

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Application of Kansas City)
Power & Light Company for Approval to)
Make Certain Changes in its Charges for) **File No. ER-2012-0174**
Electric Service to Implement its Regulatory) **Tariff No YE-2012-0404**
Plan.)

In the Matter of the Application of KCP&L)
Greater Missouri Operations Company for) **File No. ER-2012-0175**
Approval to Make Certain Changes in its) **Tariff No. YE-2012-0405**
Charges for Electric Service.)

**LIST OF ISSUES, ORDER OF WITNESSES
AND ORDER OF CROSS-EXAMINATION**

COMES NOW the Staff of the Missouri Public Service Commission (“Staff”) and states:

In preparing the list of issues Staff has solicited input from the parties, attempted to list all the KCPL and GMO issues and attempted to obtain consensus on the descriptions of the issues. Where a party has stated it has an alternative description of the issue, Staff has noted who provided it and included it in an appendix to this pleading. This is Staff’s best effort to list and describe all the issues in these cases.

The parties in the cases are:

KCPL Rate Case

- AARP
- CCM—Consumers Council of Missouri
- Dogwood—Dogwood Energy, LLC
- FEA—Federal Executive Agencies
- Kansas City—City of Kansas City
- GMO—KCP&L Greater Missouri Operations Company
- KCPL—Kansas City Power & Light Company
- MECG—Midwest Energy Consumers Group
- MDNR—Missouri Department of Natural Resources

MEUA—Missouri Energy Users’ Association
MIEC—Missouri Industrial Energy Consumers
MJMEUC—Missouri Joint Municipal Electric Utility Commission
NRDC—Natural Resources Defense Council
OPC—The Office of the Public Counsel
Praxair, Inc.
Renew Missouri
Sierra Club
Staff
EDE—The Empire District Electric Company
MGE—Southern Union Company d/b/a Missouri Gas Energy
UE—Union Electric Company d/b/a Ameren Missouri
DOE—United States Department of Energy
KCPL Industrials—MECG and MIEC

GMO Rate Case

AARP
AGP—Ag Processing, Inc. a cooperative
CCM
Dogwood
FEA
GMO
Kansas City
KCPL
MECG
MDNR
MEUA
MIEC
NRDC
OPC
Renew Missouri
Sierra Club
Staff
MGE
UE
Air Force—United States Air Force-Whiteman AFB
DOE
GMO Industrials—AGP, FEA, MECG, MEUA and MIEC

LIST OF ISSUES

I. KCPL Only Issues

1. Deferral of 2011 Missouri River Flood Costs and Losses: (KCPL: Rush, Blunk & Bresette; KCPL Industrials: Meyer; OPC: Robertson; Staff: Maloney, Oligschlaeger & Majors; FEA: Etheridge)
 - a. Should KCPL's increased fuel and purchased power costs caused by the flood be deferred and amortized over 5 years?
 - i. If so, what amount of increased fuel and purchased power costs should be deferred and amortized?
 - b. Should the off-system sales margins shortfall associated with the 2011 flood be deferred and amortized over five years?
 - i. If so, what amount of off-system sales margins should be deferred and amortized?
2. Off-System Sales: (KCPL: Schnizter, Crawford; Staff: Harris & Featherstone; KCPL Industrials: Phillips & Meyer; FEA: Etheridge)
 - a. Should KCPL's off-system sales margins be calculated based upon forecasted assumptions or normalized test year assumptions?
 - b. What amount should be included in KCPL's revenue requirement for off-system sales?
 - c. Should the Commission continue the off-system sales tracker?
 - d. Should the amount of off-system sales included in KCPL revenue requirement include adjustments for purchases for resale, SPP line losses and revenue neutrality uplift charges?
3. Hawthorn Selective Catalytic Reduction System (SCR): (KCPL: Hensley & Crawford; Staff: Lyons & Featherstone) (KCPL descriptions of these issues are in the appendix.)
 - a. Should KCPL's rate base and expense be adjusted to reflect underperformance of the Hawthorn SCR as Staff proposes?
 - b. Should KCPL's ongoing fuel expense be adjusted to reflect Staff's outage adjustment based on underperformance of the Hawthorn SCR?

