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Witness:	Darrin R. Ives
Type of Exhibit:	Surrebuttal Testimony
Sponsoring Party:	Kansas City Power & Light Company KCP&L Greater Missouri Operations Company
Case No.:	EU-2014-0077
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MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: EU-2014-0077

SURREBUTTAL TESTIMONY

OF

DARRIN R. IVES

ON BEHALF OF

KANSAS CITY POWER & LIGHT COMPANY
AND
KCP&L GREATER MISSOURI OPERATIONS COMPANY

Kansas City, Missouri
December 2013

SURREBUTTAL TESTIMONY

OF

DARRIN R. IVES

Case No. EU-2014-0077

Q: Please state your name and business address.

A: My name is Darrin R. Ives. My business address is 1200 Main Street, Kansas City, Missouri 64105.

Q: Are you the same Darrin R. Ives who pre-filed Direct Testimony in this matter?

A: Yes, I am.

Q: What is the purpose of your Surrebuttal Testimony?

A: The purpose of my Surrebuttal Testimony is to respond to components of various parties' Direct/Rebuttal Testimony filed in this matter. These include the Rebuttal Testimony of Missouri Public Service Commission ("Commission") Staff ("Staff") witnesses Mark L. Oligschlaeger and Michael L. Stahlman, the Rebuttal Testimony of William Addo of the Office of the Public Counsel ("OPC") and the Direct Testimony of Greg R. Meyer on behalf of Midwest Energy Consumers Group ("MECG") and Missouri Industrial Energy Consumers ("MIEC"). Specifically, this testimony will rebut:

1) the issues raised by parties that this Accounting Authority Order ("AAO") request does not fulfill the standards perceived to be required by the various parties to receive an AAO;

2) the issues raised by parties that the costs included in this AAO request are not appropriately defined; and

3) the conditions that Staff witness Mark Oligschlaeger has proposed if the Commission grants an AAO in this proceeding.

Any comment or position raised by other parties in their Direct/Rebuttal Testimony not directly addressed by Kansas City Power & Light Company ("KCP&L") and KCP&L Greater Missouri Operations Company ("GMO") (collectively, "Company") witnesses does not signify agreement with the position by the Company. Rather, the Company believes the issue or position is already addressed in Direct Testimony or elsewhere or otherwise does not warrant a response in Surrebuttal Testimony.

Standards for Deferral

Q: Please summarize the various parties' positions regarding the standards used for the granting of an AAO.

A: The various parties to this application provide standards that they assert should be used when the Commission considers whether or not an AAO should be granted in this case. The standards that all three parties provided in their Direct/Rebuttal Testimony all seem to center around the following three criteria:

1) The cost must be extraordinary.
2) The cost must be non-recurring.
3) The cost must be material in nature.

Each party discussed their interpretation of these three criteria.

Q: Do the various parties believe this AAO application filed by the Company meets these standards?

A: No. I will let their testimonies stand on their own, but in summary the various parties to this application provide a variety of reasons on why the Commission should not approve this application, claiming the Company's application does not meet the three criteria (extraordinary, non-recurring and material in nature).

Q: Do you agree with their various positions regarding the standards required for this Commission to approve this AAO application?

A: No. I do not for a variety of reasons.

Q: Why not?

A: First, I believe the Commission has the discretion to grant an AAO application for any particular set of circumstances and in fact the Commission recently issued an Order recognizing this fact. The Commission has broad discretion to grant a deferral of the requested transmission costs even if they were ruled to not be extraordinary or non-recurring. On pages 2-3 of the *Order Approving And Incorporating Stipulation And Agreement* in Case No. EU-2012-0131 which related to the cost of solar rebates, the cost to purchase renewable energy credits, and the cost of the standard offer and other related costs incurred as result of compliance with Missouri's Renewable Energy Standard Law, the Commission stated the following:

> Missouri courts have recognized the Commission's regulatory authority to grant a form of relief to a utility in the form of an AAO "which allows the utility to defer and capitalize certain expenses until the time it files its next rate case." "The AAO technique protects the utility from earnings shortfalls and softens the blow which results from extraordinary construction programs." "However, AAOs are not a guarantee of an ultimate recovery of a certain amount by the utility." The AAO "simply allows for certain costs to be separately accounted for *possible* future recovery in a future ratemaking proceeding." "This is not retroactive ratemaking, because the past rates are not being changed so that more money can be collected from services that have already been provided; instead, the past costs are being considered to set rates to be charged in the future." Although the courts have recognized the Commission's authority to authorize an AAO in extraordinary and unusual circumstances, ***there is nothing in the Public Service Commission Law or the Commission's***

> ***regulations that would limit the grant of an AAO to any particular set of circumstances.***" (emphasis added) (footnotes omitted)

As such, the Commission has the discretion to approve this application without meeting any historical standards as set forth in the various parties' Direct/Rebuttal Testimony in this case.

Q: If the Commission does use the standards as set forth in the various parties' testimony, do you believe that the transmission costs referred to in your Direct Testimony meet the standards?

A: Yes. In fact, I address the very issue of transmission costs being extraordinary and a material operating cost of the Company in my Direct Testimony.

Q: Please explain how transmission costs currently impacting the Company meet the standards for deferral as proposed by the various parties.

A: Although the Company has always incurred transmission costs, and the Company obviously expects to continue to incur transmission costs in the foreseeable future, these costs are currently being impacted by an unprecedented build out in order to expand and enhance the Southwest Power Pool ("SPP") transmission network. This event taken in its entirety is in fact an extraordinary event and should be considered non-recurring.

Historically, transmission costs have fluctuated due to load variations, both native and off-system. However, the Company is currently experiencing increasing costs for SPP's aggressive expansion of regional transmission upgrade projects that are materially impacting the Company's cost of service. This event, in and of itself, sets these costs apart from the "typical" transmission costs incurred in the past. In addition, the amounts the Company is currently being charged and projected to be charged in the future are material to the Company's financial statements as highlighted in my Direct Testimony.

As such, based on the lack of previous occurrence, the historic convergence of factors that are driving the transmission expansion, and the fact that the increased level of spending is projected to level off after the completion of the build out, these costs easily meet the criteria of extraordinary, non-recurring and material in nature.

Q: Are there any other aspects that should be considered relating to these historical criteria?

