

Exhibit No.:
Issue: Plant in Service
Witness: Chris B. Giles
Type of Exhibit: Rebuttal Testimony
Sponsoring Party: KCP&L Greater Missouri
Operations Company
Case No.: ER-2009-0090
Date Testimony Prepared: March 13, 2009

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2009-0090

REBUTTAL TESTIMONY

OF

CHRIS B. GILES

ON BEHALF OF

KCP&L GREATER MISSOURI OPERATIONS COMPANY

**Kansas City, Missouri
March 2009**

REBUTTAL TESTIMONY

OF

CHRIS B. GILES

Case No. ER-2009-0090

1 **Q: Are you the same Chris B. Giles who submitted Direct Testimony in this proceeding**
2 **on behalf KCP&L Greater Missouri Operations Company's ("GMO" or the**
3 **"Company")?**

4 A: Yes, I am.

5 **Q: What is the purpose of your Rebuttal Testimony?**

6 A: The purpose of my testimony is to rebut the recommendation of Missouri Public Service
7 Commission ("Commission") Staff ("Staff") witness Cary Featherstone concerning the
8 ratemaking treatment of the Company's air quality control system ("AQCS") investments
9 at Iatan 1, Sibley 3, and the Jeffrey Energy Center.

10 **IATAN 1, SIBLEY 3 AND JEFFERY ENERGY CENTER PRUDENCE**

11 **Q: What does Mr. Featherstone recommend concerning the Company's request to**
12 **include in rate base in this case its investment in AQCS equipment at Iatan 1, Sibley**
13 **3, and the Jeffrey Energy Center?**

14 A: Citing the magnitude of the Company's construction projects, Mr. Featherstone explains
15 that "Staff will not be able to complete and present the results of construction cost
16 reviews for any of these projects in these rate cases" either now or as part of the true-up
17 procedures in this case. He therefore recommends "the Commission either, (1) to the

1 extent the costs of that project exceed [Kansas City Power & Light Company's
2 ("KCP&L")] and GMO's definitive estimate, make that portion of GMO's rates interim
3 subject to refund or (2) expressly state in its Report and Order in this case that it is not
4 deciding for the purpose of setting rates in this case the issue of whether the construction
5 costs of the Iatan 1, Sibley and Jeffrey Energy Center projects were prudently incurred
6 and that it will take up the matter of the prudence of those costs in future rate cases, if a
7 party properly raises the issue before the Commission in those cases." Featherstone
8 Direct, p. 33.

9 **Q: Do you agree with Mr. Featherstone's proposal to limit what the Company can**
10 **include in this rate case concerning its AQCS investments and/or postpone the**
11 **Commission's determination of whether GMO's costs for these projects were**
12 **prudent?**

13 A: No. Given Staff's involvement with the projects and the amount of information that they
14 have requested and received concerning the projects, I do not believe it is appropriate for
15 either the Commission to limit the level of costs to be included in this case or for the Staff
16 to defer its prudence review.

17 **Q: You say that Staff has been involved with these projects. Please explain.**

18 A: As explained in the Rebuttal Testimony of (i) Brent Davis, with respect to the Iatan 1
19 AQCS project; (ii) Terry Hedrick, with respect to the Sibley 3 AQCS project; and
20 (iii) Dana Crawford, with respect to the Jeffrey Energy Center AQCS project, Staff has
21 requested and received extensive information about the cost of these AQCS projects,
22 KCP&L's management of the Iatan 1 project, GMO's management of the Sibley 3
23 project, and Westar's management of the Jeffrey Energy Center project.

1 **Q: Do you have any general observations concerning Mr. Featherstone's proposal for**
2 **the Commission to defer its prudence determination.**

3 A: Yes, I do. I am frankly frustrated and confused by Staff's attempt to avoid addressing the
4 Company's significant investment in AQCS equipment. The Utility Services Division's
5 decision not to put on a case, if endorsed by the Commission, puts the Company at a
6 significant risk of under recovery or deferred recovery on hundreds of millions of dollars
7 of AQCS investments. The Company has incurred the cost to build the equipment. Staff
8 should not impede the Commission's ability to include the Company's investment in
9 rates.

10 **Q: You also noted that you are confused by Mr. Featherstone's proposal for the**
11 **Commission to defer its prudence determination. Please explain.**

12 A: I am confused by two aspects of Mr. Featherstone's proposal. First, although I respect
13 the amount of work required by the Utility Services Division when a company files a rate
14 case, I do not understand his reasoning that the timing, complexity, or magnitude of the
15 Company's case prevents the Utility Services Division from conducting its prudence
16 audit. Although the amount of work required is considerable, nothing about the timing,
17 complexity, or magnitude of this case is surprising. Those factors have been known for
18 several years. Second, although the Utility Services Division has not devoted significant
19 resources to reviewing the Company's AQCS investments, other members of the
20 Commission's Staff have, specifically members of the Utility Operations Division, as
21 described in the Rebuttal Testimony of Company witnesses (i) Mr. Davis, with respect to
22 the Iatan 1 AQCS project; (ii) Mr. Hedrick, with respect to the Sibley 3 AQCS project;
23 and (iii) Mr. Crawford, with respect to the Jeffrey Energy Center AQCS project. I would

1 also note that the Utility Operations Division appeared to be responsible for reviewing
2 the prudence of plant investment. In addition, the Staff of the Kansas Corporation
3 Commission (“KCC Staff”) was able to conduct a comprehensive prudence audit of the
4 Iatan 1 project, which is the most complicated of the three projects, within the timeframe
5 allowed in KCP&L’s pending rate case before the Kansas Corporation Commission.

