
25 in that case.

1           **Q       Okay. Second line of questioning concerns the**  
2 **Company's A & G costs.**

3           A       Yes.

4           **Q       Are you the -- are you the Staff witness that**  
5 **sponsored the Staff report on this issue?**

6           A       My testimony addresses corporate allocations,  
7 which are indirectly related to A & G costs.

8           **Q       Well, let me ask you this -- and if you can't**  
9 **answer, you can defer to someone else. But if -- if the**  
10 **Commission were to require all of the allocations sought by**  
11 **Staff in this case, how would that manifest itself in the**  
12 **Company's A & G costs?**

13          A       Well, again, there are several adjustments. The  
14 first adjustment that Staff's proposing is to eliminate the use  
15 of what KCPL refers to as a Utility Mass formula. What it's  
16 saying is that there are costs for just the utilities, KCPL,  
17 and GMO mand St. Joe Light & Power, and that those costs should  
18 only be allocated to them.

19                   Now, we're finding that costs incurred by KCPL on  
20 a routine basis that should benefit all Company operations are  
21 only being charged to the utilities. So for KCPL purposes,  
22 that would reduce the amount of costs that's allocated to them.

23          **Q       My understanding is is that Staff is arguing that**  
24 **the Company's A & G costs are out of line with other companies**  
25 **in Missouri?**

1           A           Staff has taken that position that -- and I'm --  
2 that may be in another witness testimony. That may be -- if  
3 it's addressed, it may be in Mr. Featherstone's testimony. I  
4 know we've addressed it in the past, but as far as I know that  
5 is an OPC/MECG issue in this case.

6                   COMMISSIONER HALL: Okay. Thank you.

7                   JUDGE BUSHMANN: Recross based on Commission  
8 questions? Public Counsel?

9                   MR. POSTON: No questions.

10                  JUDGE BUSHMANN: MECG?

11                  MR. WOODSMALL: No questions.

12                  JUDGE BUSHMANN: Kansas City Power & Light.

13                  MR. FISCHER: No, thank you?

14                  JUDGE BUSHMANN: Redirect by Staff.

15                  MS. DALE: No, thank you?

16                  JUDGE BUSHMANN: Mr. Hyneman, you may step down,  
17 sir.

18                   (Witness excused.)

19                  JUDGE BUSHMANN: We'll try to take another one.  
20 Ms. Kremer.

21                  MS. DALE: Staff calls Lisa Kremer.

22                   (Witness sworn.)

23                  JUDGE BUSHMANN: Please be seated.

24                   You may proceed.

25                  LISA KREMER, testifies as follows:

1 DIRECT EXAMINATION BY MS. DALE:

2 Q Could you please state and spell your name for the  
3 court reporter, please?

4 A Yes. Lisa Kremer. L-I-S-A. K-R-E-M-E-R.

5 Q And are you the same Lisa Kremer who caused to be  
6 filed Staff Exhibit Number 221, surrebuttal testimony of  
7 Lisa A. Kremer, HC and NP?

8 A Yes.

9 JUDGE BUSHMANN: Ms. Kremer, could you get the  
10 microphone a little bit --

11 THE WITNESS: Yes.

12 JUDGE BUSHMANN: -- closer to you? Thank you.

13 THE WITNESS: Certainly.

14 BY MS. DALE:

15 Q Do you have any corrections to that testimony?

16 A Not that I'm aware of.

17 Q Then if I asked you those same questions today,  
18 your answers would be the same?

19 A Yes.

20 Q And are they correct, to the best of your  
21 knowledge?

22 A They are.

23 MS. DALE: Thank you. With that, I believe this  
24 is Ms. Kremer's only time on the stand, so I would offer 215 --  
25 what did I say?

1 JUDGE BUSHMANN: 221.

2 MS. DALE: 221, both HC and NP.

3 JUDGE BUSHMANN: Any objections?

4 Hearing none, that exhibit is received into the  
5 record.

6 (OPC Exhibit 221 received into evidence.)

7 MS. DALE: Thank you. With that, I tender  
8 Ms. Kremer for cross.

9 JUDGE BUSHMANN: First cross would be by Public  
10 Counsel.

11 MR. POSTON: No questions. Thank you.

12 JUDGE BUSHMANN: MEGG?

13 MR. WOODSMALL: No questions.

14 JUDGE BUSHMANN: Kansas City Power & Light?

15 MR. STEINER: Thank you.

16 CROSS-EXAMINATION BY MR. STEINER:

17 Q Good morning, Ms. Kremer.

18 A Good morning.

19 Q I saw you earlier. I think your counsel told the  
20 Commission that there was Aquila management audit done. And do  
21 you know the case number of that?

22 A I do. And, Mr. Steiner, I apologize because I had  
23 given Ms. Dale the inaccurate date of 2008. And that was  
24 actually in 2006, and the case number was E0-2006-0356.

25 Q Okay. Thank you.

1 MR. STEINER: I'd like to mark an exhibit.  
2 (Company Exhibit 147 marked for identification.)

3 BY MR. STEINER:

4 Q Do you recognize what's been marked as  
5 Exhibit 147?

6 A I do, sir.

7 Q And it's your data request to the Company and the  
8 Company's response; is that correct?

9 A Yes, the response on 6-17-2015.

10 MR. STEINER: Your Honor, I'd like to offer the  
11 admission of Exhibit 147 into the record.

12 JUDGE BUSHMANN: Any objections?

13 Exhibit 147 is received into the record.

14 (Company Exhibit 147 received into evidence.)

15 MR. STEINER: I don't have any other questions.

16 JUDGE BUSHMANN: Questions by commissioners?

17 QUESTIONS BY COMMISSIONER HALL:

18 Q Good morning. Could you summarize for me what  
19 the -- what Staff's position is with regards to AllConnect?

20 A Yes, sir. I would say we really have two areas of  
21 concern. One is that, number one, customer data is a value.  
22 The Company should have sought Commission approval before  
23 selling that data to AllConnect.

24 In addition, the Company is, in our opinion,  
25 violating the affiliate transactions rule. The AllConnect



1 agreement is between AllConnect and GPE-S, not KCPL. GPE-S is  
2 an affiliate of KCPL.

3 The Company's also violating the Commission  
4 complaint rules that say the utility should be handling the  
5 inquiries, complaints from customers. And when customers call  
6 KCPL and their calls are transferred without their consent to  
7 AllConnect and the customer has a complaint with AllConnect,  
8 KCPL defers the response of that -- the investigation of that  
9 complaint to AllConnect. So there's that bucket of concern.

10 **Q Okay.**

11 A I'm sorry.

12 **Q And that bucket of concern is -- is being -- will**  
13 **be resolved through the complaint case?**

14 A I believe so.

15 **Q Okay.**

16 A But the other bucket of concern, and I would say  
17 this is as equally important -- some attorneys might disagree,  
18 but I would say it is -- and that's the whole idea that  
19 customers are being forced to AllConnect. When they call KCPL  
20 as to regain service, if they're -- well, if they're an  
21 existing customer and they're transferring within the KCPL  
22 system. If they're a new customer and they're starting,  
23 initiating service with KCPL, KCPL automatically without the  
24 customer's consent, they direct those calls to AllConnect.

25 We've got scripts, and I won't take your time with

1 all of that, but there's two types of ways to transfer calls.