A: Factors in the current utility operating environment have been dramatically changing over the last few years and are dramatically different from the environment that companies worked within in the past. For instance, the Company has historically operated in an environment of continued growth in the use of its product. This increase in revenues from the increase in usage was partially used to offset various increases in expenses. Recently, the Company has experienced level to negative growth in usage. This is enhanced by the fact that the Company is encouraged to and is making significant investments in energy efficiency which has the impact of consumers using less of our product. Besides the degradation to potential increases in revenue, environmental requirements have increased significantly at the same time. The costs to comply with these new regulations are causing significant increases in the costs to serve our customers. While the balance of the regulatory process has worked in the past, these new developments have caused a need for consideration of alternative ratemaking.

Q: How has the Company seen changes in the ratemaking process because of the change in the operating environment?

A: The legislature, as well as the Commission, has noted the need for change in the typical ratemaking treatment by implementing alternative ratemaking mechanisms such as fuel adjustment clauses and renewable energy standard recovery mechanisms. Similarly, allowing an AAO for this evolution in the transmission business is consistent with balancing the needs of companies and customers in an ever changing environment.

Q: How does your interpretation of extraordinary and non-recurring differ from Staff witness Oligschlaeger in this case?

A: Staff witness Oligschlaeger in his Rebuttal Testimony states on page 10 “Transmission expenses in general, and the specific expenses for which the Companies seek deferral authority in this proceeding, are not extraordinary in any way.” He goes on to point out that in Case Nos. EO-91-358 and EO-91-360 that the Commission provided guidance that for the costs to be extraordinary they must be “unusual and unique; not recurring.” Mr. Oligschlaeger in his testimony is using a very narrow definition in his interpretation of the type of charge that is impacting the Company which in this case is transmission expense. The Company agrees that transmission expenses are incurred by the utility on an annual basis. This has occurred in the past and will continue into the foreseeable future. Thus, Staff has chosen to use a very narrow definition of recurring transmission charges to attempt to make the point that this case is not “unusual or unique.” But, this AAO application reflects the SPP transmission build-out that is in fact extraordinary in nature, that is projected to be non-recurring in the future and that is very material to the Company’s financial statements. SPP’s significant expansion in its regional transmission upgrade projects is the driver behind the increased costs. This significant expansion in regional transmission upgrades is an event that is unique as compared to historical transmission construction and the breadth of the expansion is extraordinary in nature.

In fact, some have compared the Federal Energy Regulatory Commission's ("FERC") desire to build out the national transmission infrastructure to the build out of the interstate highway system that occurred decades ago. I am confident that we would all consider the build out of the interstate highway system an extraordinary event and cost.

Q: On pages 12-13 of his Rebuttal Testimony, Mr. Oligschlaeger states, "KCPL and GMO have incurred transmission expenses since the Companies began providing retail electric service to customers many decades ago." From this, can we infer that the transmission charges faced by the Company in the next few years are simply a continuation of business as usual with regard to transmission?

A: No. The expected escalation of charges for transmission service is not the result of continuation of the same business model that the Company operated under for decades. Under the framework of open access and power market policies established by the FERC, and which continue to develop at the present time, SPP and other Regional Transmission Organizations ("RTOs") have assumed new and critically important roles in the electric industry. A key element of the RTOs' new mission is to plan and direct the development of the transmission grid to enhance reliability, facilitate access to renewable resources, and enable more efficient power transactions. Applying the analogy of automobile transportation, the industry is attempting to move from a localized power transportation model, with the electric equivalent of side streets and a few highways, to an interstate system that allows for much more efficient transportation and enhanced commercial activity. Obviously, a by-product of this new and ongoing development is an increase in cost due to the infrastructure development.

Q: How is the SPP region addressing this increase in costs?

A: In 2005, SPP member companies recognized the need to address cost responsibility for the anticipated development of a more reliable regional transmission grid. As a result, a plan for regional cost sharing was established which is known as "Base Plan" funding. Under this cost allocation framework, SPP worked with member companies to initiate a series of transmission construction projects to facilitate transmission service and enhance reliability. As time passed, members and regulators recognized that SPP needed a means to share the cost of transmission facilities that not only enhance reliability but also provide benefits through more economic power transactions. For that purpose, the "Balanced Portfolio" cost allocation method was established in 2008. Then in 2010, SPP stakeholders overhauled the Base Plan cost allocation method to apply that term to what is often referred to as a "highway-byway" methodology. This revised methodology applies to virtually all projects directed by SPP for reliability, renewable, or economic purposes.

Q: If SPP's regional cost allocation methods were first adopted in 2005 and further revised in 2008 and 2010, why are transmission charges escalating so rapidly only now?

A: The delay in timing primarily results from the significant time required to plan, route, and construct transmission projects. Including both the SPP planning process and the responsible transmission owner's routing and construction activity, even small projects will typically require at least two years. For large high-voltage projects, the process can take five to seven years from start to finish. The transmission charges incurred by the Company as a result of SPP-initiated projects has been escalating on a modest scale since about 2007 due to SPP's initial Base Plan cost allocation process. However, the projects under that framework were focused on reliability and tended to be smaller in scope. However, with the inception of the Balanced Portfolio and highway-byway methods in 2008 and 2010, SPP has approved a number of very large projects needed to facilitate economic power transactions for the region. Most of those projects are coming on line in the 2013-2017 timeframe, so we are now in a period of historically unprecedented escalation in transmission infrastructure cost. This is different from anything the Company has ever experienced due to both the origin of the costs and the sheer scale of development. It certainly cannot be characterized as business as usual and must be characterized as extraordinary, non-recurring and material to the Company's financial statements.

Q: What other references did opposing parties point to in their Direct/Rebuttal Testimony?

A: OPC witness Addo and MECG/MIEC witness Meyer both point to extraordinary events as defined in General Instruction No. 7 of the Uniform System of Accounts ("USOA"). They provide very similar definitions as brought up by Staff witness Oligschlaeger. But, again I stress that it's not the "type" of expense that makes this event extraordinary, non-recurring and material in nature. It is the significant event of a transmission build out that is the foundation for our discussion of the event as extraordinary, non-recurring and material in nature.

Additionally, I will not repeat it in detail here, but in my Direct Testimony I address the flaws in tying USOA General Instruction No. 7 to the appropriate USOA authority for deferral accounting – Accounts 182.3 and 254. There is no linkage of

General Instruction No. 7 to the deferral accounting authority provided in Accounts 182.3 and 254 in the USOA.

Q: Please respond to OPC witness Addo's claim on page 11 of his Rebuttal Testimony that deferral of costs violates the "matching principle" espoused by the Generally Accepted Accounting Principles ("GAAP") and the USOA.