4. Income Tax: (KCPL: Hardesty; Staff: Hyneman) (KCPL's description of this issue is in the appendix.) Should the amount included in revenue requirement for Iatan 2 Advanced Coal Tax Credit be based on the amount utilized for federal income tax purposes on a separate income tax return basis or on a consolidated tax return basis?
5. Kansas City Missouri Earnings Tax: (KCPL: Hardesty; Staff: Hyneman) (KCPL descriptions of these issues are in the appendix.)
 - a. What amount should be included in KCPL's revenue requirement for earnings tax?
 - i. If an amount for earnings tax is included in KCPL's revenue requirement should that amount be determined after allocation of a portion of KCPL's Kansas City earnings tax to GMO and to KCPL's Kansas jurisdiction?
 - ii. Should KCMO earnings tax be included in revenue requirement as an income tax applied to adjusted Missouri jurisdictional taxable income consistent with taxable income calculated for ratemaking?
 - b. Should the effective income tax rate used to gross up the authorized revenue requirement include a component for the KCMO earnings tax as well as federal and state income taxes?
6. Rate Design/Class Cost Of Service Study: (KCPL: Rush & Normand; Staff: Scheperle; KCPL Industrials: Brubaker; MGE: Cummings; OPC: Meisenheimer; MEUA: Don Johnstone; FEA: Goins)
 - a. How should the class cost of service studies be relied on for determining shifts in customer class revenue responsibilities that are revenue neutral on an overall company basis?
 - i. What methodology should be used to allocate demand-related (fixed) production costs in KCPL's class cost-of-service study?
 - ii. What methodology should be used in the CCOS to allocate OSS margins?

- b. How should any rate increase be allocated among the various customer classes?
 - c. How should rates be designed?
 - d. Should the Commission adopt Staff's proposal to increase by 5% the first energy block rate of the winter All-Electric General Services rates?
 - e. Should the Commission adopt Mr. Brubaker's LGS / LP rate design methodology?
 - f. Residential rate adjustments:
 - i. Should current residential rates be adjusted to reflect a revenue-neutral shift seasonally and among residential rate schedules in the winter based on KCPL's class cost of service study?
 - ii. How should any residential rate increase be assigned to rate elements?
 - g. Residential Space Heat services:
 - i. Should KCPL's Residential Space Heat services be eliminated?
 - ii. In the alternative, should KCPL's Residential Space Heat services be scheduled for elimination in a subsequent rate case by freezing their availability in this case?
 - iii. Should the Commission adopt Staff's proposal to increase by 5% the first block of the residential space heating rates?
7. Fuel and Purchased Power Expense: (KCPL: Crawford; Staff: Harris & Lange; KCPL Industrials: Phillips)
- a. What is the proper treatment of firm contract sales?
 - b. What is the proper treatment of new wind resources?
 - c. Should margins from non-asset based wholesale transaction, also referred to as "Q" sales, be excluded from KCPL's cost service?
 - d. What is the equivalent forced outage rate for Iatan 2?
 - e. What is the proper treatment of equivalent forced outage rate at Hawthorn Unit 5?
8. Interim Energy Charge (IEC) proposal by KCPL: (KCPL: Ives, Rush; Staff: Mantle & Featherstone; KCPL Industrials: Meyer; DOE: Etheridge) (KCPL descriptions of these issues are in the appendix.)

- a. What is the IEC KCPL is proposing?
 - i. Should it be adopted?
 - b. Is KCPL’s proposed sharing of off-system sales revenues, within the context of its proposed IEC, prohibited by the KCPL Regulatory Plan?
 - c. Does KCPL’s proposal qualify as an IEC within the provisions of the KCPL Regulatory Plan?
9. Resource Planning—La Cygne and Montrose: (GMO: Rush, Crawford; Sierra Club: Biewald) Should the Sierra Club’s recommendations regarding the La Cygne and Montrose investments be adopted?
10. Charles B. Wheeler Airport and Kansas City Water Department: (KCPL: Wolf; Kansas City: Roper & Klender)
- a. What actions has KCPL taken, or what actions should KCPL be taking, to address the quality and reliability of service at Charles B. Wheeler Airport (Downtown Airport).
 - i. Should the Commission order KCPL to conduct an investigation into the cause of power fluctuations and interruptions at Downtown Airport. (Kansas City: Roper)
 - b. What actions has KCPL taken, or what actions should KCPL be taking, to address the quality and reliability of service at pumping stations and other installations operated and managed by the Kansas City Water Department. (Kansas City: Klender)
11. Arbitration Expenses and Settlement: (KCPL: Weisensee, Staff: Majors)
- a. Should the expenses KCPL incurred in arbitrating with Empire over access to Schiff-Hardin legal invoices be included in revenue requirement?
 - b. Should the settlement of the arbitration with Empire over access to Schiff-Hardin legal invoices charged to plant-in-service be included in rate base?