2 **Q But --**

3 A I'm sorry.

4 **Q It sound -- no need to apologize. I interrupted**  
5 **you.**

6 A Okay.

7 **Q The -- what you're describing now though is also**  
8 **subject to the complaint case, is it not?**

9 A It is. It's a portion of it, yes, sir.

10 **Q Okay. All right.**

11 A It's in there. Absolutely.

12 **Q Keep going.**

13 A The confirmation model and the transfer model.

14 And these terms are -- believe me Staff has had to keep our  
15 heads straight on, okay, which model is it they're using. It's  
16 the confirmation model. And that -- and in their data request  
17 responses they tell us that model is designed to maximize the  
18 number of calls that go to AllConnect because -- and this is an  
19 HC issue; I'll stay away from the number. But KCP&L is paid, I  
20 would say, a -- a significant amount of money for every call  
21 they transfer to AllConnect, which they book to the  
22 nonregulated side of their business.

23 There's also the transfer model, which is where --  
24 I'll back up here a moment. The confirmation model, they tell  
25 the customers the reason they're going to transfer the call is

1 to -- two reasons: Verify the accuracy of the customer's order  
2 that they've just given to KCP&L rep and to get the  
3 confirmation number. So they're kind of -- they have the hook  
4 in the customer; we're going to transfer you now so you can get  
5 confirmation of your service and also so that we can verify the  
6 accuracy of your order.

7 The transfer model gives the customer everything  
8 up front; the confirmation number, they know they have service,  
9 all of that. And then they say -- they ask the customer for  
10 consent: Now, would you like to be transferred to AllConnect  
11 so that they can help you with other home services during your  
12 move? KCPL is not using that model. They're using the  
13 confirmation model.

14 **Q And what type of allocation is Staff seeking in**  
15 **this case related to AllConnect?**

16 A Sir, I think -- and I'll have to -- I'm looking at  
17 Mr. Hyneman here, because he really is not expert on that. I  
18 think Staff is just saying the entire situation with AllConnect  
19 is -- is wrong and -- and Mr. Hyneman has put back in the  
20 money -- I think KCPL tried to take out a sliver of the call  
21 center costs to transfer the calls over. That's the \$41,000.  
22 And I think Mr. Hyneman has plugged that back in. And what he  
23 is doing with the nonreg money, the -- I can't recall what --  
24 what Staff is doing with that.

25 **Q Okay. Do you -- do you believe it is possible for**

1 **the Commission to resolve the AllConnect issue as it relates to**  
2 **this rate case without prejudging issues that are at issue in**  
3 **the complaint case?**

4 A Commissioner, I -- I don't know. I'm not sure.

5 COMMISSIONER HALL: All right. Thank you.

6 JUDGE BUSHMANN: Commissioner Rupp?

7 COMMISSIONER RUPP: Yes.

8 QUESTIONS BY COMMISSIONER RUPP:

9 **Q I just wanted to clarify something that you said**  
10 **when I was taking notes to make sure I wrote it down. When you**  
11 **were explaining that when people call in to -- when they get**  
12 **transferred, are those just I'm moving or transfer my service**  
13 **or are those all calls I have a complaint about something**  
14 **and -- could you clarify that?**

15 A I'd be happy to. And it's an excellent question.  
16 It's all new service orders, and it's only new service orders.

17 **Q Okay.**

18 A It's I've got an outage --

19 **Q Okay.**

20 A Absolutely.

21 COMMISSIONER RUPP: That's what I needed. Thank  
22 you.

23 JUDGE BUSHMANN: Recross based on Commission  
24 questions?

25 Public Counsel?

1 RE CROSS-EXAMINATION BY MR. POSTON:

2 Q Just to follow up on that last one. You said it  
3 was all new service orders?

4 A Yes.

5 Q Are you saying that's the only type of call that  
6 gets transferred to AllConnect?

7 A It's the new service and then also the  
8 transferring service. So it's a moving situation.

9 MR. POSTON: Okay. All right. Thank you.

10 JUDGE BUSHMANN: Recross by MECG?

11 MR. WOODSMALL: No, thank you.

12 JUDGE BUSHMANN: Kansas City Power & Light?

13 MR. STEINER: No, thank you.

14 JUDGE BUSHMANN: Redirect by Staff?

15 MS. DALE: Just one question.

16 REDIRECT EXAMINATION BY MS. DALE:

17 Q When you were answering Commissioner Hall's  
18 questions about the allocation, isn't what Mr. Hyneman has done  
19 is just take out all of the costs and revenues associated with  
20 AllConnect as if it didn't exist?

21 A I believe so.

22 MS. DALE: Thank you.

23 JUDGE BUSHMANN: Thank you, Ms. Kremer. That  
24 completes your testimony.

25 (Witness excused.)

1 JUDGE BUSHMANN: I wanted to poll Counsel. We've  
2 been going about an hour and a half, but we only have one  
3 witness left. If anybody's going to be doing any substantial  
4 cross, I'd prefer to take a break now and come back after lunch  
5 to do that witness.

6 MR. FISCHER: Judge, I'm not sure I'd call it  
7 substantial. I do have questions for Mr. Kollen. I don't know  
8 how long it will take. We've got 30 minutes. I can -- before  
9 noon. I can try to get a lot of that done.

10 JUDGE BUSHMANN: Okay. Why don't we go --

11 MR. FISCHER: Maybe we can take a quick break and  
12 just -- then go forward. I don't know. Whatever you'd like.

13 JUDGE BUSHMANN: Let's just go and try it, see how  
14 it goes.

15 MECG want to call their witness.

16 MR. WOODSMALL: Thank you, Your Honor. MECG calls  
17 -- MECG and OPC calls Lane Kollen.

18 (Witness sworn.)

19 JUDGE BUSHMANN: Please be seated.

20 You may proceed.

21 MR. WOODSMALL: Thank you, Your Honor.

22 LANE KOLLEN, testifies as follows:

23 DIRECT EXAMINATION BY MR. WOODSMALL:

24 Q Would you state your name for the record.

25 A My name is Lane Kollen.

1           **Q           And by whom are you employed?**

2           A           I'm employed as a vice president and principal of  
3 the firm J. Kennedy & Associates, Incorporated.

4           **Q           And who has retained you for your appearance in**  
5 **this case?**

6           A           MES -- MEEG and OPC.

7           **Q           And did you cause to be filed in this case what**  
8 **has been marked Exhibit 500, your direct testimony; and**  
9 **Exhibit 501, your surrebuttal testimony?**

10          A           Yes.

11          **Q           Do you have any corrections to make to that**  
12 **testimony?**

13          A           No.

14          **Q           If I were to ask you the questions contained**  
15 **therein, would your answers today be the same?**

16          A           Yes.

17          **Q           And are those answers correct to your -- to the**  
18 **best of your knowledge information and belief?**

19          A           Yes.

20                   MR. WOODSMALL: Your Honor, I'd offer -- this is  
21 the only time Mr. Kollen will be taking the stand. So I'd  
22 offer Exhibits 500 and 501. Tender the witness for  
23 cross-examination.

24                   JUDGE BUSHMANN: Any objections to the receipt of  
25 those exhibits?

1                   Hearing none, they're received into the record.  
2                   (MECG/OPC Exhibits 500 and 501 received into  
3 evidence.)