A: This comment is incorrect and should not be considered by the Commission. Accounts 182.3 and 254 in the USOA specifically provide for deferral accounting under the conditions that Company witness Bresette and I described in our Direct Testimony. Company witness Bresette also describes Accounting Standards Codifications ("ASC") ASC 980-340-25-1 in his Direct Testimony, which is the authoritative GAAP regarding deferral accounting. There is clearly no conflict between deferral accounting and the USOA or GAAP.

Q: What is your response to the assertions made by MECG/MIEC witness Mr. Meyer at page 13 of his Direct Testimony regarding the surveillance reports issued by GMO?

A: As I point out in my discussion of the Staff's condition number seven, the surveillance reports as provided by GMO on a monthly and quarterly basis are reports that provide accounting information that have not been subjected to normal regulatory adjustments. These adjustments are employed in every rate case so that the most accurate picture of a company's financial condition is used for setting rates. If the surveillance reports were adjusted to reflect known and measurable changes, annualizations and normalizations, the resulting returns would likely reflect a revenue deficiency. Without these adjustments, the reports reviewed by Mr. Meyer do not show a complete picture of the level of GMO's earnings and do not provide a basis for the rejection of the Company's AAO application.

Q: Mr. Meyer also claims that the GMO surveillance reports would indicate that "an all relevant factors analysis" would not justify granting an AAO for transmission expenses. How do you respond to this claim?

A: The surveillance reports serve the purpose of monitoring the relative progression of the Company's earnings, but as I mentioned above, do not include normal regulatory adjustments. It is the Company's opinion that if it put a case together today, the Company would likely demonstrate it currently has a revenue deficiency. Clearly, with the escalation of transmission costs projected in the future as shown in the Company's application and direct testimony, without an AAO, the Company is not able to earn its authorized return.

Q: You mentioned earlier that this Commission has the sole discretion to grant an AAO for any circumstances. Are there examples of AAO's in the past that have been approved that are not related to storms or an act of God?

A: Yes. In Schedule DRI-1, attached to this testimony, I provide a listing of AAOs approved by this Commission over the last 20 years. As can be seen from this listing, very few of the cases on the list relate to storm costs or costs caused by an Act of God. Additionally, in at least one situation, the costs were known and the AAO was issued prior to the costs being incurred. The Sibley Rebuild AAOs referenced in Direct/Rebuttal Testimony in this case were issued prior to implementation of the rebuild project.

Q: Do you have any final points to make on the standards to be applied for deferral treatment?

A: Yes. On page 7 of his Rebuttal Testimony, Mr. Meyer notes that he does not agree with the Company's application on page 4, where the Company makes the following statement: "The Companies believe that these transmission costs are appropriate candidates for an AAO because they are ***material, expected to change significantly in the near future, and are primarily outside the control of the Companies.***" (emphasis added)

Q: How do you respond to Mr. Meyer's disagreement?

A: In its *Report and Order* from the Ameren Rate Case No. ER-2012-0166, Section B, MISO Costs in the FAC, Findings of Fact (Item 19), the Commission stated: "Those costs meet the Commission's past standards for inclusion in the fuel adjustment clause in that they are ***significant in amount, volatile in that they are not only rapidly rising, but are also uncertain in amount, and they are largely beyond the control of Ameren Missouri.*** The Commission finds that MISO transmission costs should continue to be flowed through Ameren Missouri's fuel adjustment clause." (emphasis added)

As I review the standards cited by the Company and the standards cited by the Commission in the Ameren Missouri Order, I cannot see any avenue to conclude that KCP&L and GMO's request to defer incremental transmission customer charges as requested in their AAO application is unreasonable or unwarranted given the fuel adjustment clause ("FAC") treatment provided to Ameren Missouri by the Commission in its Order in Case No. ER-2012-0166, and the underlying factors considered by the Commission in that Order.

Costs to be Deferred

Q: Certain witnesses in their Direct/Rebuttal Testimony indicated some confusion regarding the specific costs for which the Company is requesting deferral under this AAO application. Please clarify the specific costs the Company is requesting for deferral.

A: The Company is requesting the deferral of all costs associated with FERC accounts 561.4, 561.8, 565, 575.7 as well as the FERC Schedule 12 fees charged to account 928. The deferral would include these costs that are above those same costs as set in rates, excluding the costs currently flowing through the GMO FAC as identified in the FAC tariff. For additional detail of the costs charged to FERC account 565, where the bulk of the transmission cost increases are expected, please see the Surrebuttal Testimony of Company witness John R. Carlson.

Q: Based upon this explanation, and in response to uncertainty indicated by Staff witness Stahlman on page 2 of his Rebuttal Testimony, would costs associated with the SPP Integrated Marketplace such as the transmission congestion portion of a locational marginal price be included in the deferral?

A: No. Based upon the research and planning done by the Company and shared with the Missouri Public Service Commission Staff through a number of information sharing meetings, it has been determined that this type of charge will be charged to either 555 or 447 depending on the circumstances. Therefore, since the transmission congestion portion of a locational marginal price would not be charged to a FERC account as listed in the Application and reiterated here, it would not be deferred under the AAO application.

Q: On page 18 of his Rebuttal Testimony, Mr. Oligschlaeger describes the Company's transmission revenues and transmission service charges as "opposite sides of the same coin." Does this present a balanced picture of the situation?

A: No, this characterization is misleading. On a superficial basis, it may appear that transmission revenue and transmission charges offset each other because they both include the word "transmission." In reality, however, the transmission revenues do not offset transmission service charges levied by SPP and other transmission service providers. Instead, those revenues offset the cost that KCP&L and GMO incur in order to own (including construction cost, carrying cost, and property tax), operate, and maintain tangible transmission assets. As stated in the data request response referenced by Mr. Oligschlaeger, the revenues result from the role of KCP&L and GMO as transmission owners and the charges result from the role of KCP&L and GMO as transmission customers. These roles are so clearly distinct under the FERC's open access transmission policies that some member companies in SPP incur transmission service charges and receive no transmission revenue, while others receive transmission revenue and incur no transmission service charges. The fact that the Company is a vertically integrated utility such that it both receives transmission revenues and incurs transmission service charges should not be allowed to obfuscate the reality of which set of costs are offset by the transmission revenues. The transmission revenues result because the Company's own transmission assets and incur costs to do so, not because they pay transmission service charges.

Q: On page 19 of his Rebuttal Testimony, Mr. Oligschlaeger suggests that the Company is proposing to "ignore one side of the SPP revenue requirement equation." Is this an accurate description?