6 **Q: Mr. Featherstone also references the simultaneous filing of the GMO and KCP&L**
7 **rate cases. Is it surprising that GMO filed its rate case at the same time as KCP&L?**

8 A: No. GMO owns an 18% interest in Iatan 1. It has also added AQCS equipment to its
9 Sibley unit. The Jeffery Energy Center, in which it owns an 8% interest, has also added
10 AQCS equipment. Given the significance of these investments, it is not at all surprising
11 that GMO and KCP&L filed their cases at the same time. That would have likely been
12 the case even if the merger had not occurred.

13 **Q: You note the Utility Operations Division devoted significant resources to reviewing**
14 **the Company’s AQCS investments at Iatan 1, Sibley 3, and the Jeffrey Energy**
15 **Center. Please explain.**

16 A: My experience has been that the Commission’s Utility Operations Division reviews the
17 cost of significant plant investments and confirms that the equipment satisfies the in-
18 service criteria. The Utility Operations Division has made numerous visits to the Iatan,
19 Sibley, and the Jeffrey Energy Center sites. They extensively reviewed invoices, work
20 orders, change orders, and other project management and cost-related information, as
21 well as interviewed employees involved with the project. In contrast, to my knowledge,
22 no member of the Utility Services Division has visited any of the sites. They have,

1 however, as I explain below, requested and obtained a significant amount of cost and
2 project control information about the project.

3 **Q: Has the Utility Services Division of the Commission’s Staff requested or received**
4 **project management and cost-related information concerning the Iatan 1 AQCS**
5 **project?**

6 A: Yes, it has. On January 14, 2009, the Utility Services Division submitted more than 150
7 data requests in this case concerning the Iatan 1 project. It is unclear why those requests
8 were not submitted earlier or why they were submitted all at one time. I would note,
9 however, that the Utility Services Division’s approach in this regard is in contrast to the
10 Utility Operation Division’s methodical request for and review of such information over
11 much of the past year. The Company devoted the necessary resources to respond to the
12 Utility Services Division’s January 2009 data requests in a timely manner. I would also
13 note that in March of 2008 the Utility Services Division initiated an investigation of
14 KCP&L’s management of the Iatan projects, which would include the Iatan 1 AQCS
15 project. As part of that investigation, Staff deposed 11 employees of KCP&L, including
16 key members of the Iatan project team and members of the Company’s Executive
17 Oversight Committee. In response to those subpoena duces tecum, KCP&L provided
18 literally thousands of documents to the Utility Services Division about the Iatan project.
19 A copy of the subpoena duces tecum are attached as Schedule CBG-1. The Company is
20 unaware of the status of that investigation and has not been made aware of any
21 conclusions Staff might have reached.

1 **Q: Has the Utility Services Division of the Commission's Staff requested or received**
2 **project management and cost-related information concerning the Sibley AQCS**
3 **project?**

4 A: Yes, it has. On January 13-14, 2009, the Utility Services Division submitted 16 data
5 requests concerning the Sibley AQCS project. The data requests comprehensively
6 addressed issues concerning the cost of the project and project management. It is unclear
7 why those requests were not submitted earlier or why they were submitted all at one time.
8 I would note, however, that the Utility Services Division's approach in this regard is in
9 contrast to the Utility Operation Division's methodical request for and review of such
10 information. The Company devoted the necessary resources to respond to the Utility
11 Services Division's January 2009 data requests in a timely manner.

12 **Q: Has the Utility Services Division of the Commission's Staff requested or received**
13 **project management and cost-related information concerning the Jeffrey Energy**
14 **Center AQCS project?**

15 A: Yes, it has. On January 13-15, 2009, the Utility Services Division submitted more than
16 20 data requests concerning the Jeffrey Energy Center project. The data requests
17 comprehensively addressed issues concerning the cost of the project, project
18 management, as well as information GMO received from Westar in its capacity as joint
19 owner. It is unclear why those requests were not submitted earlier or why they were
20 submitted all at one time. I would note, however, that the Utility Services Division's
21 approach in this regard is in contrast to the Utility Operation Division's methodical
22 request for and review of such information. The Company devoted the necessary

1 resources to respond to the Utility Services Division's January 2009 data requests in a
2 timely manner.

3 **Q: Do you have any other concerns specific to Mr. Featherstone's suggestion to**
4 **implement interim rates subject to refund?**

5 A: Yes. The Commission should reject Mr. Featherstone's proposal because the
6 circumstances required for approving interim rates do not exist here. Additionally, to the
7 extent Mr. Featherstone proposes refunds that would constitute retroactive rate making,
8 which is not permissible or appropriate.

9 **Q: What is your understanding of the Commission's ability to approve interim rates?**

10 A: An interim rate increase may be requested only where an emergency need exists.
11 KCP&L did not request interim rates and no emergency need can be shown because none
12 exists. I understand the Commission has previously indicated that its discretionary
13 authority to grant interim relief is based upon it finding there is a threat to safe and
14 adequate service or the financial integrity of the utility. No party has attempted to make
15 such a showing in this case.

16 **Q: Are you aware of a company requesting an interim rate?**

17 A: Yes. In 1980, KCP&L requested interim relief in Case No. ER-81-42.

18 **Q: What was the result of that interim request?**

19 A: In case No. ER-81-42, the Commission determined the appropriate method for filing a
20 request for interim rate relief is the filing of interim tariffs, as a separate case, under the
21 file and suspend method. I understand the Commission noted in that case that an interim
22 rate proceeding under any other method would be of "very doubtful effectiveness" and
23 rejected KCP&L's interim rate relief request because it did not make a proper tariff

1 filing. The Commission also held that properly filed interim tariffs should be
2 accompanied by affidavits or suggestions setting forth the changed circumstances or
3 conditions to justify the interim rates. None of these procedures have been followed by
4 Staff or any other participant in this case.