4                   JUDGE BUSHMANN: First cross would be by Staff.

5                   MS. DALE: I have no questions. Thank you.

6                   JUDGE BUSHMANN: Kansas City Power & Light?

7                   MR. FISCHER: Yes, Judge.

8 CROSS-EXAMINATION BY MR. FISCHER:

9                   **Q        Mr. Kollen, as I understood what you just told**  
10 **Mr. Woodsmall, you're appearing today on behalf of both the**  
11 **Missouri Office of the Public Counsel and the Midwest Energy**  
12 **Consumers Group; is that right?**

13                  A        Yes.

14                  **Q        Is it correct to assume that your time and**  
15 **expenses are being split equally between those two groups?**

16                  A        No. I think about 41 percent is going to OPC and  
17 the residual to MECG.

18                  **Q        Can you share what your total would be for this**  
19 **project?**

20                  A        Yes. Our budget is \$41,000.

21                  **Q        Mr. Kollen, would you turn to page 2 of your**  
22 **direct testimony? At lines 7 through 9 you state, I previously**  
23 **testified before the Missouri Public Service Commission in case**  
24 **number T0-97-397. In that proceeding I addressed revenue**  
25 **requirements, rate of return, and price cap regulation. Is**



1 **that right?**

2 A Yes.

3 Q **On whose behalf did you testify in that case, do**  
4 **you remember?**

5 A Yes. It was an affiliate of MCI.

6 Q **Okay. And did you file rebuttal testimony in that**  
7 **case?**

8 A I don't recall that I did.

9 Q **Did you file any other testimony besides rebuttal**  
10 **testimony that you remember?**

11 A We can check my Exhibit LK-1, if you would give me  
12 just a moment. I don't recall. I just have the docket listed  
13 in that instance. I don't recall if I filed direct and  
14 rebuttal or surrebuttal.

15 Q **Is it possible that you filed rebuttal and revised**  
16 **rebuttal in that case?**

17 A It may be. I don't recall.

18 Q **Is it correct that your participation in that case**  
19 **was limited to filing whatever you filed on behalf of MCI**  
20 **Telecommunications and MCI Metro Access Transmission Services,**  
21 **Inc.?**

22 A Yes.

23 Q **And do you recall, did the Missouri Commission**  
24 **accept your recommendations in that case?**

25 A I do not recall. I did not review the testimony

1 in conjunction with my preparation for this case.

2 **Q So you don't know if the final order relied on**  
3 **your testimony in that case?**

4 A I do not know.

5 **Q Do you recall if the Commission struck the**  
6 **entirety of your testimony in that case?**

7 A I do not recall.

8 MR. FISCHER: Judge, could I approach the witness?

9 JUDGE BUSHMANN: You may.

10 BY MR. FISCHER:

11 **Q Mr. Kollen, I'd like to hand you an order**  
12 **regarding motion to strike in case number T0-97-397, which is**  
13 **dated June 27th, 1997. And I'd like to ask you to read into**  
14 **the record the second order that I've highlighted there.**

15 A That the rebuttal and revised rebuttal testimony  
16 of Lane Kollen filed on behalf of MCI Telecommunications  
17 Company and MCI Metro Access Transmission Services, Inc. is  
18 stricken in its entirety and will not be allowed into evidence.

19 MR. FISCHER: Judge, I'd request the Commission  
20 take official notice of that order. I've got a copy, if you  
21 prefer to have one for your records.

22 JUDGE BUSHMANN: Any objection to receiving that  
23 order of the Commission into the record of this hearing?

24 MR. WOODSMALL: Yeah, I fail to see the relevance.

25 MR. FISCHER: It just goes --

1 MR. WOODSMALL: Telecom Company. It has nothing  
2 to do with management audits, A & G costs. I fail to see the  
3 relevance.

4 MR. FISCHER: Goes to credibility, Judge.

5 JUDGE BUSHMANN: I agree.

6 I think I would prefer to mark it rather than take  
7 official notice, since we have a copy. That would be  
8 Exhibit 148.

9 MR. WOODSMALL: Exhibit one-forty what?

10 JUDGE BUSHMANN: 148.

11 MR. WOODSMALL: Thank you.

12 (Company Exhibit 148 marked for identification.)

13 JUDGE BUSHMANN: Any other objections? It will be  
14 received into the record.

15 (Company Exhibit 148 received into evidence.)

16 MR. FISCHER:

17 **Q Mr. Kollen, is it correct that the Commission did**  
18 **not rely upon your testimony in the ultimate report and order**  
19 **in that case?**

20 **A** It would appear true, that that would be true.  
21 But I think if we go back to page 3 and you look at the  
22 circumstances -- and this does refresh my recollection -- it  
23 says, The Commission has considered the entire case file in  
24 this proceeding, including SWBT's motion to strike and the  
25 responses thereto, as well as the testimony in question and

1 finds that SWBT's motion should be granted in part. The  
2 Commission will strike the rebuttal and revised rebuttal  
3 testimony of MCI and MCI Metro Witness Lane Kollen in its  
4 entirety. And if you go on to read that, it's because the  
5 testimony is on a subject matter that the Commission decided it  
6 would not address, it would not hear testimony.

7 So, you know, that was the purpose, not because of  
8 a lack of expertise or anything of that nature. At least  
9 that's my reading of this.

10 MR. FISCHER: Judge, I would also ask the  
11 Commission to take official notice of the report and order in  
12 that case issued on June 27th, 1997.

13 MR. WOODSMALL: Your Honor, relevance.

14 MR. FISCHER: Once again, goes to credibility.

15 MR. WOODSMALL: What's the order say that  
16 establishes anything about credibility?

17 MR. FISCHER: The order addresses the  
18 circumstances surrounding Mr. Kollen's -- the testimony and the  
19 reason it was stricken. And it goes more to just the fact that  
20 they decided not to address the issues.

21 MR. WOODSMALL: I think if he wants to offer it,  
22 he should have provided a copy. I can't see it. I don't know  
23 if it goes to credibility. You know, if I can see it, then  
24 maybe I can make that determination.

25 MR. FISCHER: I'm just asking the Commission to

1 take official notice of one of its own report and orders.

2 JUDGE BUSHMANN: Commission can take official  
3 notice of its own records. So since this is a record of the  
4 Commission, I'll take official notice of the report and order  
5 in that case.

6 MR. FISCHER: Thank you.

7 BY MR. FISCHER:

8 Q Let's see. Mr. Kollen on page 2 you say, In that  
9 proceeding I addressed revenue requirements, rate of return,  
10 and price cap regulation; is that right?

11 A Yes.

12 Q Would you like to clarify or amend any portion of  
13 that?

14 A I don't think so. I mean, that is repeatedly  
15 essentially in the order regarding the motion to strike. And  
16 apparently that was the predicate for the motion to strike,  
17 that SWBT maintains that the testimony of these rebuttal  
18 witnesses -- it was not only me, but Don Price as well -- is  
19 irrelevant to any issue in this proceeding and that the  
20 testimony seeks to litigate issues beyond the scope of this  
21 docket. And then it goes on to note that the testimony of Lane  
22 Kollen is focused on was exclusively on allegations of  
23 overearnings. SWBT contends the same thing with respect to Don  
24 Price, asserts that the Price Gap Statute is unconstitutional  
25 and that claims that this testimony on the unconstitutionality

1 of the statute is erroneous.

2 MR. FISCHER: Judge, I think -- I think there's no  
3 question pending at this point.

4 THE WITNESS: No, you asked me if -- if I wanted  
5 to amend my testimony --

6 BY MR. FISCHER:

7 Q And you said no?

8 A -- in this proceeding.

9 Q And you said no?

10 A And I said no.

11 Q Is that the only case that you've presented  
12 testimony before the Missouri Public Service Commission?

13 A I believe that's correct.

14 Q Would it be correct to conclude then that the  
15 Missouri Commission has never adopted any of your  
16 recommendations in past proceedings?