II. KCPL – GMO Common Issues

- 1. Regulatory Policy and Economic Considerations: (KCPL: Rush; Staff: Featherstone & Kliethermes; OPC: Meisenheimer)
- 2. Economic Relief Pilot Program (“ERPP”): (KCPL/GMO: Heidtbrink; Staff: Poole-King & Lyons)

- a. Should the Economic Relied Pilot Program be expanded as a permanent ratepayer funded program or should it remain a pilot program, maintaining current program terms including participation levels, and program funding remain 50% ratepayer/50% company?
 - b. Should a separate advisory group who is familiar with low-income customers, issues and rate programs be developed for all future collaborative discussions regarding the ERPP?
 - c. Should KCPL and GMO be ordered to provide an ERPP report to the advisory group described above on a monthly basis?
3. Cost of Capital: (KCPL/GMO: Hadaway, Bryant; Staff: Murray; OPC: Gorman; FEA: Kahal) (KCPL/GMO descriptions of these issues are in the appendix.)
- a. Return on Common Equity: What return on common equity should be used for determining rate of return?
 - b. Capital Structure: What capital structure should be used for determining rate of return?
 - c. Cost of Debt:
 - i. Should GPE's consolidated cost of debt be assigned to KCPL and GMO or should the cost of debt be subsidiary specific?
 - ii. In either case, should adjustments be made to holding company debt issued subsequent to GPE's acquisition of GMO?
 - iii. Should any adjustments be made to certain debt issuances? Should the cost of debt be a consolidated cost of debt of 6.425%?
4. Payroll: (KCPL/GMO: Weisensee; Staff: Majors; KCPL Industrials & GMO Industrials: Meyer) What amount should be included in cost of service for overtime?
5. Pensions, OPEBs, SERP Costs: (KCPL/GMO: Foltz; Staff: Hyneman) (KCPL/GMO descriptions of these issues are in the appendix.)
- a. What amount should be included in cost of service for pension, OPEB and SERP costs?
 - b. Should the Company's salary assumption of 4.0% for management and 4.25% for bargaining unit employees based on Company-specific historical data be used to determine pension cost or should Staff's salary assumption of 3.5% based on a current Missouri utility average be used?

- c. Should, in addition to annuity payments, Supplemental Executive Retirement Plan (“SERP”) pension costs paid by KCPL as a lump-sum be included in revenue requirement based on a multi-year average of actual amounts paid or should SERP costs be based only on annual annuity payments to former KCPL executives?
 - d. Should SERP pension costs paid by the Wolf Creek Nuclear Operating Company (“WCNOC”) for the Wolf Creek Generating Station as monthly annuities be included in revenue requirement based on actual amounts paid or should these amounts be subject to the Staff’s reasonableness tests?
 - e. Should GMO SERP costs be included in revenue requirement at the amount proposed in the Company’s rebuttal testimony without recognition of a \$50,000 reasonableness test as proposed by Staff?
 - f. Should SERP costs attributable to past non-regulated GMO (Aquila) operations be included in deriving the allocation factor used to assign SERP costs to GMO?
 - g. Should WCNOC OPEB expense be based on the actual dollar amount of OPEB expense paid by KCPL to WCNOC or a FAS 106 accrual amount,?
 - h. If it is appropriate to include FAS106, including WCNOC, in revenue requirement, then should KCPL be required to contribute amounts collected in rates for WCNOC employees to a segregated WCNOC OPEB fund or should amounts in excess of amounts paid by KCPL to WCNOC be deposited in a KCP&L OPEB fund?
6. Fuel & Purchased Power Expense: (KCPL/GMO: Crawford, Blunk; Staff: Maloney; MEIC/MECG: Phillips)
- a. How should spot market purchased power prices be determined?
7. Acquisition Transition Costs: (KCPL/GMO: Ives; Staff: Majors)
- a. Should recovery of the amortized acquisition transition costs end?
 - i. If not, what amount should be included in revenue requirement for the acquisition transition cost amortization?
8. Depreciation: (KCPL/GMO: Spanos, Weisensee & Ives; Staff: Rice)
- a. Have KCPL and GMO complied with the provisions of the 2010 Depreciation Stipulation entered into in the last rate cases?