A: No. Actually, it is the Staff that is ignoring one side of the SPP revenue requirement equation. In general, there are three components of the transmission revenue requirement: (1) transmission service charges, (2) the cost to own, operate, and maintain transmission facilities, (transmission owner costs) and (3) transmission revenues (transmission owner revenues). The revenues result from, and are used to offset, the cost to own, operate, and maintain transmission facilities. In the calculation of revenue requirement, both of these transmission owner components need to be either included or excluded *together* because of that matching offset. Therefore, the Company proposed to exclude both the revenue and ownership cost components in its initial AAO proposal and track only changes in transmission service charges. Under the Company's proposal, both transmission owner costs and associated transmission owner revenues would continue to be addressed in general rate cases. Alternatively, while it would be more complicated, the Company would be open to an AAO set up with both revenue and ownership cost components included along with the transmission service charges. Either construct would be consistent with the matching principle. However, Mr. Oligschlaeger proposes to include the revenue along with transmission service charges in the AAO, but to exclude the cost of owning, operating, and maintaining facilities. Therefore, contrary to witness Oligschlaeger's assertion, it is the Staff that is ignoring a key component of the "SPP revenue requirement equation."

Q: On page 19 of his Rebuttal Testimony, Mr. Oligschlaeger provides a numeric example. Are there any problems with this illustration?

A: Yes, this illustration incorrectly omits a key element of the revenue requirement calculation. What Mr. Oligschlaelger completely ignores in this example is that transmission revenue is based on the cost of owning, operating and maintaining transmission facilities. If KCP&L received a $2 increase in transmission revenue (as used in Mr. Oligschlaeger's example), that revenue increase would be a result of a $2 or greater increase in transmission ownership cost as a result of building a project in the SPP region. Staff's proposal would recognize the $2 increase in revenue without recognizing the $2 increase in transmission ownership cost in the AAO. Mr. Oligschlaeger states, "Therefore, the net increase in KCPL's cost of service related to SPP membership is $8." In the scenario described above, however, this is incorrect. The net increase in KCP&L's cost of service is $10 due to the increase in allocated transmission service charges. This is because the $2 increase in revenue is offset by at least a $2 increase in ownership costs, resulting in a net zero effect from the two components. In the example provided, Staff incorrectly excluded the $2 cost that results from owning, operating, and maintaining transmission facilities, and thereby ignored a critical component of the revenue requirement calculation. Thus, rather than preventing a windfall as claimed, the Staff proposal would result in a cost recovery shortfall to KCP&L.

Q: On pages 19-20 of his Rebuttal Testimony, Mr. Oligschlaeger states that Staff has concerns regarding the effect of grandfathered transmission agreements. Can you provide clarification regarding the effect of grandfathered agreements?

A: Yes, I will provide clarification because Mr. Oligschlaeger has characterized this issue in a manner completely opposite of historical trends. FERC's open access transmission policies have resulted in a large decrease in the volume of grandfathered transmission service over a number of years and this decline is expected to continue. Therefore, both the level of grandfathered transmission charges and the level of grandfathered transmission revenues are expected to fall over time. Given this situation, the Company's cost recovery would be improved if the transmission AAO were to exclude grandfathered transmission charges. However, the Company has not proposed to exclude them in that manner. Furthermore, with expected decline in grandfathered transmission revenue, the Company's cost recovery would be improved with such revenue included in the AAO. Again, the Company has proposed to do just the opposite. In short, Mr. Oligschlaeger's concern is premised on a scenario that is completely reversed from the probable effect of grandfathered transmission service on future revenues and expenses.

Q: On page 20 of his Rebuttal Testimony, Mr. Oligschlaeger states that the Company is proposing to include the costs associated with the new Integrated Marketplace function. Is this an accurate representation?

A: It is only partially correct. The Company is requesting to include in the AAO the costs incurred by SPP for the Integrated Marketplace function. The Integrated Marketplace is a fundamental component of SPP's task as an RTO to manage congestion on the transmission system. However, the Company is not proposing to include in the AAO the costs incurred internally by KCP&L and GMO for this purpose.

Q: Staff witness Oligschlaeger provides testimony that tracker mechanisms are best reserved for general rate proceedings. Does the Company agree with this?

A: The Company agrees that the rate recovery level and decision will be made within a rate case setting allowing for the Commission to analyze all pertinent data in order to appropriately set overall rates. The Company also strongly advocates that the decision to allow it to defer the referenced costs for future ratemaking purposes is appropriate, within the Commission's purview to decide, and is necessary under the conditions the Company is working within.

I also strongly believe that the base to track against can be established using the Staff's accounting schedules from the Company's last general rate cases, thereby enabling this AAO to be granted at this time.

Q: What position does Staff witness Oligschlaeger take regarding the Company's request to include carrying costs on the deferral requested in this AAO application?

A: He indicates that Staff opposes carrying costs.

Q: What is the reason that Staff witness Oligschlaeger opposes the use of carrying charges to be included in this application?

A: Mr. Oligschlaeger gives a fairly lengthy rationale on page 26 of his Rebuttal Testimony, but if I were to summarize his position, it appears that he believes that the Company should be subject to regulatory lag regarding the rising transmission costs that are the subject of the AAO application. If the Commission were to grant the Company the ability to defer the increasing transmission costs, it appears the Staff believes there should still be some under recovery related to these rising costs, which could be accomplished by denying the Company's request for carrying costs.

Q: Why do you believe carrying charges should be included in this AAO application?

A: Mr. Oligschlaeger provides a definition for carrying costs beginning on line 6 on page 26 of his Rebuttal Testimony that I will repeat here. "Carrying charges are the equivalent of a return on investment that may be added to a deferred cost to recognize the delay in recovering the cost in rates."

While the AAO would provide for deferral of the Company's rising transmission costs, recovery in rates will not be addressed until the Company's next general rate cases. There clearly will be a delay in recovering the cost in rates and I believe it is appropriate to recognize that delay in recovery by providing carrying costs.

On page 26, lines 7 and 8 of his Rebuttal Testimony, Mr. Oligschlaeger goes on to state, "Some, but not all, prior AAO deferrals have featured accrual of carrying costs on deferred amounts." While Mr. Oligschlaeger recommends that the Company not receive the carrying costs, I do not see a reasonable explanation as to why some deferrals receive carrying costs but Staff recommends the Company's request in the case should not. The only rationale I can discern for this in Staff's testimony is to ensure that the Company remain subject to some level of regulatory lag associated with costs. This approach appears punitive to me and I do not believe outweighs the reality that there is a time value of money for the delay in recovery of these costs that can and should be recognized through the provision of carrying costs.