17 A Well, that is correct, yes.

18 Q I believe beginning on page 4 of your direct, you  
19 develop numerous cost comparisons between KCPL, GMO, Empire,  
20 Westar, and Ameren Missouri; is that right?

21 A Starting on page 4, that's correct.

22 Q And I believe those tables or those cost  
23 comparisons were based on FERC Form 1 data that was filed by  
24 those utilities; is that correct?

25 A Yes.

1           Q           And that would be true for pages 5, 6, 8, 10, and  
2 11, I believe?

3           A           Yes.

4           Q           And then is it also true that you've got some  
5 tables in your Exhibits LK-2, LK-3, and LK-4 that are based on  
6 FERC Form 1 data?

7           A           Yes.

8           Q           Would you turn to page 15 of your direct? On  
9 lines 1 through 5 you say -- state, In addition, the O & M  
10 expenses may cause the underlying excessive A & G expenses  
11 either through the activities themselves or the accounting for  
12 the activities. For example, there are differences among  
13 utilities in the way they account for expenses between the  
14 functional O & M expense accounts or the A & G expense  
15 accounts; is that right?

16          A           Yes, that's true.

17          Q           Are you suggesting there that there are  
18 differences among utilities in the way they account for  
19 expenses, including A & G expenses?

20          A           Yes. There are differences in the way that  
21 utilities account for O & M expenses and administrative and  
22 general expenses. And that's why in a top-down type of  
23 analysis like I have performed and like the Staff has  
24 performed, you could get indications of costs and the  
25 relatively costs among the utilities --

1 Q Mr. Kollen --

2 A -- but it's not determinative.

3 Q -- sometimes the utilities account for certain  
4 expenses in O & M expense accounts, while other utilities might  
5 account for the same type of expenditure in an A & G account;  
6 is that -- is that what your concern is?

7 A That's not a concern of mine. That's a fact.

8 Q That's a fact. Okay. Very good. And I believe  
9 you give an example of that occurrence on page 15, line 6  
10 through 7 where you state, Some utilities record contract  
11 service expenses -- expenses in account 923, outside services,  
12 but others record such expenses in the functional O & M expense  
13 accounts; is that right?

14 A Yes, that's correct.

15 Q Now, FERC -- FERC account 923, that's -- that  
16 would be classified as an A & G account; right?

17 A Yes, that's correct.

18 Q Is it also correct to conclude that you believe  
19 some utilities record contract services in accounts which are  
20 not A & G accounts?

21 A Yes, different utilities handle certain expenses  
22 in a different manner. For example, tree trimming expense for  
23 some utilities, in fact most utilities, is recorded in the  
24 distribution O & M expense, the functional accounts. Then when  
25 you get into other types of contract service, for example,



1 engineering, mapping services, those types of things, some  
2 utilities will record those expenses in the functional  
3 distribution O & M expense accounts and some will put that into  
4 administrative and general expenses.

5 **Q Mr. Kollen, would another example be headquarters**  
6 **buildings? Like Kansas City Power & Light, they lease their**  
7 **headquarters building; is that your understanding?**

8 A Well, there are differences in lease expense. For  
9 example, service centers may be leased by one utility; they may  
10 be owned by another utility.

11 **Q And in the case of KCP&L and GMO, do you -- do you**  
12 **know that they lease their headquarters buildings?**

13 A I do not know that, have personal knowledge. I've  
14 read that in Mr. Bresette's testimony, but I don't know that.

15 **Q Are you aware that there are other public**  
16 **utilities, like Union Electric and Empire District in this**  
17 **state that own their own headquarters buildings?**

18 A Again, I don't know that or have personal  
19 knowledge. But it is true that different utilities will lease  
20 assets. The lease expense will either go into the functional  
21 expense account or it will go into the administrative and  
22 general accounts. And those are the types of things you would  
23 look at, quite frankly, in a management audit.

24 **Q Do you happen to know if Westar Energy, another**  
25 **one of the companies that you have listed on your cost**

1 compare -- cost comparison tables, whether that -- that utility  
2 owns or leases its -- its headquarters building?

3 A I don't know.

4 Q But, in any event, it's correct that public  
5 utilities would account for the costs of their headquarters  
6 buildings differently, depending on whether they own or lease  
7 them; right?

8 A Well, it's true not only of corporate headquarters  
9 buildings, but it's true of information technology equipment.  
10 It's true of any number of assets. And that's why it's  
11 important to get inside of the data. As I've said in my  
12 testimony, the A & G expense comparisons are indicative, but  
13 they're not determinative.

14 Q Now, amortizations of regulatory assets and  
15 liabilities, that could be included in an A & G account as  
16 well; right?

17 A It could be. Often they're not, but it could be.

18 Q So solar -- solar rebates could end up in A & G in  
19 one company in an A & G account while maybe not in another;  
20 correct?

21 A Yes, that's true.

22 Q Is that one of the reasons that you testify on  
23 page 12 of your direct at line 2 that your FERC account cost  
24 comparisons are not determinative, but only indicative of cost  
25 problems?

1           A           Yes, because the metrics that you look at by doing  
2 these types of comparisons, again, are indicative. But because  
3 there are some differences in accounting among utilities and  
4 there are differences in the way the utilities actually  
5 operate, you have to go deeper. And that would be something  
6 that a management auditor would look into.

7           **Q           Since public utilities account for costs**  
8 **differently, wouldn't you agree it's important to ensure that**  
9 **any comparison of A & G costs between utilities are done on an**  
10 **apples-to-apples basis?**

11          A           Well, I think you have to start someplace. And  
12 what we've done here is --

13          **Q           Is that true or not?**

14          A           It is true that you need to compare costs on an  
15 apples-to-apples basis. And, in fact, we have done so from a  
16 top-down perspective. Of course you can refine those  
17 comparisons. There's no question about that. But from a  
18 top-down perspective, the A & G expenses and the metrics that  
19 we have looked at are indicative of excessive costs.

20          **Q           Did you include for Westar in your cost**  
21 **comparisons the FERC Form 1 data for both KCPL and K & G --**  
22 **KG&E?**

23          A           I don't believe so.

24          **Q           Okay.**

25          A           But I would have to check.

1           **Q       Let's turn to page 14 of your direct. There you**  
2 **recommend that the Commission direct KCPL to undergo a**  
3 **management audit by an independent auditor for the purpose of**  
4 **identifying cost savings and efficiencies; is that right?**

5           A       Yes, that's correct.

6           **Q       And I guess that's probably your fundamental --**  
7 **one of your fundamental recommendations in the case; right?**

8           A       I don't know how you would define fundamental --

9           **Q       Okay.**

10          A       -- but it is a primary recommendation, correct.

11          **Q       Have you read all the Company's testimony in this**  
12 **case?**

13          A       With respect to these issues, yes.

14          **Q       Did you read the testimony of the chief operating**  
15 **officer, Scott Heidtbrink, where he talked about the**  
16 **Reliability One Award for the best reliability performance in**  
17 **the Plains region for June 2013?**

18          A       I may or may not have. I don't recall that  
19 specifically.

20          **Q       Okay. You don't have reason to be concerned that**  
21 **that's not correct; right?**

22          A       I don't think I've addressed that.

23          **Q       Okay. Would you have read about his statements**  
24 **that this is the seventh consecutive KCPL -- or seventh**  
25 **consecutive year that KCPL has received this recognition?**

1 A I don't recall whether he said that or not.

2 Q Would you explain to the Commission what the term  
3 SAIDI means?

4 A I can. It's a System Average Interruption  
5 Duration Index. It's a measure of reliability.

6 Q Do you believe that the system reliability is an  
7 important measurement for the performance of an electric  
8 utility?