- b. Should KCPL and GMO continue to utilize the General Plant Amortization method?
 - c. Should KCPL and GMO conduct an inventory of property in the General Plant Accounts?
 - d. Should Staff's depreciation adjustments be adopted?
9. Bad Debt Expense/Forfeited Discount Revenue: (KCPL/GMO: Weisensee; Staff: Lyons; KCPL Industrials & GMO Industrials: Meyer) (KCPL/GMO descriptions of these issues are in the appendix.)
- a. Should bad debt expense and forfeited discount revenue included in rates in this case include a provision for the respective impacts resulting from the revenue increase in this case?
 - b. How should normalized bad debt expense be determined?
10. Rate Case Expense: (KCPL/GMO: Weisensee, Rush; Staff: Majors; OPC: Robertson)
- a. What amount should be included in revenue requirement for rate case expense?
 - i. Should it be based on deferring and amortizing rate case expenses or on normalizing them?
 - b. Should certain Schiff Hardin fees be excluded from post true-up rate case expenses?
11. Transmission Tracker: (KCPL/GMO: Ives, Carlson; Staff: Beck & Oligschlaeger; KCPL Industrials & GMO Industrials: Dauphinais) (KCPL/GMO's, and MECG's, descriptions of this issue are in the appendix.) Should the Commission authorize KCPL and GMO to compare their actual transmission expenses with the levels used for setting permanent rates in these cases, and to accrue and defer the difference for potential recovery in future rate cases, i.e., to employ a "tracker"?
12. Property Tax Tracker: (KCPL/GMO: Ives; Staff: Lyons; KCPL Industrials & GMO Industrials: Meyer) (KCPL/GMO's, and MECG's, descriptions of this issue are in the appendix.) Should the Commission authorize KCPL and GMO to compare their actual property taxes with the levels used for setting permanent rates in these cases, and to accrue and defer the difference for potential recovery in future rate cases, i.e., to employ a "tracker"?

13. RES and RES Tracker: (KCPL/GMO: Ives, Rush, Weisensee; Staff: Beck & Lyons; KCPL Industrials & GMO Industrials: Meyer) (KCPL/GMO's, and MCEG's, descriptions of these issues are in the appendix.)
 - a. Should RES costs be included in KCPL's and GMO's revenue requirements?
 - i. If so, what is the amount?
 - b. Should RES costs KCPL and GMO incurred from 2010 through 2012 that exceed the level of RES costs included in cost of service be given rate base treatment, i.e., should they not only get a return of those costs, but also a return on them?
 - c. What amortization period should be used to determine the annual level to include in KCPL's and GMO's revenue requirements for recovery of the RES costs KCPL and GMO incurred from 2010 through 2012 that exceed the level of RES costs used in the revenue requirements upon which their current permanent rates are based?
 - d. Should KCPL and GMO be allowed to compare their actual RES costs with the levels used for setting permanent rates in these cases, and to accrue and defer the difference for potential recovery in future rate cases, i.e., to employ a "tracker"?
14. Low Income Weatherization: (KCPL/GMO: Rush; Staff: Warren; Kansas City: Bossert; MDNR: Bickford)
 - a. At what level should low-income weatherization be funded and included in revenue requirement?
 - b. Are the Companies distributing to agencies the weatherization funds collected from their ratepayers?
 - i. If not, why not?
 - c. Should any weatherization funds which are collected during a year (plus any interest or return earned thereon) which are not distributed be available for distribution in subsequent years?
 - d. Should the Companies consult the DSM Advisory Group ("DSMAG") on the allocation and distribution of funds?
 - e. Should the Companies provide quarterly reports to the DSMAG on the allocation and distribution of funds?