5 **Q: You indicated above that Staff's first proposed option to delay the prudence issue is**
6 **also a proposal for retroactive rate making. Please explain that conclusion.**

7 A: Staff's request for the Commission to determine in the next rate case what a reasonable
8 rate would have been, absent alleged imprudent costs, and require a refund of any amount
9 collected in excess of this amount would be retroactive ratemaking. As I understand it,
10 the Commission may consider past excess recovery only insofar as it is relevant to its
11 determination of what rate is necessary to provide a just and reasonable return in the
12 future and avoid further excess recovery. However, the Commission cannot redetermine
13 rates already established and paid without depriving the utility of its property without due
14 process.

15 **Q: You stated that Staff's second proposed request to delay the prudence issue, that the**
16 **Commission declare it is not deciding for the purpose of setting rates whether the**
17 **Iatan 1 construction costs were prudently incurred, also constitutes a request for**
18 **retroactive rate making. Please explain that statement.**

19 A: Although it is not explicitly stated, this requested option suggests that a refund would
20 later occur, which I understand constitutes retroactive rate making, as set forth above.

21 **Q: Do you have an understanding as to the appropriate timing of a prudence inquiry?**

1 A: I am told by counsel that the Commission has previously held that the appropriate time
2 for its inquiry regarding the prudence of a capital improvement project is a rate case in
3 which a utility attempts to recover the associated costs of such a project.

4 **Q: Can the Commission refuse to rule on the inclusion of a rate base addition when**
5 **there is evidence in the record that would allow it to make such a determination?**

6 A: I am informed by counsel that Missouri law requires that “all relevant factors” be
7 considered in a rate case. Consideration by the Commission of all relevant factors
8 necessitates a determination of whether the Iatan 1 retrofit expenditures should be placed
9 into rate base since the expenditures are a relevant factor in setting KCP&L’s rates in this
10 rate case. The Staff’s claim that it was difficult to audit construction expenditures and at
11 the same time perform rate case audits does not give the Commission the authority to
12 ignore evidence that the Iatan 1 retrofit expenditures meet the criteria for inclusion into
13 KCP&L’s rate base.

14 **Q: Does the Company have other concerns regarding legal issues pertinent to the need**
15 **for the Commission to make a prudence determination about Iatan 1 in this rate**
16 **case?**

17 A: Yes. It is my understanding that counsel for the Company will address those issues in
18 legal pleadings in this case.

19 **Q: What should be considered in determining prudence?**

20 A: I understand that prudence is measured by the standard of reasonable care requiring due
21 diligence, based on the circumstances that existed at the time the challenged item
22 occurred, including what the utility management knew or should have known. In making
23 this analysis, the Commission should be mindful that the company has a lawful right to

1 manage its own affairs and conduct its business in any way it may choose, provided that
2 in so doing it does not injuriously affect the public. Thus, the proper questions to ask are
3 “Did the utility properly manage this complex project?” and “Did the utility properly
4 manage matters within its control?” Mere speculation as to why costs increased does not
5 create serious doubt as to the prudence of Iatan 1 expenditures.

6 **Q: In your opinion, does Staff have the information necessary to evaluate the prudence**
7 **of the costs GMO has incurred with respect to the Iatan 1, Sibley 3, and the Jeffrey**
8 **Energy Center AQCS projects?**

9 A: Absolutely. As a result of Staff’s March 2008 investigation of the Iatan project, the
10 ongoing comprehensive review being undertaken by the Utility Operations Division on
11 all three projects, and the Utility Services Division’s January 2009 data requests, Staff
12 has all the information it needs to conduct its prudence review. The Commission Staff is
13 free to allocate its resources and prepare its case in whatever manner it sees fit. However,
14 GMO should not be penalized as a result, which is precisely what would occur if the
15 Commission adopted Staff’s recommendation to postpone its prudence determination
16 concerning the Company’s significant AQCS investments at Iatan, Sibley, and the Jeffrey
17 Energy Center.

18 **Q: Has Staff or any other party created “serious doubt” as to the prudence of GMO’s**
19 **AQCS-related expenditures?**

20 A: No. By suggesting that it might be appropriate for the Commission only to reflect in the
21 Company’s rates the “definitive estimates” for the AQCS projects, Mr. Featherstone
22 implies that costs incurred over and above those estimates were not prudently incurred.

1 However, he does not provide any evidence, much less create serious doubt about the
2 Company's prudence.

3 **Q: Do you have any reason to believe that GMO has not prudently managed the Sibley**
4 **3 AQCS project?**

5 A: No, I do not.

6 **Q: Do you have any reason to believe that KCP&L has not prudently managed the**
7 **Iatan 1 AQCS project?**

8 A: No, I do not.

9 **Q: Do you have any reason to believe that Westar has not prudently managed the**
10 **Jeffrey Energy Center AQCS project?**

11 A: No, I do not.

12 **Q: Do you believe GMO has diligently reviewed the costs allocated to it by KCP&L and**
13 **Westar, respectively, concerning the Iatan 1 and the Jeffrey Energy Center AQCS**
14 **projects?**

15 A: Yes, I do.

16 **Q: Does that conclude your testimony?**

17 A: Yes, it does.

RETURN

I HEREBY CERTIFY that I have served the within writ by reading the same in the presence and hearing of the within named _____ on the _____ day of _____, _____, in _____ County, in the State of Missouri.