AAO Conditions Proposed by Staff

Q: If the AAO is approved in this application, Staff has proposed various conditions to be included within the approval of this application. Please summarize those.

A: Staff witness Mark Oligschlaeger lists in his testimony seven conditions that the Company should follow if the Commission authorizes them to defer transmission costs by using an AAO or tracker mechanism. These conditions are as follows:

1) That the deferral reflects both transmission revenues and expenses, and thereby be based upon the level of net transmission costs experienced by KCPL and GMO.

2) That KCPL and GMO will provide to all parties in this case on a monthly basis copies of billings from SPP for all SPP rate schedules that contain charges and revenues that will be included in the deferral and will report, per its general ledger, all expenses and revenues included in the deferral by month by FERC USOA account and KCPL/GMO subaccount or minor account. KCPL and GMO shall also provide, on no less than a quarterly basis, the internally generated reports it relies upon for management of its ongoing levels of transmission expenses and revenues. KCPL and GMO should also commit to notify the parties to this case of any changes to its existing reporting or additional internal reporting instituted to manage its transmission revenue and expenses.

3) That KCPL and GMO maintain an ongoing analysis and quantification of all benefits and savings associated with participation in SPP not otherwise passed on to retail customers between general rate proceedings.

4) That KCPL and GMO be required to maintain documentation of its efforts to minimize the level of costs deferred under any AAOs or trackers authorized for it.

5) That all ratemaking considerations regarding transmission revenue and expense amounts deferred by the Company pursuant to Commission authorization be reserved to the next KCPL and GMO rate proceedings, including examination of the prudence of the revenues and expenses.

6) That an amortization to expense over a 60-month period of the amounts accumulated in any deferral commence on KCPL's and GMO's books in the first full calendar month following Commission approval of the AAOs or trackers.

> 7) That deferrals resulting from the AAOs or trackers cease under certain circumstances, described below, depending upon KCPL's and GMO's reported return on equity (ROE) levels.

Q: What is your overall opinion of the conditions as proposed by Staff?

A: I believe the conditions as a whole as proposed by Staff witness Oligschlaeger are not necessary, are more onerous and restrictive than historical practice for deferrals authorized by the Commission, and therefore should be rejected. As I will further explain below, most of the conditions are either not necessary or not appropriate as proposed. I believe that these conditions are an attempt by Staff to reduce full recovery of transmission costs that are being incurred by the Company under the Commission's approval of RTO participation. In fact, these are the same type of costs that another utility in the State of Missouri is already getting recovery of through its FAC. In Case No. ER-2012-0166, the Commission authorized Ameren Missouri to recover its transmission costs through its FAC. Some relevant sections from the *Report and Order* in that case include:

Section B, MISO Costs in the FAC, Findings of Fact (beginning with Item 18):

> 18. All parties agree that Ameren Missouri must be able to recover the MISO transmission charges in some manner. If the charges are not flowed through the FAC, the Commission will need to allow the company to recover those charges in base rates. The only issue is whether Ameren Missouri should be allowed to flow those charges through the fuel adjustment clause.

> 19. Since Ameren Missouri must be allowed to recover the MISO transmission charges in some manner, the continuation of the current practice of passing those costs through the fuel adjustment clause is the most logical manner of doing so. Those costs meet the Commission's past standards for inclusion in the fuel adjustment clause in that they are significant in amount, volatile in that they are not only rapidly rising, but are also uncertain in amount, and they are largely beyond the control of Ameren Missouri. The Commission finds that MISO transmission costs should continue to be flowed through Ameren Missouri's fuel adjustment clause.

Within the Conclusions of Law section of the same *Report and Order*, Items D, I, and J state in part:

> D. … Since there is no way to transport electricity, in the form of purchased-power, except by transmission over electric lines, the statute that allows electric utilities to include transportation costs as part of purchased power costs must have been intended to allow transmission costs to be included within a fuel adjustment clause.
>
> I. When Ameren Missouri pays the transmission charges it is in the same position as an Ameren Missouri customer who pays their electric bill. The customer pays an established rate for the amount of electricity used. It is meaningless to try to parse out how much of that payment is for the cost of a new transformer in the neighborhood, or how much is paid toward the CEO's salary. The customer is paying a legally established charge that covers all the costs associated with the electricity used and Ameren Missouri is paying a legally established charge that covers all the costs associated with the transmission services it is using.
>
> J. The Commission concludes there is no legal or public policy impediment to allowing Ameren Missouri to recover MISO transmission charges through the fuel adjustment clause.

I include these excerpts from the cited Ameren Order because, just as Ameren Missouri is a participant in MISO, KCP&L and GMO are participants in SPP. Both are RTOs where interim Commission approval has been given repeatedly for participation by the Company. The charges paid by KCP&L and GMO to SPP are essentially the same as those charges paid by Ameren Missouri to MISO. This, along with the fact that the Commission believed in the Company's most recent rate cases that no approval for deferral was necessary because it concluded the Company already has the ability to defer the amounts under the USOA (which I and Company witness Bresette have testified in regard to), shows that the requested deferral of transmission costs is justified and the costs should be deferred for potential recovery in a future rate case. Conditions impacting ultimate deferral and recovery should not be attached to this AAO application.

I have provided additional discussion below on the merits of each of these conditions if the Commission chooses to incorporate any in this proceeding.

Q: What is Staff's position regarding condition 1?

A: Staff believes that if transmission charges from SPP, which are intended to reimburse other members of SPP for the Company use of transmission facilities, are included in an AAO or tracker mechanism, then transmission revenues associated with other members' use of the Company's facilities should be included in any AAO or tracker mechanism. Staff apparently believes there is a matching relationship between the SPP transmission revenues and the assigned SPP transmission expenses. By excluding the transmission revenues, Staff witness Oligschlaeger states on page 30 of his testimony that the Commission would be granting "a skewed and inappropriate approach to transmission accounting and ratemaking results."

Q: Does the Company agree with Staff's position on condition 1?

A: No. The Company does not agree with Staff's condition 1 and the Commission should reject the condition. As I stated previously in my testimony, we believe Staff has ignored one side of the revenue requirement calculation. The transmission revenues are closely linked with the costs to own and operate transmission facilities. Transmission revenues result from, and are used to offset, the cost to own, operate, and maintain transmission facilities. In the calculation of revenue requirement, both of these components need to be either included or excluded *together* because of that matching offset. Therefore, KCP&L proposed to exclude both the revenue and ownership components in its initial AAO proposal and track only changes in transmission service charges which are included in this AAO filing.

Q: What is Staff's position regarding condition 2?