9 A Of course.

10 Q Do you think it would be important that KCPL have  
11 as a goal to excel in that area of system reliability?

12 A Yes, I do. I did not address reliability in my  
13 testimony. I address the cost structure of the Company. But,  
14 yes, reliability is important. Safety is important.

15 Q Did you happen to notice in Mr. Heidtbrink's  
16 testimony that he indicated that the SAIDI for KCPL is in the  
17 top -- top 25 percentile of the 71 companies in the Midwest?

18 A I just don't recall.

19 Q Okay. But, in any event, do you believe the  
20 Commission should encourage KCPL to continue to maintain good  
21 reliability in the top 25 percentile in the Midwest?

22 A Reliability is important.

23 Q Do you know if the Commission's -- or, excuse me,  
24 if the Company submits reports to the Commission Staff  
25 regard -- regarding reliability metrics?

1 A I don't know.

2 Q Do you know if KCPL submits information to the  
3 Commission Staff regarding performance of its -- of its call  
4 centers?

5 A I believe they do.

6 Q Things like abandoned call rates and average speed  
7 of answer and service levels, that kind of thing?

8 A I believe they do.

9 Q And do you know if the Commission Staff has  
10 conducted management audits of public utilities in the past?

11 A My understanding is that it has.

12 Q Do you know if the Commission Staff has conducted  
13 a management audit of what is now the GMO affiliate?

14 A Only what I heard this morning.

15 Q You didn't investigate that before you made your  
16 recommendation?

17 A I was not aware of it.

18 Q Are you aware of what the Staff's position is in  
19 this case on whether the Commission should order a management  
20 audit of Kansas City power & Light?

21 A I don't recall that I saw a Staff position on  
22 that.

23 Q On page 12 of your surrebuttal at line 8, you  
24 mention that there is an initial cost involved to implement  
25 such an audit; is that right?

1 A Yes.

2 Q Where in your testimony did you identify what the  
3 expected cost of the management audit of KCPL would be that  
4 you're recommending?

5 A Well, I think that would be a function of the  
6 request for proposal to a management auditor and the full scope  
7 of the review that was undertaken.

8 Q So you didn't --

9 A I wasn't quite finished.

10 Q I'm sorry.

11 A So the --

12 Q I apologize.

13 A -- the cost, of course, would depend upon the  
14 scope. And that would be something that I believe should be  
15 reviewed specifically by the Company and the Staff, or perhaps  
16 the Commission could give some direction in an order in this  
17 proceeding.

18 Q But you didn't identify in your -- in your  
19 prefiled testimony an estimated cost for this audit?

20 A I -- I don't know what the specific cost would be.  
21 I can give you a range of --

22 Q I --

23 A -- what I've seen.

24 Q I'm asking whether you included anything in your  
25 prefiled testimony on that?

1           A           I did not.

2           **Q           You testified on page 15 at lines 5 through 7 that**  
3 **your firm has performed various management audits of Gold**  
4 **States Utilities, South Central Bell, and various Louisiana**  
5 **cooperatives; is that right?**

6           A           Yes, that's correct.

7           **Q           Based upon those experiences, how much do you**  
8 **believe a management audit of KCPL would cost in 2015 dollars?**

9           A           Well, I can tell you what the cost of those audits  
10 were. They ranged from 50,000 up to about \$700,000.

11          **Q           And which one was the 700, do you remember?**

12          A           It was the Gulf States Utilities audit. It was  
13 very comprehensive. It included staffing levels, compensation,  
14 the types of things -- work process.

15          **Q           Is that the kind of comprehensive audit you're**  
16 **recommending to the Commission in this case?**

17          A           I believe that would be appropriate, because  
18 the -- essentially what -- what we think would be beneficial  
19 here --

20          **Q           I think --**

21          A           -- is bring some outside expertise in; and that  
22 expertise then would look at process, would look at staffing  
23 levels, bring their experience to bear, knowledge in the  
24 industry, knowledge on these different processes that perhaps  
25 is not resident within the utility itself.



1           **Q           Who are the members of the Midwest Energy**  
2 **Consumers Group, if you know?**

3           A           Well, I can tell you. I thought you might ask me  
4 that --

5           **Q           Okay.**

6           A           -- because that's commonly done. I'm reading this  
7 right off from the application for intervention of Midwest  
8 Energy Consumers Group. Would you like me to recite the names?

9           **Q           If you wouldn't mind.**

10          A           Okay. It's an unincorporated association  
11 consisting of large commercial and industrial users of  
12 electricity. For purposes of this case, members of MECG  
13 include Alliant Tech Systems, Inc.; Walmart Stores, Inc.;  
14 United States Gypsum Company; Cargill, Incorporated; North  
15 Kansas City Hospital; Central Plains Cement Company; General  
16 Mills Operation; Ameristar Casino Kansas City; Praxair; Little  
17 Blue Valley Sewer District; DST Realty; Broadway Square  
18 Partners, Show Me Ethanol, Cosentino Service Corp. Those are  
19 the ones that are listed on this application to intervene.

20          **Q           Did you include Walmart?**

21          A           Yes, I did.

22          **Q           Okay. Are these firms willing to pay for the cost**  
23 **of the management audit that you're advocating on their behalf?**

24          A           Well, I think that's a misconception. I think  
25 that there is clearly a cost of the audit; but then the

1 expectation would be that there would be savings resulting from  
2 the audit, and savings of a magnitude much greater than the  
3 cost of the audit.

4 **Q But that --**

5 A So my clients would believe and in discussing this  
6 with counsel, it would be our expectation that there would be  
7 an order of magnitude savings in excess of the cost so that  
8 there would be no net cost to my clients in this case and, in  
9 fact, would be benefits.

10 **Q Would -- would your clients, particularly Walmart,**  
11 **be willing to put up the initial \$750,000, if that's what it**  
12 **costs?**

13 A Well, I don't know why you would expect Walmart to  
14 do that. This is something that the utility is undertaking,  
15 just like it undertakes other investment, and with the  
16 expectation that the savings would pay for the cost of the  
17 audit.

18 **Q And if the --**

19 A Typically it is not expected in the utility  
20 ratemaking rule where a customer puts up costs for the utility  
21 to undertake a process.

22 **Q But is the answer no, that at least initially your**  
23 **group wouldn't be willing to put up the \$750,000?**

24 A Well, of course not. I don't think that's  
25 appropriate, it's inconsistent with practice in the utility

1 industry, and it's inconsistent with anything in my experience.