[Name]

[Title]

Terry Bassham Attachment A

1. Each and every Proxy Statement filed with SEC and provided to shareholders regarding Great Plains Energy's proposed acquisition of Aquila.
2. Each and every document created since June 1, 2007 that shows the status at any time of the potential Great Plains Energy sale of Strategic Energy.
3. For each opinion given to Great Plains Energy or Kansas City Power & Light Company by a consultant after January 1, 2008 on the impact on the debt ratings of Kansas City Power & Light Company and/or Aquila if Great Plains Energy acquires Aquila, each and every document provided to or received from the consultant.
4. A copy of each and every policy and each and every procedure currently available to an employee of Great Plains Energy or Kansas City Power & Light Company to report concerns regarding any aspect of the operations of Great Plains Energy or Kansas City Power & Light Company.
5. A copy of each and every policy and procedure for the processing of a formally expressed concern of a Great Plains Energy or Kansas City Power & Light Company employee regarding any aspect of the operations of Great Plains Energy or Kansas City Power & Light Company.
6. Each and every document where an employee of Great Plains Energy or Kansas City Power & Light Company expresses any concern about Great Plains Energy's pending acquisition of Aquila.
7. Each and every document where an employee of Great Plains Energy or Kansas City Power & Light Company expresses any concern about the progress of construction and/or the costs of the Iatan 1 and/or Iatan 2 Kansas City Power & Light Company Regulatory Plan activities
8. Each and every document where an employee of Great Plains Energy or Kansas City Power & Light Company expresses any concern about the potential sale of Strategic Energy, including but not limited to the anticipated sale price.
9. Each and every document where an employee of Great Plains Energy or Kansas City Power & Light Company expresses any concern about information provided to debt rating agencies or to consultants evaluating potential future debt rating(s).

10. A copy of each and every policy and each and every procedure of the process(es) at Great Plains Energy and at Kansas City Power & Light Company to address employee grievances whistle blowers, and retaliation against employees.
11. A copy of the current Code(s) or Standard(s) of Conduct at Great Plains Energy and at Kansas City Power & Light Company.
12. A copy of each and every procurement policy and procedure at Great Plains Energy and at Kansas City Power & Light Company.
13. A copy of each and every policy and procedure requiring that particular provisions must be in each contract for goods or services made between Great Plains Energy or Kansas City Power & Light Company and third parties.
14. Each and every Great Plains Energy Report on Operating and Capital Budgets/Plans made for the period 2008-2012.
15. The most current Iatan Construction Project Execution Plan (PEP), with all appendices and attachments.
16. Each and every document Schiff Hardin, LLP, Thomas J. Maiman, J. Wilson and Associates, Inc. and/or Meyer Construction Consulting, Inc. provided to Kansas City Power & Light Company during the period June 1, 2005 through June 1, 2008.
17. Each and every Iatan 2 Project Definition Report.
18. Each and every appendix and each and every attachment to the June, 2007 Iatan Construction Project Execution Plan.
19. The "Cost Portfolio" for the Iatan projects from June 1, 2005 through June 30, 2008.
20. Each and every document showing the highest level of procurement or supply chain savings Great Plains Energy and Kansas City Power & Light Company have achieved on an annual basis during the last ten years.
21. Document(s) that list and describe each and every course available at GPE University.
22. Each and every e-mail to or from any or all of the following—Chris Giles, Bill Downey, Dave Price, the accounting team and other Kansas City Power & Light Company or Great Plains Energy senior management—regarding the Comprehensive Energy Plan sent at any time during the period June 1, 2005 through June 1, 2008.
23. Document(s) that identify (1) all of the members of Kansas City Power & Light Company's accounting team, (2) Kansas City Power & Light Company's senior management and (3) Great Plains Energy's senior management.

24. Each and every presentation and document provided to the Board of Directors of Great Plains Energy and/or the Board of Directors of Kansas Power & Light Company during the period from June 1, 2005 through June 1, 2008 regarding construction of Iatan 2 or construction activities on Iatan 1.
25. Each and every document provided to the Comprehensive Energy Plan Oversight Committee by anyone during the period June 1, 2005 through June 1, 2008.
26. A document that identifies the current members of the Comprehensive Energy Plan Oversight Committee.
27. Each and every Iatan "Daily Communication Meeting Minutes" for meetings during the period June 1, 2005 through June 1, 2008.
28. Each and every "Iatan Status Report" made during the period June 1, 2005 through June 1, 2008.
29. Each and every Iatan "Baseline Schedule" created during the period June 1, 2005 through June 1, 2008.
30. Each and every document Ernst and Young or GPE Audit Services received regarding Iatan 1 & 2 construction activities during the period June 1, 2005 through June 1, 2008.

SUBPOENA DUCES TECUM



THE STATE OF MISSOURI: To Lori Cheatum

You are hereby commanded, pursuant to Sections 386.040, 386.250(1) and (7), 386.390.4, 386.420.2, 386.440(1) and (2), 386.460, and 393.140 RSMo., to be and appear personally to testify under oath before a notary public or other person authorized to give oaths on Wednesday, March 26, 2008, at 1:30 p.m. of that day, at 1201 Walnut, Kansas City, in the County of Jackson, in the State of Missouri or at such other time, date and place as the Staff of the Missouri Public Service Commission may agree, at a deposition taken on behalf of the Staff of the Missouri Public Service Commission in Case No. EM-2007-0374, In the Matter of the Joint Application of Great Plains Energy Incorporated, Kansas City Power & Light Company, and Aquila, Inc. for Approval of the Merger of Aquila, Inc. with a subsidiary of Great Plains Energy Incorporated and for Other Related Relief which is pending before the Missouri Public Service Commission.