A: Condition 2 as proposed by Staff would establish reporting requirements that would require monthly documentation supporting the billings from SPP for rate schedule charges as well as documentation supporting any revenues received from SPP that are included in the AAO or tracker by FERC USOA account. In addition, on a quarterly basis Staff would like documentation of the internally generated reports that management relies upon to monitor its ongoing levels of transmission expenses and revenues. Staff believes these reporting requirements would provide for the ongoing monitoring of costs that are being tracked as part of the AAO application and provide the ability to investigate trends and help expedite review in subsequent rate proceedings.

Q: What is the Company's response to condition 2?

A: The Company believes that condition 2 should not be adopted by the Commission. The Company believes that Staff has and will have the ability and time to review any and all transmission costs that are deferred as part of this AAO request in its next general rate case proceeding without the reporting requirements requested in this condition. The Company will maintain the support for the accounting transactions supporting the deferral in this case. The next general rate case proceeding would be the appropriate time to review the transactions supporting the deferral of transmission cost under this AAO filing.

Q: If the Commission believes this is a condition the Company should accept, what alternative proposal does the Company suggest?

A: If the Commission finds merit in this condition, then the Company would propose the following changes to condition 2:

- First, that the Commission defines exactly what reporting documentation is required to be provided to Staff.
- Second, the Company requests that all reporting requirements be completed on a quarterly basis and not a monthly basis. This change would reduce the monthly reporting requirements for the Company and should not significantly impair the timeliness of Staff's review of the reported data.

Q: What is Staff's position regarding condition 3?

A: Staff's condition 3 requests that KCP&L and GMO maintain analysis on an ongoing basis of all the benefits and savings associated with participation in SPP that are not already passed on to retail customers between general rate proceedings. Staff states that this amount quantified could be used to offset any claimed recovery of deferred transmission expenses.

Q: What is the Company's response to condition 3?

A: The Company has serious concerns regarding condition 3. Implementation of this condition would be difficult, if not impossible, to comply with in an accurate, cost-effective, and timely basis. Studies developed to assess the varied benefits of RTO participation typically require several months to produce a single set of estimates, regardless of whether they are produced by the RTO or by an outside consultant. In the 2011 submittal of their interim report on RTO participation, KCP&L and GMO relied heavily on studies that had been previously produced by other entities. Even with that assistance, the entire report required several months for compilation and documentation. Had the Company commissioned an outside consultant to produce a similar set of estimates, the study not only would have required several months, but the cost would have been several hundred thousand dollars. Furthermore, it is widely recognized that such estimates contain a substantial margin of error due to multiple uncertainties in inputs, modeling assumptions, and parameter estimates. Therefore, the results of such analyses generally do not contain sufficient accuracy to serve as a basis for accounting entries. In contrast, the transmission service charges that KCP&L proposes for inclusion in the AAO are easily measurable with accuracy. Finally, the benefits of RTO participation include factors that are not readily quantifiable in dollars, such as the value of enhanced transmission reliability and the value of easier access to renewable resources. Clearly, it would not be appropriate to include such non-monetary benefits in an AAO mechanism so as to potentially offset transmission charges.

In fact, even reading the testimony of Staff's witness Oligschlaeger seems very revealing when he states on page 31 line 5 that the Company should maintain documentation "to the best of their ability." It appears the Staff realizes that quantifying such benefits is difficult let alone having to then discern the amount that is already embedded in base rates versus amounts that are occurring after a test year with any degree of certainty.

Q: Considering the difficulties and costs discussed above in quantifying meaningful benefits or savings between rate cases, can the Company agree to this condition?

A: No it cannot.

Q: If the Company cannot agree to condition 3, what do you consider to be the appropriate forum for addressing benefits of SPP participation?

A: As I previously noted, KCP&L and GMO have each filed with the Commission for initial and continued participation in SPP, have provided cost/benefit analyses to support participation in SPP, and have received Commission interim approval for initial and continued participation in SPP. KCP&L and GMO have committed to file new cost/benefit analyses with the Commission in 2017 regarding their participation in SPP. These dockets are the forums in which the benefits of participation in SPP have been addressed and should be addressed in the future.

Q: What is Staff's position regarding condition 4?

A: Staff's condition 4 would require the Company to maintain documentation to support its efforts to minimize transmission costs in the future. This documentation could then be used by Staff to analyze whether the Company was successful in their efforts to reduce transmission costs and what efforts were employed to do so. This documentation could then be used to evaluate the Company's request in future rate case proceedings.

Q: What is the Company's response to condition 4?

A: Although the Company is unclear on what documentation the Staff would require with this condition, the Company does not believe this condition is necessary. As I stated on page 3 of my Direct Testimony, transmission costs are primarily out of the Company's control in regards to amounts that are being billed from SPP. Yet, Staff in this condition is requiring documentation on how the Company is minimizing transmission costs. It is the Company's position that regardless of the cost category involved, whether it is transmission or some other type of cost, the Company has a fiduciary responsibility to operate in as efficient a manner as possible and ensure that costs are prudently incurred. Our involvement in SPP as discussed below is fulfilling these responsibilities.

Further, I do not think the appropriate goal is to minimize costs. Minimizing transmission costs could result in underdevelopment of the regional transmission system and could result in overall increased cost of service to the Company's customers. I believe the goal should be to optimize expenditures to provide the best value to customers. This is what I believe the goal of SPP is and this is what the Company is working to ensure through active involvement with SPP.

Q: Have KCP&L and GMO already been approved through cost-benefit analysis to be a benefitting member of SPP?

A: Yes.

Q: Do KCP&L and GMO have control of the Base Plan funding build out of transmission infrastructure that is currently causing the significant rise in transmission costs on an annual basis?

A: No, KCP&L and GMO do not have control. Rather, KCP&L and GMO exert influence through participation in the SPP stakeholder process.

Q: How does the Company participate in SPP?