2 **Q Okay. Let's turn to your corporate general**  
3 **allocator issue. On page 21 of your direct, at line 14, you**  
4 **state, I recommend that KCP&L charge GPE a management fee of no**  
5 **less than 5 percent to manage its portfolio of regulated and**  
6 **unregulated affiliates. Do you see that?**

7 A Yes, that's correct.

8 **Q Is that right?**

9 A Yes.

10 **Q Did you include in your direct or your surrebuttal**  
11 **a study of the level of services that KCP&L provides to GPE?**

12 A No, that -- we have that level of detail from the  
13 cost allocation manual.

14 **Q When you reference GPE's portfolio of regulated**  
15 **affiliates, are you talking about Kansas City Power & Light**  
16 **Company and KCPL Greater Missouri Operations Company?**

17 A Yes, generally.

18 **Q Are you suggesting that KCPL needs to charge**  
19 **its -- charge GPE a management fee for managing itself?**

20 A It needs to charge the parent company a management  
21 fee for overseeing all of the regulated and unregulated  
22 businesses. Whatever does not get charged out of KCP&L remains  
23 with KCP&L and then is recoverable from customers.

24 **Q So is that --**

25 A And that's the problem.

1           **Q       Is the answer yes, you are suggesting that KCPL**  
2 **needs to charge GPE a management fee for managing itself?**

3           A       KCP&L needs to charge GPE a management fee for  
4 managing all of the companies, including KCP&L and GMO.

5           **Q       So the answer is yes?**

6           A       I don't think I can answer your question charging  
7 a management fee to itself. It's charging the parent company.  
8 In that case the parent company would retain that charge, and  
9 it's a charge that would be made by KCP&L for the services that  
10 it provides to the parent company. So I don't see the  
11 circularity in your question. I don't agree with the -- the  
12 premise, essentially.

13           **Q       Well, you say on 21 at line 14, I recommend that**  
14 **KCPL charge GPE a management fee of no less than 5 percent to**  
15 **manage its portfolio of regulated and unregulated affiliates,**  
16 **which would include KCPL; correct?**

17           A       Yes, that's correct. Because right now KCP&L  
18 incurs those costs but then retains those costs, and they are  
19 then recovered from customers.

20           **Q       Did you include in your direct or your surrebuttal**  
21 **a study of the level of services that KC -- KCPL provides to**  
22 **GMO?**

23           A       Your -- oh, that's a similar question to what you  
24 asked before. But the answer is no, because that's already  
25 included in the cost allocation manual.

1           **Q           That's what those cost allocation manuals do;**  
2 **right?**

3           A           What's that?

4           **Q           Determine the level of allocations from among**  
5 **affiliates.**

6           A           Well, what they do is they describe the services  
7 that are provided and then describe the allocation process.  
8 And my recommendation is a modification to that process  
9 reflected in the present cost allocation manual.

10          **Q           Is it your understanding that that cost allocation**  
11 **manual is currently under review by the Commission Staff in a**  
12 **separate proceeding?**

13          A           Yes.

14          **Q           And have you reviewed that manual?**

15          A           I have attached a copy of it.

16          **Q           And you understand that that's subject to change?**

17          A           Of course it always is.

18          **Q           Now, you state on page 21, line 3 that Ameren**  
19 **Service Company allocates 6.9 percent of its indirect costs to**  
20 **Ameren Corporation; is that right?**

21          A           Yes, that's correct.

22          **Q           When was the last Ameren rate case you**  
23 **participated in?**

24          A           I don't recall that I have participated in an  
25 Ameren case.

1           **Q           I didn't see one on your list, so it's -- you**  
2 **probably have not; is that correct?**

3           A           I don't recall that I have.

4           **Q           Did you include in your testimony your work papers**  
5 **in this case a study of the level of services that Ameren**  
6 **Services Company provides to Ameren Corporation?**

7           A           No, I don't think it's necessary.

8           **Q           You also state on page 21 in your direct at lines**  
9 **4 through 5 that Southern Company Services allocates**  
10 **3.8 percent of its indirect costs to Southern Company; is that**  
11 **right?**

12          A           Yes, that's correct.

13          **Q           Did you include in your direct or your surrebuttal**  
14 **or your work papers a study of the level of services provided**  
15 **by Southern Company Services to Southern Company?**

16          A           No, nor do I think it is necessary.

17                   MR. FISCHER: I think that's all I have, Judge.

18          Thank you.

19                   JUDGE BUSHMANN: Questions by commissioners?

20          QUESTIONS BY COMMISSIONER HALL:

21          **Q           Good morni ng.**

22          A           Good morni ng.

23          **Q           Or good afternoon. Excuse me.**

24          A           Just into the afternoon.

25          **Q           Yeah. What services are provided by KCP&L to its**

1 **parent?**

2 A A full range of services. It includes executive  
3 services, human resources, managing the unregulated companies.  
4 Everything that is done on behalf of the parent company is done  
5 by KCP&L.

6 **Q Are there --**

7 A GPE doesn't have any employees or --

8 **Q Are any of the services that you just listed not**  
9 **services that are also for the benefit of KCP&L?**

10 A No. That -- that's correct. In other words, the  
11 costs are incurred for all of the entities under the GPE, the  
12 Great Plains Energy, umbrella. There's no question about that.  
13 The question is whether or not KCP&L is allocating enough costs  
14 up to the parent company for performing the oversight function,  
15 the management function of all of the GPE businesses.

16 The executives reside in KCP&L. All of the costs  
17 reside in KCP&L. The question is whether enough costs are  
18 pushed out and charged to the parent company. And I don't  
19 believe that they are.

20 **Q So currently KCP&L allocates .49 percent of its**  
21 **costs to -- to the parent?**

22 A There are direct charges as well. But of the  
23 remaining charges that are not directly assigned to other  
24 affiliates, only .49 percent of the administrative and general  
25 expenses are allocated out and -- and some of the O & M

1 expenses as well.

2 **Q Okay. And pardon my ignorance, but what are**  
3 **indirect expenses as opposed to direct expenses?**

4 A Direct expenses are those expenses that can be  
5 charged for specific -- specifically identifiable services  
6 provided to another entity.

7 So, for example, if KCP&L does something for GMO,  
8 does a study on tire replacement for the fleet -- for the line  
9 trucks for GMO, the cost of that study is going to be charged  
10 directly to GMO, and so that then reduces the pool of  
11 administrative and O & M expense dollars that KCP&L has on its  
12 books before other allocations.

13 That second step is called an allocation of the  
14 indirect costs. Anything that isn't directly assigned to  
15 another affiliate is an indirect cost, and then that would be  
16 allocated out to the other affiliates on some -- presumably  
17 some measure of cost causation.

18 **Q And so -- so how does it work on the books? If**  
19 **you -- if you've got a .49 percent allocation, would that --**  
20 **would that appear under each of these indirect costs or are**  
21 **they -- or is it -- is it applied -- how is it applied?**

22 A Okay. Essentially KCP&L incurs the costs. And  
23 let's say they incur \$100 worth of cost and none of it is  
24 directly assignable to any other affiliate. So they now have  
25 to determine where that \$100 goes. Does it stick with KCP&L or



1 does some of it go up to Great Plains Energy? Does some of it  
2 go to GMO? Does some of it go to some of the unregulated  
3 entities?

4           And there are various size-based measures that are  
5 used to allocate these indirect costs. And the one that you've  
6 heard today is the general allocator. And so these then reduce  
7 down to a formula; and a certain percentage then goes to, for  
8 example, Great Plains Energy. That formula provides only  
9 .49 percent to Great Plains Energy. But the formula is total  
10 operating expenses for each one of the affiliates, including  
11 Great Plains Energy, divided by total operating expenses  
12 incurred by Kansas City Power & Light.