And that you bring with you and produce at said deposition a copy of the items described on Attachment A. And hereof fail not at your peril.

The person or officer serving this writ is commanded to have the same at the time and place aforesaid, certifying thereon its return.

Given under my hand, this 11th day of March, 2008
[Signature] Secretary
[Name] [Title]

RETURN

I HEREBY CERTIFY that I have served the within writ by reading the same in the presence and hearing of the within named _____ on the _____ day of _____, _____ in _____ County, in the State of Missouri.

[Name]

[Title]

Lori Cheatum Attachment A

1. Each and every Proxy Statement filed with SEC and provided to shareholders regarding Great Plains Energy's proposed acquisition of Aquila.
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3. For each opinion given to Great Plains Energy or Kansas City Power & Light Company by a consultant after January 1, 2008 on the impact on the debt ratings of Kansas City Power & Light Company and/or Aquila if Great Plains Energy acquires Aquila, each and every document provided to or received from the consultant.
4. A copy of each and every policy and each and every procedure currently available to an employee of Great Plains Energy or Kansas City Power & Light Company to report concerns regarding any aspect of the operations of Great Plains Energy or Kansas City Power & Light Company.
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SUBPOENA DUCES TECUM



THE STATE OF MISSOURI: To Michael Chesser

You are hereby commanded, pursuant to Sections 386.040, 386.250(1) and (7), 386.390.4, 386.420.2, 386.440(1) and (2), 386.460, and 393.140 RSMo., to be and appear personally to testify under oath before a notary public or other person authorized to give oaths on Friday, March 21, 2008, at 1:30 p.m. of that day, at 1201 Walnut, Kansas City, in the County of Jackson, in the State of Missouri or at such other time, date and place as the Staff of the Missouri Public Service Commission may agree, at a deposition taken on behalf of the Staff of the Missouri Public Service Commission in Case No. EM-2007-0374, In the Matter of the Joint Application of Great Plains Energy Incorporated, Kansas City Power & Light Company, and Aquila, Inc. for Approval of the Merger of Aquila, Inc. with a subsidiary of Great Plains Energy Incorporated and for Other Related Relief which is pending before the Missouri Public Service Commission.

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[Signature] Secretary
[Name] [Title]

RETURN

I HEREBY CERTIFY that I have served the within writ by reading the same in the presence and hearing of the within named _____ on the _____ day of _____, _____ in _____ County, in the State of Missouri.

[Name]

[Title]

Michael Chesser Attachment A

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9. Each and every document where an employee of Great Plains Energy or Kansas City Power & Light Company expresses any concern about information provided to debt rating agencies or to consultants evaluating potential future debt rating(s).

10. A copy of each and every policy and each and every procedure of the process(es) at Great Plains Energy and at Kansas City Power & Light Company to address employee grievances whistle blowers, and retaliation against employees.
11. A copy of the current Code(s) or Standard(s) of Conduct at Great Plains Energy and at Kansas City Power & Light Company.
12. A copy of each and every procurement policy and procedure at Great Plains Energy and at Kansas City Power & Light Company.
13. A copy of each and every policy and procedure requiring that particular provisions must be in each contract for goods or services made between Great Plains Energy or Kansas City Power & Light Company and third parties.
14. Each and every Great Plains Energy Report on Operating and Capital Budgets/Plans made for the period 2008-2012.
15. The most current Iatan Construction Project Execution Plan (PEP), with all appendices and attachments.
16. Each and every document Schiff Hardin, LLP, Thomas J. Maiman, J. Wilson and Associates, Inc. and/or Meyer Construction Consulting, Inc. provided to Kansas City Power & Light Company during the period June 1, 2005 through June 1, 2008.
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22. Each and every e-mail to or from any or all of the following—Chris Giles, Bill Downey, Dave Price, the accounting team and other Kansas City Power & Light Company or Great Plains Energy senior management—regarding the Comprehensive Energy Plan sent at any time during the period June 1, 2005 through June 1, 2008.
23. Document(s) that identify (1) all of the members of Kansas City Power & Light Company's accounting team, (2) Kansas City Power & Light Company's senior management and (3) Great Plains Energy's senior management.

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29. Each and every Iatan "Baseline Schedule" created during the period June 1, 2005 through June 1, 2008.
30. Each and every document Ernst and Young or GPE Audit Services received regarding Iatan 1 & 2 construction activities during the period June 1, 2005 through June 1, 2008.

SUBPOENA DUCES TECUM



THE STATE OF MISSOURI: To Michael Cline

You are hereby commanded, pursuant to Sections 386.040, 386.250(1) and (7), 386.390.4, 386.420.2, 386.440(1) and (2), 386.460, and 393.140 RSMo., to be and appear personally to testify under oath before a notary public or other person authorized to give oaths on Friday, March 21, 2008, at 9:00 a.m. of that day, at 1201 Walnut, Kansas City, in the County of Jackson, in the State of Missouri or at such other time, date and place as the Staff of the Missouri Public Service Commission may agree, at a deposition taken on behalf of the Staff of the Missouri Public Service Commission in Case No. EM-2007-0374, In the Matter of the Joint Application of Great Plains Energy Incorporated, Kansas City Power & Light Company, and Aquila, Inc. for Approval of the Merger of Aquila, Inc. with a subsidiary of Great Plains Energy Incorporated and for Other Related Relief, which is pending before the Missouri Public Service Commission.

And that you bring with you and produce at said deposition a copy of the items described on Attachment A. And hereof fail not at your peril.