A: The Company provided in data request response MPSC 0009 the following explanation that I believe is a good summary of the Company's involvement with SPP. The response states the following:

> KCP&L and GMO are not the ultimate decision-makers with regard to SPP transmission costs that are allocated to the companies. SPP's independent Board of Directors retains the authority to decide which transmission projects are undertaken for construction. In addition, the Regional State Committee determines the manner in which the costs of those projects are allocated to transmission customers, subject to approval by the FERC. However, KCP&L and GMO exercise a degree of influence on such decisions through their participation in the SPP stakeholder process. KCP&L and GMO have voting membership on a number of SPP stakeholder committees including the Members Committee, the Markets and Operations Policy Committee (MOPC), the Market Working Group, the Transmission Working Group, and the Regional Tariff Working Group, among others. In addition, KCP&L and GMO have personnel who participate in discussions of other stakeholder groups in which they do not

> have voting membership. Due to the independence of the SPP Board and Regional State Committee, the decisions of the stakeholder committees and working groups are not binding. However, as a result of the subject matter expertise and focus of these stakeholder groups, their decisions and recommendations carry substantial weight in the formulation of final decisions by SPP. This is particularly true of the MOPC, which is a large committee in which all SPP members have representation and to which most of the stakeholder committees report. The MOPC's recommendations are taken up by the SPP Board and are approved by the Board in most cases. In addition, KCP&L personnel participate in stakeholder review of SPP planning activities and cost-benefit analyses and provide both input and feedback to improve the studies and the resulting decision-making processes. Although KCP&L and GMO do not have final decisional authority in SPP, they actively exercise their influence and voting rights through the SPP stakeholder process as described here.

Q: Do you believe condition 4 is necessary?

A: No. As can be seen from my previous response, KCP&L and GMO have involvement with SPP but are not the ultimate decision makers. Any condition requiring documentation on efforts the Company is using to minimize their transmission costs should be rejected. The Staff of this Commission has the ability to review extensive public documentation and meeting minutes produced by SPP that provide explanation of the efforts by SPP to operate in an efficient manner and optimize the benefits relative to the costs billed to its participating members.

Q: What is Staff's position regarding condition 5?

A: Staff's condition 5 requests that any present or future ratemaking determinations that result from this AAO application be reserved for a future rate case proceeding. Witness Oligschlaeger states that it is a typical procedure for the Commission in approving an AAO or tracker mechanism to reserve any ratemaking treatment to the next rate proceeding.

Q: What is the Company's response to condition 5?

A: The Company is agreeable to this condition for this AAO request.

Q: What is Staff's position regarding condition 6?

A: Staff's condition 6 is requesting that any deferral on KCP&L's or GMO's books of transmission costs should begin to be amortized over a 60-month period in the first full month following the approval of any AAOs or trackers. The Staff states that this will help prevent the Company from "hoarding" transmission expense recoveries over long periods of time. The Staff only wants to allow the Company to spread the recognition of deferred costs over a five-year period for financial reporting purposes, not to indefinitely delay the recognition of these costs.

Q: What is the Company's response to condition 6?

A: The Company does not agree with this condition. This condition is contrary to the overall purpose of this AAO request, which is to provide deferral of incremental transmission costs above those in base rate to be considered for recovery in the next general rate case proceeding. In addition, the mere application of this condition is problematic for the Company. Under this provision, in any given month that transmission costs are deferred Staff is requesting the amortization of that month's deferrals begin in the next month. This would limit the ability of the Company to fully recover its incremental transmission costs. ASC 980-10 (Statement 71) requires a rate-regulated utility to capitalize as a regulatory asset an incurred cost that would otherwise be charged to expense if future recovery in rates is probable. As such, it would be problematic for the Company to establish the regulatory asset in this case and begin to immediately amortize the regulatory asset since the future full recovery would not be probable. The Staff's condition 6 begins amortization before the conclusion of the next general rate case proceeding and could impair the Company's ability to defer transmission costs into a regulatory asset and thus should be not be accepted in this proceeding.

Q: What is Staff's position regarding condition 7?

A: Staff is proposing for condition 7 that any deferrals of incremental transmission costs cease when KCP&L and GMO are earning in excess of their authorized ROE on an overall basis. Staff proposes to use as the basis for this measure a quarterly earnings "surveillance" reporting for both companies. When the quarterly earnings "surveillance" reports ROEs lower than those authorized in the last general rate case proceeding, deferral of incremental transmission costs would be allowed. Yet, when the quarterly reports demonstrate that an ROE above what was granted in the last rate case proceeding is being achieved, then incremental transmission costs could not be deferred. Staff goes on to state that currently GMO has an FAC surveillance report that could be used for this calculation. KCP&L only reports surveillance on an annual basis and a quarterly report would need to be created.

Q: What is the Company's response to condition 7?

A: The Company does not agree with Staff's condition 7 and the Commission should reject the condition. Surveillance reporting on a quarterly basis using the processes and formats filed currently would not provide all the assurances that this Commission needs to adequately assess the earnings of the Company. Currently, KCP&L only completes a surveillance report that is filed with the Commission on an annual basis in Missouri. KCP&L's annual surveillance report takes a considerable amount of effort to put together and would be very problematic for KCP&L to complete on a quarterly basis. Staff and other parties have often referred to it as the model report and the report provides a solid "surveillance" of a company's earnings on an annual basis, but this report is not available on a quarterly basis. Secondly, GMO files on a more frequent basis by filing monthly surveillance reports which are significantly less involved than the annual surveillance report filed for KCP&L since it strictly provides only accounting data that is not adjusted for regulatory normalizations and accounting anomalies that typically occur when reviewing a regulated utility's earnings. Staff has suggested in testimony that this report be used as a benchmark to cease the deferral of incremental transmission costs. The Company believes that this report, if used on a quarterly basis, would not provide the necessary assurances that this Commission would need to restrict the deferral of costs in this proceeding.

Q: Is there an alternative approach to this condition that the Company would propose?

A: Yes. The Company would be willing to work with the Staff to create surveillance reporting for both KCP&L and GMO that contains the appropriate amount of analysis on a quarterly basis and are consistent and reflective of the requirements for the FAC in advance of the Company's next general rate case proceedings.

Q: What is the Company's conclusion regarding these conditions?

A: The conditions as a whole as proposed by Staff witness Oligschlaeger are not necessary, are more onerous and restrictive than historical practice for deferrals authorized by the Commission, and therefore should be rejected. I believe that these conditions are an attempt by Staff to reduce full recovery of transmission costs that are being incurred by the Company under the Commission's approval of RTO participation. In fact, the transmission costs requested by the Company for deferral are the same type of costs that Ameren Missouri is already receiving recovery of through its FAC. For these reasons, and those I provided in response to the individual conditions, the Commission should not attach conditions impacting ultimate deferral and recovery of transmission costs to this AAO application.

Q: Please summarize your surrebuttal testimony.

A: Through our AAO application, direct testimony and surrebuttal testimony, the Company has clearly and effectively demonstrated that the currently rising transmission costs it faces certainly cannot be characterized as business as usual and must be characterized as extraordinary, non-recurring and material to the Company's financial statements, and therefore meet the standards identified by the Staff and parties as necessary for deferral. As I point out, even if the Commission were to determine that the criteria identified by the parties were not met, the Commission has broad discretion to grant a deferral of the requested transmission costs even if they were ruled to not be extraordinary or non-recurring. The Commission has previously noted that there is nothing in the Public Service Commission Law or the Commission's regulations that would limit the grant of an AAO to any particular set of circumstances.