- f. Should the Companies file revised tariff sheets regarding their low-income weatherization program?
15. Joint Resource Planning: (KCPL/GMO: Rush; Staff: Mantle; MDNR: Bickford)
- a. Should KCPL and GMO be allowed to conduct joint resource planning?
 - i. If yes, should the Commission require KCPL and GMO to file with the Commission for approval a detailed proposal for allocating capacity and energy between them?
 - ii. If yes, should the Commission require KCPL and GMO to file a definitive plan for merging KCPL and GMO into one electrical corporation?
16. Organizational Realignment and Voluntary Separation Program (“ORVS”): (KCPL/GMO: Ives, Murphy; Staff: Hyneman; KCPL Industrials & GMO Industrials: Meyer) (KCPL/GMO h descriptions of these issues are in the appendix.)
- a. Have KCPL and GMO recovered in rates at a minimum the dollar amount severance costs related to the ORVS Program employees who left the employ of KCPL in March 2011?
 - b. Should the annual amount based on a five-year amortization of the severance and related costs associated with KCPL’s ORVS Program be included in revenue requirement?

17. Advanced Coal Tax Credit: (KCPL/GMO: Hardesty & Montalbano; Staff: Featherstone) (KCPL/GMO descriptions of these issues are in the appendix.)
 - a. Should KCPL's advanced coal investment federal income tax credit for Iatan 2 be reduced to reflect a redistribution of a portion of that credit to GMO based on GMO's ownership interest in Iatan 2 and, concurrently, should GMO be treated as getting the benefit of that credit redistribution?
 - i. Should the Commission order KCPL, GMO, and Great Plains Energy jointly to seek IRS agreement to reallocate a portion of the credit to GMO based on GMO's ownership interest in Iatan 2?
 1. If the IRS does not agree to reallocate these Iatan 2 coal credits to GMO based on its ownership share of Iatan 2, then should the Commission order KCPL to pay the monetary equivalent to GMO of the value of the coal credits that should be allocated to GMO, or alternatively, should the Commission impute the value of the coal credits to GMO based on its ownership share of Iatan 2?
 - ii. In the alternative, should the Commission disallow certain Great Plains Energy and KCPL officers' salaries and benefits allocated to GMO?
 - iii. Or, in the alternative, should the Commission consider the Coal Credit issue when it determines the proper rate of return to use in the KCPL and GMO rate cases?
18. Inventory Management: (KCPL/GMO: Wolf;) Should Great Plains Energy Services be permitted to purchase KCPL's and GMO's current material and supply inventories and then become their source of materials and supplies?
19. Distribution Field Intelligence Tech Support ("DFITS"): (KCPL/GMO: Ives, Wolf; Staff: Hyneman) Should the cost of establishing, training and sustaining the Distribution Field Intelligence and Tech Support group be included in rate base in this proceeding? Should the estimated future employee and plant costs of a future projected addition to KCPL and GMO's Distribution maintenance program, referred to as Distribution Field Intelligence and Tech Support group, be included in cost of service in this proceeding?
20. Revenue Normalization: (KCPL/GMO: McCollister; Staff: Lange) Should the LPS class be weather normalized?

21. Revenues: (KCPL/GMO: Rush; Staff: Lyons, Won (KCPL case), Wells (GMO case), Scheperle) (KCPL/GMO descriptions of these issues are in the appendix.)
 - a. Should company revenues be tied to the company General Ledger?
 - b. Should the difference in the General Ledger and the recalculation of revenues (i.e., tie amount used to verify the recalculation process) be carried forward and included in the normalized and annualized test year revenues?
22. Mutual Assistance Revenues: Should KCPL's revenue requirement reflect a normalized level of mutual assistance revenues? (KCPL Industrials: Meyer)