13           Well, as you can imagine, if you have Great Plains  
14 Energy that doesn't incur any of its own costs that it's going  
15 to have very little in its fraction of Kansas City Power &  
16 Light's indirect costs that would be allocated to it. So --  
17 and, of course, that is borne out by reality that if you have  
18 \$100, only 49 cents goes up to Great Plains Energy because,  
19 using that general allocator Great Plains Energy, which has  
20 nothing in it, no employees, no expenses, no assets to speak of  
21 really, because it's parked all of the assets and expenses in  
22 other affiliates, primarily Kansas City Power & Light, very  
23 little of those indirect costs are going to be allocated out of  
24 Kansas City Power & Light to Great Plains.

25           **Q           And so the effect of your recommendation would be**

1     **a decrease in the revenue requirement by 500 -- \$571,000?**

2             A         That's correct, yes.

3             **Q         Do you know if -- if this Commission has ever made**  
4 **such a finding in a -- in another rate case?**

5             A         I don't know. I didn't actually search for that,  
6 so I don't know -- I just don't know.

7             **Q         How many rate cases have you testified in across**  
8 **the country?**

9             A         At least 200.

10            **Q         And how many times in that 200 have you made a**  
11 **similar recommendation?**

12            A         I would say probably less than a dozen times,  
13 maybe 5 to 10 times where I've made recommendations to increase  
14 the allocation to the parent company. Maybe not this one  
15 specifically but, you know, similar types of recommendations.

16            **Q         And in those 200 other rate cases, how many times**  
17 **have you recommended a management audit?**

18            A         Probably about five or six times, I would think.

19                        COMMISSIONER HALL: I have no further questions.

20            Thank you.

21                        THE WITNESS: You're welcome.

22            QUESTIONS BY COMMISSIONER RUPP:

23            **Q         The management audit that you're recommending,**  
24 **would that cover customer service processes how the customer**  
25 **service department faults, things they could do better in that**

1 **area? Would that encompass anything -- any in your management**  
2 **audit?**

3 A I hadn't really anticipated that. Typically those  
4 types of analyses are a review of customer satisfaction, you  
5 know, dropped calls, time to answer, those types of things.  
6 And -- but what I really had in mind and am recommending here  
7 is a review of process to achieve efficiencies and reduce  
8 costs. And I would think that one objective of the Commission  
9 would be -- would be to maintain reliability, maintain customer  
10 service, and maintain safety. So I would agree with those  
11 three objectives. But in terms of improving the customer  
12 experience, I think that's something different than what I've  
13 recommended.

14 **Q Would the management audit, would it shine the**  
15 **light on a culture of the company and anything of that nature**  
16 **on how it could possibly be changed to enhance customer**  
17 **service?**

18 A I think that could be one of the factors that  
19 would be addressed. And, in fact, if that's -- that could be  
20 done in conjunction with the management audit that I have  
21 envisioned. It could be a broader-based management audit  
22 focused not only on achieving efficiencies and cost savings,  
23 but also on improving customer experience. So...

24 JUDGE BUSHMANN: Recross by Commission Staff?

25 MS. DALE: Nothing.

1 JUDGE BUSHMANN: Kansas Ci ty Power & Light?

2 MR. FISCHER: Just bri efl y.

3 RE CROSS- EXAMI NATION BY MR. FISCHER:

4 Q You were visi ting with Commi ssi oner Hall about  
5 di rect and i ndi rect costs. Di d you provide an anal ysi s of the  
6 l evel of di rect costs i n the parents of Southern or Ameren or  
7 KCP&L i n your testi mony?

8 A Well, I -- I di d say that the combi ned al locati on  
9 of costs from Ameren Servi ce -- Servi ces Company and from  
10 Southern Servi ces Company i s, l et' s see, 8.6 percent and  
11 6.4 percent. And by compari son to the al locati on of Great  
12 Pl ai ns Energy by Kansas Ci ty Power & Li ght of two-and-a-hal f  
13 percent.

14 Q Those are j ust al locati on factors. You di dn' t  
15 provide any anal ysi s of the l evel of actual di rect charges of  
16 the vari ous parents; ri ght?

17 A Well, that' s not correct. It' s not -- they' re not  
18 j ust al locati ons. Those are resul ts. Those are di rect charges  
19 from the servi ce compani es, or i n the case of Kansas Ci ty Power  
20 & Li ght, from the utili ty to the parent compan y.

21 Q Well, how l arge --

22 A And -- and --

23 Q I' m sor ry.

24 A -- the anal ysi s actual ly i s contain ed i n one of my  
25 exhi bi ts.

1           **Q           How large are the direct charges to -- of the**  
2 **parent of Southern?**

3           A           We can take a look, if that's important. I think  
4 that the calculations of the percentages are in my L -- Exhibit  
5 LK-13. So that's where that information is.

6           **Q           Southern's a rather large company, isn't it?**

7           A           Southern Company Services and Southern Company  
8 is -- both are large companies, that's correct.

9           **Q           Do they -- does Southern have a lot of affiliates**  
10 **as well?**

11          A           It does. If you look at my Exhibit LK-13, you'll  
12 see that Southern Company -- the direct charges from Southern  
13 Company Services are 79 million, the indirect cost charge of 12  
14 million, total cost charge from the service company to the  
15 parent is 91 million.

16          **Q           And did you compare the level of assets of the**  
17 **affiliates compared to the assets of the affiliates of GPE's**  
18 **subsidiaries?**

19          A           I did not do a direct comparison because I did not  
20 believe that a dollar amount of adjustment by comparison to  
21 Southern Company or to Ameren was appropriate. What I was  
22 looking at was a size-based allocation which, when you take a  
23 percentage from the service company -- in this case Kansas City  
24 Power & Light -- the dollars follow. But there wouldn't be a  
25 direct analogy between, let's say, \$10 million of direct

1 charges to Southern Company or \$10 million of indirect charges  
2 from Southern Company Services to Southern Company to -- in  
3 this case Kansas City Power & Light and GPE. What is  
4 significant is the percentage, and the dollar amount falls out  
5 from that.

6 **Q And if I understood you, one of the answers to one**  
7 **of the commissioners, you've -- you've recommended management**  
8 **audits five to ten times before; is that what you said? Or**  
9 **what did you say?**

10 A I think five to six times.

11 **Q Five to six times. How many of those did the --**  
12 **were adopted?**

13 A I don't recall. I don't keep a score card.

14 MR. FISCHER: That's all I have. Thank you.

15 JUDGE BUSHMANN: Redirect?

16 MR. WOODSMALL: Thank you, Your Honor.

17 REDIRECT EXAMINATION BY MR. WOODSMALL:

18 **Q Working backwards, you were asked the number of**  
19 **times you recommended a management audit. You said five to six**  
20 **times. Can you tell me why you recommended a management audit**  
21 **here?**

22 A Well, I think that what we have is we have a  
23 series of rate increases that are very substantial over the  
24 last five or six years, and we also have indicative information  
25 that the administrative and general expenses are high compared

1 to the other utilities operating in the region. And for those  
2 two reasons and because I have never seen a situation where a  
3 management audit has not paid for itself, I think it would be  
4 appropriate for the Commission to direct the Company to do that  
5 or undergo a management audit.

6 **Q You were asked questions about whether Walmart or**  
7 **other companies should pay the upfront initial fee. Can you**  
8 **tell me why you don't believe that that is appropriate?**

9 A Well, typically initiatives like this are  
10 undertaken by the utility. The cost is incurred by the  
11 utility, subject to the oversight and review of the Commission  
12 usually through the Staff. And I, quite frankly, have never  
13 seen a situation where the customers themselves would undertake  
14 the expense on behalf of the utility.