The Company has appropriately and adequately identified the transmission costs to be deferred upon Commission approval of the AAO application. I clearly point out in my Surrebuttal Testimony why it is not appropriate to include transmission revenues as a component of the deferral requested by the Company. Including transmission revenues without including incremental changes in transmission owner costs, as suggested by Staff witness Oligschlaeger, results in a matching problem and would create a certain under recovery for the Company. Transmission revenues and transmission owner costs are appropriately addressed in a general rate case to maintain the proper matching relationship.

Commission approval of carrying costs on the amounts deferred under the AAO is appropriate and warranted as the reality is that there is a time value of money for the delay in recovery of these costs that can and should be recognized through the provision of carrying costs.

Finally, the Commission should not attach conditions impacting ultimate deferral and recovery of transmission costs to this AAO application. As a whole, the conditions proposed by Staff witness Oligschlaeger are not necessary, are more onerous and restrictive than historical practice for deferrals authorized by the Commission, and therefore should be rejected.

Q: Does that conclude your testimony?

A: Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of the Application of Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company for the Issuance of an Accounting Authority Order relating to their Electrical Operations and for a Contingent Waiver of the Notice Requirement of 4 CSR 240-4.020(2).	)))))))	File No. EU-2014-077

AFFIDAVIT OF DARRIN R. IVES

STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)

Darrin R. Ives, being first duly sworn on his oath, states:

1. My name is Darrin R. Ives. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company ("KCP&L") as Vice President, Regulatory Affairs.

2. Attached hereto and made a part hereof for all purposes is my Surrebuttal Testimony on behalf of KCP&L and KCP&L Greater Missouri Operations Company consisting of thirty-four (34) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

Darrin R. Ives

Subscribed and sworn before me this 23rd day of December, 2013.

Nicole A. Wehry
Notary Public

My commission expires: Feb. 4, 2015

NICOLE A. WEHRY
Notary Public - Notary Seal
State of Missouri
Commissioned for Jackson County
My Commission Expires: February 04, 2015
Commission Number: 11391200

Case Number	Company	Subject
EU-2012-0131	KCP&L & KCP&L GMO	Renewable Energy Standards Costs
GU-2011-0392	Missouri Gas Energy	Tornado
EU-2011-0387	Empire Distric Electric	Tornado
EU-2011-0034	KCP&L GMO	Construction Accounting
GU-2010-0015	Missouri Gas Energy	KS Prop Tax/Gas in Storage
IU-2010-0164	Mid-Missouri Telephone Co.	New Equipment Costs
EU-2008-0138	Union Electric	Ice Storm
GR-2007-0137	LaClede Gas Company	Pensions & OPEBs
GU-2007-0138	LaClede Gas Company	Cold Weather Rule Costs
GU-2005-0095	Missouri Gas Energy	KS Prop Tax/Gas in Storage
EU-2002-1048	KCP&L	Ice Storm
WO-02-273	MO. American Water	Security Costs
GO-02-175	MO Public Service	Uncollectibles Expense
GO-02-175	St. Joseph Light & Power	Uncollectibles Expense
GR-01-292	Missouri Gas Energy	Safety Costs
EO-00-845	St. Joseph Light & Power	Plant explosion
WR-00-844	St. Louis County Water	Main replacement
GR-99-315	Laclede Gas	Safety costs
GO-99-258	Missouri Gas Energy	Year 2000 costs
GA-98-464	United Cities Gas	Mfg gas plant cleanup
WO-98-223	St. Louis County Water	Main replacement
WA-98-187	United Water Missouri	FAS 106
GR-98-140	Missouri Gas Energy	Safety costs
WO-97-319	St. Louis County Water	Refunds
GO-97-301	Missouri Gas Energy	Safety costs
WO-97-249	Missouri-American Water	AFDC & Deferred Depreciation
EO-97-224	Kansas City Power & Light	Storm costs
WR-96-263	St. Louis County Water	Main repairs
WO-96-234	St. Louis County Water	Main repairs
GR-96-193	Laclede Gas	Safety costs
GR-96-193	Laclede Gas	Mfg gas plant cleanup
GR-96-193	Laclede Gas	Pensions
EO-95-193	St. Joseph Light & Power	Storm costs
TO-95-175	Orchard Farm Telephone	FAS 106
WR-95-145	St. Louis County Water	Main replacement
WR-95-145	St. Louis County Water	Refunds
GO-94-255	Missouri Gas Energy	FAS 106
GO-94-234	Missouri Gas Energy	Safety costs
GR-94-220	Laclede Gas	Safety costs
GR-94-220	Laclede Gas	Mfg gas plant cleanup
WO-94-195	St. Louis County Water	Flood costs
EO-94-149	Empire Distric Electric	Flood costs
GO-94-133	Western Resources	Safety costs
EO-94-35	St. Joseph Light & Power	Flood costs
GO-93-201	Western Resources	FAS 106
WO-93-155	Missouri-American Water	FAS 106
WO-93-154	Missouri-American Water	Pensions
ER-93-37(remand)	Missouri Public Service	Safety costs
ER-93-37(rehear)	Missouri Public Service	Safety costs
ER-93-37	Missouri Public Service	Safety costs
EO-93-35	Empire Distric Electric	FAS 106
GO-92-185	Kansas Power & Light	Safety costs
EO-92-179	Union Electric	FAS 106
GO-92-67	United Cities Gas	Safety costs
EO-91-360	Missouri Public Service	Purchased power
GO-91-359	Missouri Public Service	Safety costs
EO-91-358	Missouri Public Service	Sibley rehab
EO-91-305	Kansas City Power & Light	Coal contract buyout
GR-91-291	Kansas Power & Light	Safety costs
EO-91-247	St. Joseph Light & Power	AM/FM Mapping costs
EA-90-252	St. Joseph Light & Power	Transmission Lease
EA-90-252	Kansas City Power & Light	Transmission Lease
GO-90-215	United Cities Gas	Safety costs
EO-90-132	Sho-Me Power	Pensions
EO-90-126	Kansas City Power & Light	Coal contract buyout
GO-90-115	Missouri Public Service	Safety costs
EO-90-114	Missouri Public Service	Sibley rehab
GO-90-51	Kansas Power & Light	Safety costs