The person or officer serving this writ is commanded to have the same at the time and place aforesaid, certifying thereon its return.

Given under my hand, this 11th day of March, 2008.
[Signature] Secretary
[Name] [Title]

RETURN

I HEREBY CERTIFY that I have served the within writ by reading the same in the presence and hearing of the within named _____ on the _____ day of _____, _____ in _____ County, in the State of Missouri.

[Name]

[Title]

Michael Cline Attachment A

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23. Document(s) that identify (1) all of the members of Kansas City Power & Light Company's accounting team, (2) Kansas City Power & Light Company's senior management and (3) Great Plains Energy's senior management.

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30. Each and every document Ernst and Young or GPE Audit Services received regarding Iatan 1 & 2 construction activities during the period June 1, 2005 through June 1, 2008.

SUBPOENA DUCES TECUM



THE STATE OF MISSOURI: To Brent Davis

You are hereby commanded, pursuant to Sections 386.040, 386.250(1) and (7), 386.390.4, 386.420.2, 386.440(1) and (2), 386.460, and 393.140 RSMo., to be and appear personally to testify under oath before a notary public or other person authorized to give oaths on Tuesday, March 25, 2008, at 1:30 p.m. of that day, at 1201 Walnut, Kansas City, in the County of Jackson, in the State of Missouri or at such other time, date and place as the Staff of the Missouri Public Service Commission may agree, at a deposition taken on behalf of the Staff of the Missouri Public Service Commission in Case No. EM-2007-0374, In the Matter of the Joint Application of Great Plains Energy Incorporated, Kansas City Power & Light Company, and Aquila, Inc. for Approval of the Merger of Aquila, Inc. with a subsidiary of Great Plains Energy Incorporated and for Other Related Relief which is pending before the Missouri Public Service Commission.

And that you bring with you and produce at said deposition a copy of the items described on Attachment A. And hereof fail not at your peril.

The person or officer serving this writ is commanded to have the same at the time and place aforesaid, certifying thereon its return

Given under my hand, this 11th day of March, 2008
[Signature] Secretary
[Name] [Title]

RETURN

I HEREBY CERTIFY that I have served the within writ by reading the same in the presence and hearing of the within named _____ on the _____ day of _____, _____, in _____ County, in the State of Missouri.

[Name]

[Title]

Brent Davis Attachment A

1. A copy of each and every policy and each and every procedure currently available to an employee of Great Plains Energy or Kansas City Power & Light Company to report concerns regarding any aspect of the operations of Great Plains Energy or Kansas City Power & Light Company.
2. A copy of each and every policy and procedure for the processing of a formally expressed concern of a Great Plains Energy or Kansas City Power & Light Company employee regarding any aspect of the operations of Great Plains Energy or Kansas City Power & Light Company.
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RETURN

I HEREBY CERTIFY that I have served the within writ by reading the same in the presence and hearing of the within named _____ on the _____ day of _____, _____ in _____ County, in the State of Missouri.

[Name]

[Title]

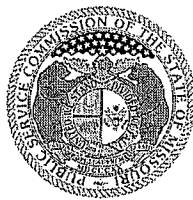
William Downey Attachment A

1. Each and every Proxy Statement filed with SEC and provided to shareholders regarding Great Plains Energy's proposed acquisition of Aquila.
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SUBPOENA DUCES TECUM



THE STATE OF MISSOURI: To Stephen T. Easley

You are hereby commanded, pursuant to Sections 386.040, 386.250(1) and (7), 386.390.4, 386.420.2, 386.440(1) and (2), 386.460, and 393.140 RSMo., to be and appear personally to testify under oath before a notary public or other person authorized to give oaths on Monday, March 24, 2008, at 1:30 p.m. of that day, at 1201 Walnut, Kansas City, in the County of Jackson, in the State of Missouri or at such other time, date and place as the Staff of the Missouri Public Service Commission may agree, at a deposition taken on behalf of the Staff of the Missouri Public Service Commission in Case No. EM-2007-0374, In the Matter of the Joint Application of Great Plains Energy Incorporated, Kansas City Power & Light Company, and Aquila, Inc. for Approval of the Merger of Aquila, Inc. with a subsidiary of Great Plains Energy Incorporated and for Other Related Relief, which is pending before the Missouri Public Service Commission.

And that you bring with you and produce at said deposition a copy of the items described on Attachment A. And hereof fail not at your peril.

The person or officer serving this writ is commanded to have the same at the time and place aforesaid, certifying thereon its return.

Given under my hand, this 11th day of March, 2008.

[Name] Secretary [Title]

RETURN

I HEREBY CERTIFY that I have served the within writ by reading the same in the presence and hearing of the within named _____ on the _____ day of _____, _____ in _____ County, in the State of Missouri.

[Name]

[Title]

Steve Easley Attachment A

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RETURN

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[Name]

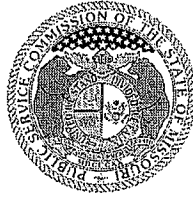
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Terry Foster Attachment A

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SUBPOENA DUCES TECUM



THE STATE OF MISSOURI: To Chris Giles

You are hereby commanded, pursuant to Sections 386.040, 386.250(1) and (7), 386.390.4, 386.420.2, 386.440(1) and (2), 386.460, and 393.140 RSMo., to be and appear personally to testify under oath before a notary public or other person authorized to give oaths on Thursday, March 27, 2008, at 1:30 p.m. of that day, at 1201 Walnut, Kansas City, in the County of Jackson, in the State of Missouri or at such other time, date and place as the Staff of the Missouri Public Service Commission may agree, at a deposition taken on behalf of the Staff of the Missouri Public Service Commission in Case No. EM-2007-0374, In the Matter of the Joint Application of Great Plains Energy Incorporated, Kansas City Power & Light Company, and Aquila, Inc. for Approval of the Merger of Aquila, Inc. with a subsidiary of Great Plains Energy Incorporated and for Other Related Relief which is pending before the Missouri Public Service Commission.