15 And another reason, of course, is that it benefits  
16 all customers. And not only the customers, it will benefit  
17 Great Plains Energy and all of its affiliates as well. Of  
18 course, during the period of regulatory lag between rate cases,  
19 the savings then would inure to Great Plains Energy, Kansas  
20 City Power & Light, and all of the other affiliates.

21 **Q You were criticized, asked questions about whether**  
22 **you provided in your work papers any study of the services**  
23 **provided by Ameren or Southern to their parent company. Can**  
24 **you tell me why that was unnecessary?**

25 A Well, because there's pretty typically a

1 consistent set of services that are provided by service  
2 companies to the parent company and to all other affiliates,  
3 usually a list of 5 to 12, depending upon how refined the list  
4 is. But it includes things like executive services, human  
5 resource services, accounting and tax services, and certain  
6 other planning services. And these are consistent -- I've  
7 probably either done audits or reviewed audits of affiliate  
8 transactions on dozens of occasions, and this is a consistent  
9 list that I've seen time after time after time.

10 **Q Are there certain services that are required to be**  
11 **provided even if the company is just a shell company?**

12 A Well, yes, there are. For example, there are  
13 accounting requirements, there are filing requirements, there  
14 are tax requirements. All of these have to be attended to.  
15 And in the case of Kansas City Power & Light, it's the utility  
16 that incurs all of these costs. It doesn't matter whether it's  
17 a shell company or not.

18 **Q You were asked a number of questions about SAIDI**  
19 **and reliability. Can you tell me whether reliability awards**  
20 **and metrics are relevant to your recommendation?**

21 A They really are not. I'm -- my recommendation is  
22 not to degrade reliability or safety and -- but, rather, to  
23 maintain in those areas. But the issue here is costs and  
24 whether or not efficiencies can be achieved and savings  
25 realized.



1           **Q           So could a utility with great number one tier**  
2 **reliability have excessive costs?**

3           A           Yes, it definitely could.

4           **Q           You were asked about apples-to-apples comparisons**  
5 **and FERC Form 1. Do you believe that the PA study that KCP&L**  
6 **referenced, does that provide for an apples-to-apples**  
7 **comparison of costs?**

8           A           I know I've read the description of the study and  
9 the work that was performed, but I don't believe that it does.  
10 You cannot verify the data. The Staff asked for the data, and  
11 the Company objected to providing it. So no party could assess  
12 the veracity of the data, the accuracy of it. And,  
13 furthermore, the study used various scalers that you cannot  
14 follow, you cannot trace back.

15           **Q           So given the two options, relying upon the PA**  
16 **study or FERC Form 1 data, which do you find to be more**  
17 **reliable?**

18           A           Well, I think that the FERC Form 1 data is more  
19 reliable. And as I, you know, obviously said right from the  
20 beginning in my testimony, the results are indicative. They're  
21 not determinative. I've been in this business almost 40 years.  
22 You have to dig deeper. And that's why we're recommending a  
23 management audit.

24           **Q           You were asked a number of questions, starting off**  
25 **by Mr. Fischer about your previous testimony in, I believe it**

1 was a Southwestern Bell case. Did you determine the scope of  
2 your testimony in this case or were you retained to address  
3 that scope?

4 A I was retained to address that scope by MCI  
5 counsel. And, you know, the fact that the Commission struck  
6 the testimony because it was beyond the scope of the proceeding  
7 that it decided, was certainly outside of my control.

8 Q Did the Missouri PSC in striking your testimony  
9 make any findings about whether those recommendations were  
10 properly calculated or anything of that nature?

11 A Apparently not.

12 Q Okay. And, finally, has there been any claims by  
13 any party in this case that your scope is irrelevant or  
14 otherwise not credible?

15 A Not that I'm aware of.

16 MR. WOODSMALL: No further questions. Thank you.

17 JUDGE BUSHMANN: That concludes your testimony,  
18 Mr. Kollen.

19 THE WITNESS: Okay.

20 JUDGE BUSHMANN: You may be excused, sir.

21 THE WITNESS: Thank you.

22 (Witness excused.)

23 JUDGE BUSHMANN: That concludes all the testimony  
24 that was scheduled for today.

25 I just had a question about the next time that we

1 meet on June 29th. The schedule provides for various witnesses  
2 on policy, FAC, and trackers. But it's not dealing with  
3 particular issues, so there's no mini openings that were -- did  
4 the parties intend not to do any mini openings on June 29th and  
5 just go to the next day for each individual tracker issue? I  
6 just wanted to verify --

7 MR. HACK: I'm not --

8 JUDGE BUSHMANN: -- that's what you wanted to do.

9 MR. HACK: Right. I would expect there would be  
10 openings on Monday, the 29th, on the policy questions.

11 JUDGE BUSHMANN: Since those witnesses are  
12 discussing a variety of issues, would it be a good idea to do  
13 openings on -- on all those topics or do you want to do each --  
14 openings on each individual one also?

15 MR. HACK: I -- I would think we would want the  
16 opportunity for each individual one, because the -- and I don't  
17 think they would be long. I would say that perhaps the SPP  
18 transmission fee might be a little longer than the property  
19 taxes or the CIP cybersecurity.

20 The way the issues are broken out, Judge, at least  
21 from my perspective, is to try and get the overview witnesses  
22 that kind of address regulatory mechanisms, you know, overall  
23 earnings of the Company historically under the current rate  
24 order from the last case. That's the -- kind of the first  
25 bucket of issues. And then we go into the more subject matter

1 specific issues related to FAC, SPVBs, CIP cybersecurity,  
2 property, and veg management. So it might be a little  
3 cumbersome, but I think it would be hard to do it all in the  
4 initial opening versus the -- it might be a little too long.

5 JUDGE BUSHMANN: Unless other parties disagree,  
6 why don't plan on just doing a general policy type opening on  
7 June 29th before we start with the witnesses.

8 MR. WOODSMALL: Your Honor, I have no problem with  
9 that or what Mr. Hack recommended, and I think his description  
10 of the way things are laid out is right. I would just note as  
11 far as our witness, Mr. Brosch, he's listed under policy, and  
12 he has provided overarching policy in the form of criteria to  
13 be applied. But then, even though he's not listed under the  
14 specific issues, he applies that criteria down to the specific  
15 trackers. So he -- he kind of bridges both, but he's only  
16 testifying the one time.

17 JUDGE BUSHMANN: Okay. Well, let's plan on doing  
18 that.

19 And any party have anything else they need to  
20 address before we stop for today?

21 Hearing nothing, we'll be in recess until 8:30  
22 a.m. on June 29th.

23 (Off the record.)  
24  
25

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11	Order in Case Number TO-97-397, dated June 27th, 1997		
12			
13	MIDWEST ENERGY CONSUMERS GROUP:		
14	MECG Exhibit 506	1160	1161
15	Data request regarding nonregulated affiliates		
16			
17	OFFICE OF THE PUBLIC COUNSEL:		
18	OPC Exhibit 221		1189
19			
20	OPC Exhibit 244	1178	1181
21	Response to Chuck Hyneman's interrogatory dated 6-12-15		
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CERTIFICATE OF REPORTER

I, Angie D. Threlkeld, a Certified Court Reporter, CCR No. 1382, the officer before whom the foregoing hearing was taken, do hereby certify that the foregoing hearing 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 hearing 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.

*Angie D. Threlkeld*

Angie D. Threlkeld, CCR





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