III. GMO Only Issues

1. Crossroads: (GMO: Crawford, Hardesty, Ives, Rush & Blunk; Staff: Mantle & Featherstone; GMO Industrials: Meyer)
 - a. What should be the value of Crossroads included in rate base?
 - b. What amount of accumulated deferred taxes associated with Crossroads should offset the value of Crossroads in rate base?
 - c. Should depreciation expense be based upon the authorized gross plant value for Crossroads?
 - d. What transmission costs for energy from Crossroads should be included in revenue requirement?
2. Capacity allocation (MPS vs. L&P): (GMO: Crawford; Staff: Mantle) For determining revenue requirement, including fuel costs, how should GMO's Ralph Green generating facility and short-term purchased power agreements be assigned between MPS and L&P?
3. Off Systems Sales Margins: (GMO: Crawford; Staff: Harris; GMO Industrials: Phillips) How should Purchases for Resale (including issues related to negative margins) be treated?
4. St. Joseph Infrastructure Program: (GMO: Weisensee, Wolf; Staff: Majors; GMO Industrials: Meyer; OPC: Robertson) Should the Commission authorize construction accounting for GMO's proposed St. Joseph infrastructure program?

5. L&P Ice Storm AAO: (GMO: Weisensee; Staff: Lyons; OPC: Robertson)
 - a. Should the amortization level of the L&P Ice Storm be reduced?
 - b. Should recovery of that amortization be tracked, and any over-recovery addressed in GMO's next rate case?
6. Sibley AAO: (GMO: Weisensee Staff: Lyons; OPC: Robertson)
 - a. Should the Sibley AAO be discontinued?
 - b. Should the Sibley AAO be rebased?
 - c. Should the recovery of the Sibley AAO be tracked and any over-recovery addressed in GMO's next rate case?
7. Rate Design/Class Cost of Service Study: (GMO: Rush, Normand; Staff: Scheperle; GMO Industrials: Brubaker; OPC: Meisenheimer; DOE: Goins; MGE: Cummings)
 - a. How should the class cost of service studies be relied on for determining shifts in customer class revenue responsibilities that are revenue neutral on an overall company basis?
 - b. How should any rate increase be allocated among the various customer classes?
 - c. How should rates be designed?
 - d. Residential rate adjustments:
 - i. Should current Residential rates be adjusted to reflect a revenue-neutral shift seasonally and among Residential rate schedules in the winter based on GMO's class cost of service study?
 - ii. How should any Residential rate increase be assigned to rate elements?
 - e. Residential Space Heating services:
 - i. Should GMO's Residential Space Heating services be eliminated?
 - ii. In the alternative, should GMO's Residential Space Heating services be scheduled for elimination in a subsequent rate case by freezing their availability in this case?
 - iii. Should the Commission adopt Staff's proposal to increase the residential space heating rates?
 - f. Should the Commission adopt the Staff's proposal to increase the non-residential space heating rates?

- f. Should GMO be required to conduct a comprehensive study on the impacts of its retail customers of eliminating the MPS and L&P rate districts and implementing company-wide uniform rate classes?
 - g. Should GMO be required to conduct a class cost of service study to determine the differences in its cost of service for each of the classes of MPS and L&P customers?
8. L&P Phase In: (GMO: Rush; Staff: Wells & Lyons) Should the rate changes addressed in the Commission's Report and Order in GMO's last rate case to phase-in rates in the L&P district be ended early and, instead, should the annual amount of a three-year amortization of the unrecovered phase-in amount be included in the L&P revenue requirement?
9. ADIT – FAC: (GMO: Hardesty; Staff: Hyneman) Should GMO's rate base be reduced by the accumulated deferred income taxes related to GMO's Fuel Adjustment Clause ("FAC")?
10. GMO's MEEIA Application: (GMO: Rush; Staff: Rogers & Scheperle) Should the costs of any programs, shared benefits or lost revenues under MEEIA be recovered from retail customers? If so, what is the amount, and the associated per kWh rate?
11. FAC (GMO : Rush; Staff: Barnes; CCM&AARP)
- a. Should the Commission approve, modify, or reject GMO's request for a Fuel Adjustment Clause?
 - b. What should GMO's FAC sharing be?
 - c. Should both the revenues and the costs associated with Renewable Energy Certificates flow through GMO's FAC? (GMO Industrials: Meyer)
 - d. Should GMO's FAC tariff be clarified to specify that the only transmission costs included in it are those that GMO incurs for purchased power and off-system sales, excluding the transmission costs related to the Crossroads Energy Center?
 - e. Should GMO be ordered to provide or make available the additional information and documents requested by Staff to aid Staff in performing FAC tariff, prudence, and true-up reviews?