And that you bring with you and produce at said deposition a copy of the items described on Attachment A. And hereof fail not at your peril.

The person or officer serving this writ is commanded to have the same at the time and place aforesaid, certifying thereon its return.

Given under my hand, this 17th day of March, 2008
[Signature] Secretary
[Name] [Title]

RETURN

I HEREBY CERTIFY that I have served the within writ by reading the same in the presence and hearing of the within named _____ on the _____ day of _____, _____ in _____ County, in the State of Missouri.

[Name]

[Title]

Chris Giles Attachment A

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4. A copy of each and every policy and each and every procedure currently available to an employee of Great Plains Energy or Kansas City Power & Light Company to report concerns regarding any aspect of the operations of Great Plains Energy or Kansas City Power & Light Company.
5. A copy of each and every policy and procedure for the processing of a formally expressed concern of a Great Plains Energy or Kansas City Power & Light Company employee regarding any aspect of the operations of Great Plains Energy or Kansas City Power & Light Company.
6. Each and every document where an employee of Great Plains Energy or Kansas City Power & Light Company expresses any concern about Great Plains Energy's pending acquisition of Aquila.
7. Each and every document where an employee of Great Plains Energy or Kansas City Power & Light Company expresses any concern about the progress of construction and/or the costs of the Iatan 1 and/or Iatan 2 Kansas City Power & Light Company Regulatory Plan activities
8. Each and every document where an employee of Great Plains Energy or Kansas City Power & Light Company expresses any concern about the potential sale of Strategic Energy, including but not limited to the anticipated sale price.
9. Each and every document where an employee of Great Plains Energy or Kansas City Power & Light Company expresses any concern about information provided to debt rating agencies or to consultants evaluating potential future debt rating(s).

10. A copy of each and every policy and each and every procedure of the process(es) at Great Plains Energy and at Kansas City Power & Light Company to address employee grievances whistle blowers, and retaliation against employees.
11. A copy of the current Code(s) or Standard(s) of Conduct at Great Plains Energy and at Kansas City Power & Light Company.
12. A copy of each and every procurement policy and procedure at Great Plains Energy and at Kansas City Power & Light Company.
13. A copy of each and every policy and procedure requiring that particular provisions must be in each contract for goods or services made between Great Plains Energy or Kansas City Power & Light Company and third parties.
14. Each and every Great Plains Energy Report on Operating and Capital Budgets/Plans made for the period 2008-2012.
15. The most current Iatan Construction Project Execution Plan (PEP), with all appendices and attachments.
16. Each and every document Schiff Hardin, LLP, Thomas J. Maiman, J. Wilson and Associates, Inc. and/or Meyer Construction Consulting, Inc. provided to Kansas City Power & Light Company during the period June 1, 2005 through June 1, 2008.
17. Each and every Iatan 2 Project Definition Report.
18. Each and every appendix and each and every attachment to the June, 2007 Iatan Construction Project Execution Plan.
19. The "Cost Portfolio" for the Iatan projects from June 1, 2005 through June 30, 2008.
20. Each and every document showing the highest level of procurement or supply chain savings Great Plains Energy and Kansas City Power & Light Company have achieved on an annual basis during the last ten years.
21. Document(s) that list and describe each and every course available at GPE University.
22. Each and every e-mail to or from any or all of the following—Chris Giles, Bill Downey, Dave Price, the accounting team and other Kansas City Power & Light Company or Great Plains Energy senior management—regarding the Comprehensive Energy Plan sent at any time during the period June 1, 2005 through June 1, 2008.
23. Document(s) that identify (1) all of the members of Kansas City Power & Light Company's accounting team, (2) Kansas City Power & Light Company's senior management and (3) Great Plains Energy's senior management.

24. Each and every presentation and document provided to the Board of Directors of Great Plains Energy and/or the Board of Directors of Kansas Power & Light Company during the period from June 1, 2005 through June 1, 2008 regarding construction of Iatan 2 or construction activities on Iatan 1.
25. Each and every document provided to the Comprehensive Energy Plan Oversight Committee by anyone during the period June 1, 2005 through June 1, 2008.
26. A document that identifies the current members of the Comprehensive Energy Plan Oversight Committee.
27. Each and every Iatan "Daily Communication Meeting Minutes" for meetings during the period June 1, 2005 through June 1, 2008.
28. Each and every "Iatan Status Report" made during the period June 1, 2005 through June 1, 2008.
29. Each and every Iatan "Baseline Schedule" created during the period June 1, 2005 through June 1, 2008.
30. Each and every document Ernst and Young or GPE Audit Services received regarding Iatan 1 & 2 construction activities during the period June 1, 2005 through June 1, 2008.

SUBPOENA DUCES TECUM



THE STATE OF MISSOURI: To John Grimwade

You are hereby commanded, pursuant to Sections 386.040, 386.250(1) and (7), 386.390.4, 386.420.2, 386.440(1) and (2), 386.460, and 393.140 RSMo., to be and appear personally to testify under oath before a notary public or other person authorized to give oaths on Tuesday, March 25, 2008, at 9:00 a.m. of that day, at 1201 Walnut, Kansas City, in the County of Jackson, in the State of Missouri or at such other time, date and place as the Staff of the Missouri Public Service Commission may agree, at a deposition taken on behalf of the Staff of the Missouri Public Service Commission in Case No. EM-2007-0374, In the Matter of the Joint Application of Great Plains Energy Incorporated, Kansas City Power & Light Company, and Aquila, Inc. for Approval of the Merger of Aquila, Inc. with a subsidiary of Great Plains Energy Incorporated and for Other Related Relief which is pending before the Missouri Public Service Commission.

You are hereby commanded, pursuant to Sections 386.040, 386.250(1) and (7), 386.390.4, 386.420.2, 386.440(1) and (2), 386.460, and 393.140 RSMo., to be and appear personally before a notary public or other person authorized to give oaths on Friday, March 21, 2008, at 1:30 p.m. of that day, at 1201 Walnut, Kansas City, in the County of Jackson, in the State of Missouri, to testify at a deposition in Case No. EM-2007-0374, In the Matter of the Joint Application of Great Plains Energy Incorporated, Kansas City Power & Light Company, and Aquila, Inc. for Approval of the Merger of Aquila, Inc. with a subsidiary of Great Plains Energy

Incorporated and for Other Related Relief, on behalf of the Staff of the Missouri Public Service Commission.

And that you bring with you and produce at said deposition a copy of the items described on Attachment A. And hereof fail not at your peril.

The person or officer serving this writ is commanded to have the same at the time and place aforesaid, certifying thereon its return.

Given under my hand, this 11th day of March, 2008.
_____, Secretary
[Name] [Title]

RETURN

I HEREBY CERTIFY that I have served the within writ by reading the same in the presence and hearing of the within named _____ on the _____ day of _____, _____, in _____ County, in the State of Missouri.

[Name] [Title]

John Grimwade Attachment A

1. Each and every Proxy Statement filed with SEC and provided to shareholders regarding Great Plains Energy's proposed acquisition of Aquila.
2. Each and every document created since June 1, 2007 that shows the status at any time of the potential Great Plains Energy sale of Strategic Energy.
3. For each opinion given to Great Plains Energy or Kansas City Power & Light Company by a consultant after January 1, 2008 on the impact on the debt ratings of Kansas City Power & Light Company and/or Aquila if Great Plains Energy acquires Aquila, each and every document provided to or received from the consultant.
4. A copy of each and every policy and each and every procedure currently available to an employee of Great Plains Energy or Kansas City Power & Light Company to report concerns regarding any aspect of the operations of Great Plains Energy or Kansas City Power & Light Company.
5. A copy of each and every policy and procedure for the processing of a formally expressed concern of a Great Plains Energy or Kansas City Power & Light Company employee

regarding any aspect of the operations of Great Plains Energy or Kansas City Power & Light Company.

6. Each and every document where an employee of Great Plains Energy or Kansas City Power & Light Company expresses any concern about Great Plains Energy's pending acquisition of Aquila.
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30. Each and every document Ernst and Young or GPE Audit Services received regarding Iatan 1 & 2 construction activities during the period June 1, 2005 through June 1, 2008.

SUBPOENA DUCES TECUM



THE STATE OF MISSOURI: To Steve Jones

You are hereby commanded, pursuant to Sections 386.040, 386.250(1) and (7), 386.390.4, 386.420.2, 386.440(1) and (2), 386.460, to be and appear personally to testify under oath before a notary public or other person authorized to give oaths on Thursday, March 27, 2008, at 9:30 a.m. of that day, at 1201 Walnut, Kansas City, in the County of Jackson, in the State of Missouri or at such other time, date and place as the Staff of the Missouri Public Service Commission may agree, at a deposition taken on behalf of the Staff of the Missouri Public Service Commission in Case No. EM-2007-0374, In the Matter of the Joint Application of Great Plains Energy Incorporated, Kansas City Power & Light Company, and Aquila, Inc. for Approval of the Merger of Aquila, Inc. with a subsidiary of Great Plains Energy Incorporated and for Other Related Relief which is pending before the Missouri Public Service Commission.

And that you bring with you and produce at said deposition a copy of the items described on Attachment A. And hereof fail not at your peril.

The person or officer serving this writ is commanded to have the same at the time and place aforesaid, certifying thereon its return.

Given under my hand, this 11th day of March, 2008.
[Signature] Secretary
[Name] [Title]

RETURN

I HEREBY CERTIFY that I have served the within writ by reading the same in the presence and hearing of the within named _____ on the _____ day of _____, _____ in _____ County, in the State of Missouri.

[Name]

[Title]

Steve Jones Attachment A

1. A copy of each and every policy and procedure for the processing of a formally expressed concern of a Great Plains Energy or Kansas City Power & Light Company employee regarding any aspect of the operations of Great Plains Energy or Kansas City Power & Light Company.
2. Each and every document where an employee of Great Plains Energy or Kansas City Power & Light Company expresses any concern about the progress of construction and/or the costs of the Iatan 1 and/or Iatan 2 Kansas City Power & Light Company Regulatory Plan activities
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Plains Energy senior management—regarding the Comprehensive Energy Plan sent at any time during the period June 1, 2005 through June 1, 2008.

13. Each and every document that identifies any or all of the members of Kansas City Power & Light Company's accounting team, Kansas City Power & Light Company's senior management and Great Plains Energy's senior management.
14. Each and every presentation and document provided to the Board of Directors of Great Plains Energy and/or the Board of Directors of Kansas Power & Light Company during the period from June 1, 2005 through June 1, 2008 regarding construction of Iatan 2 or construction activities on Iatan 1.
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