12. Kansas City International Airport: (GMO: ?; Kansas City: Redhead)

- a. What actions has GMO taken to date to address quality and reliability of service at Kansas City International Airport (KCI)?
- b. What actions should GMO be taking to address the quality and reliability of service at KCI in anticipation of changes in the layout of the airport terminals?

ORDER OF CROSS-EXAMINATION

While for specific issues a different order of cross-examination may be more appropriate, generally, the order of cross-examination, based on adversity, is the following:

KCPL witnesses

GMO, UE, MGE, EDE, MJMEUC, Dogwood, Kansas City, AARP/CCM, MDNR, DOE, FEA, Sierra Club/NRDC/ Renew Missouri, GMO Industrials, Praxair, AGP, MEUA, KCPL Industrials, OPC, Staff

GMO witnesses

KCPL, UE, MGE, EDE, MJMEUC, Dogwood, Kansas City, AARP/CCM, MDNR, DOE, FEA, Air Force, Sierra Club/NRDC/ Renew Missouri, KCPL Industrials, Praxair, AGP, MEUA, GMO Industrials, OPC, Staff

Staff witnesses

MJMEUC, Dogwood, Kansas City, AARP/CCM, MDNR, DOE, UE, MGE, EDE, FEA, Air Force, Sierra Club/NRDC/ Renew Missouri, GMO Industrials, Praxair, AGP, MEUA, OPC, KCPL Industrials, GMO, KCPL

Public Counsel witnesses

MJMEUC, Dogwood, Kansas City, AARP/CCM, MDNR, DOE, FEA, Air Force, Sierra Club/NRDC/ Renew Missouri, GMO Industrials, Praxair, AGP, MEUA, Staff, KCPL Industrials, UE, MGE, EDE, GMO, KCPL

MDNR witness

MJMEUC, Sierra Club/NRDC/ Renew Missouri, AARP/CCM, Dogwood, Kansas City, DOE, UE, MGE, EDE, FEA, Air Force, GMO Industrials, Praxair, AGP, MEUA, OPC, Staff, KCPL Industrials, GMO, KCPL

DOE witnesses

MJMEUC, Dogwood, Kansas City, AARP/CCM, MDNR, UE, MGE, EDE, FEA, Air Force, Staff, Sierra Club/NRDC/ Renew Missouri, GMO Industrials, Praxair, AGP, MEUA, OPC, KCPL Industrials, GMO, KCPL

Praxair & MEUA witnesses

MJMEUC, Dogwood, Kansas City, AARP/CCM, MDNR, DOE, FEA, Air Force, AGP, Staff Sierra Club/NRDC/ Renew Missouri, GMO Industrials, OPC, KCPL Industrials, UE, MGE, EDE, GMO, KCPL

KCP&L Industrials & GMO Industrials witnesses

MJMEUC, Dogwood, Kansas City, AARP/CCM, MDNR, DOE, Sierra Club/NRDC/ Renew Missouri, Praxair, OPC, Staff, UE, MGE, EDE, GMO, KCPL

MGE witnesses

MJMEUC, Dogwood, Kansas City, AARP/CCM, MDNR, UE, MGE, EDE, DOE, FEA, Air Force, Staff, Sierra Club/NRDC/ Renew Missouri, GMO Industrials, Praxair, AGP, MEUA, OPC, KCPL Industrials, Staff GMO, KCPL

Sierra Club/NRDC/Renew Missouri witnesses

MJMEUC, Dogwood, Kansas City, AARP/CCM, MDNR, DOE, UE, MGE, EDE, FEA, Air Force, GMO Industrials, Praxair, AGP, MEUA, OPC, KCPL Industrials, Staff, GMO, KCPL

Kansas City witnesses

MJMEUC, Dogwood, Kansas City, AARP/CCM, MDNR, DOE, FEA, Air Force, Sierra Club/NRDC/ Renew Missouri, GMO Industrials, Praxair, AGP, Staff, MEUA, OPC, KCPL Industrials, UE, MGE, EDE, GMO, KCPL

Based on an order provided by KCPL/GMO and conflicts provided Staff, Staff has created the hearing schedule that follows, but it has not been vetted among the parties. Witnesses are identified to issues, but not necessarily in the order in which they will be called, by or among, the parties. Scheduling in these cases is challenging given the number of persons involved, the numerous issues and the press of preparing and filing testimony, and preparing for hearing.

ORDER OF WITNESSES

Oct. 17 (Wed.)

Preliminary Matters

Opening Statements

Overview, Regulatory Policy and Economic Considerations (Bassham, Rush
Featherstone, Kliethermes, Meisenheimer)

Rate Case Expenses (Weisensee, Rush, Majors, Robertson)

Acquisition Transition Costs (Ives, Majors)

Joint Resource Planning (Rush, Mantle)

Oct. 18 (Thurs.)

Low Income Weatherization (Rush, Warren, Bickford, Bossert)

Hawthorn SCR (Crawford, Hensley, Lyons, Featherstone)

KCMO Earnings Tax (Hardesty, Hyneman)

Resource Planning-LaCygne, Montrose (Rush, Crawford, Biewald)

Arbitration Expenses & Settlement (Weisensee & Majors)

Oct. 19 (Fri.)

Inventory Management (Wolf)

Charles B. Wheeler, Kansas City Water Department and KCI service Issues (Wolf,
Redhead, Roper, Klender)

DFITS (Wolf, Ives, Hyneman)

Oct 22 (Mon.)

IEC (Ives, Rush, Mantle, Featherstone, Meyer, Etheridge)

Advanced Coal Tax Credit & Income Tax (Hardesty, Montalbano, Featherstone,
Hyneman)

ERPP (Heidtbrink, Poole-King, Lyons)

Payroll (Weisensee, Majors, Meyer)

Oct. 23 (Tues.)

ROE, cost of debt, capital structure (Hadaway, Bryant, Murray, Gorman, Kahal)

Depreciation (Spanos, Weisensee, Ives, Rice)

Pensions, OPEBs, SERP (Foltz, Hyneman)

Flood AAO (Rush, Blunk, Bresette, Meyer, Maloney, Oligschlaeger, Majors, Robertson,
Etheridge)

ADIT-FAC (Hardesty, Hyneman)

Fuel and Purchased Power Expense-KCPL and GMO (Crawford, Blunk, Harris, Lange,
Maloney, Phillips)

Oct. 24 (Wed.)

St. Joseph Infrastructure (Wolf, Weisensee, Robertson, Majors, Meyer)

Bad Debt Expense (Weisensee, Lyons, Meyer)

Transmission Tracker (Ives, Carlson, Beck, Oligschlaeger, Dauphinais)

Property Tax Tracker (Ives, Lyons, Meyer)
RES & RES Tracker (Ives, Rush, Weisensee, Beck, Lyons, Meyer)

Oct. 25 (Thurs.)

OSS (Schnitzer, Coleman, Crawford, Phillips, Meyer, Etheridge, Harris, Featherstone,)
OSS Margins (Crawford, Phillips, Harris)
ORVS (Ives, Murphy, Hyneman)
L&P Ice Storm AAO (Weisensee, Lyons, Robertson)
Sibley AAO (Weisensee, Lyons, Robertson)
L&P Phase-In (Rush, Wells, Lyons)
MEEIA (Rush, Rogers, Scheperle)

Oct. 26 (Fri.)

Crossroads (Crawford, Hardesty, Ives, Rush, Blunk, Featherstone, Mantle, Meyer)
Capacity Allocation (Crawford, Mantle)
Revenue Normalization (McCollister, Lange)
Revenues (Rush, Lyons, Won, Wells, Scheperle)
Mutual Assistance Revenues (Meyer)

Oct. 29 (Mon.)

Rate Design & Class Cost of Service-KCPL and GMO (Rush, Normand, Scheperle,
Brubaker, Cummings, Meisenheimer, Don Johnstone, Goins)
FAC (Rush, Barnes; Meyer)

Oct. 30 (Tues.)

No issue scheduled.

Respectfully submitted,

/s/ Nathan Williams

Nathan Williams

Deputy General Counsel Missouri Bar No. 35512

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Certificate of Service

I hereby certify that copies of the foregoing have been mailed, hand-delivered,
transmitted by facsimile or emailed to all counsel of record this 11th day of October
2012.