

Exhibit No.:
Issues: Natural Gas Cost and
Off-System Sales
Witness: V. William Harris
Sponsoring Party: MoPSC Staff
Type of Exhibit: Rebuttal Testimony
Case No: ER-2012-0175
Date Testimony Prepared: September 12, 2012

MISSOURI PUBLIC SERVICE COMMISSION

**REGULATORY REVIEW DIVISION
UTILITY SERVICES - AUDITING**

REBUTTAL TESTIMONY

OF

V. WILLIAM HARRIS, CPA, CIA

**KCP&L GREATER MISSOURI OPERATIONS
GREAT PLAINS ENERGY, INC.**

CASE NO. ER-2012-0175

*Jefferson City, Missouri
September 2012*

**** Denotes Highly Confidential Information ****

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**KCP&L GREATER MISSOURI OPERATIONS
GREAT PLAINS ENERGY, INC.**

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1 **Executive Summary**

2 Q. Please summarize your rebuttal testimony.

3 A. Staff opposes GMO's use of projected natural gas prices in its direct filing.
4 However, since GMO plans to true-up to actual natural gas prices, there should be no issue in
5 the true-up filings.

6 Consistent with prior GMO and KCPL rate filings, Staff will continue to analyze OSS
7 margins and make a determination of the appropriate levels of OSS margins for this
8 proceeding in the true-up case.

9 **Natural Gas Prices**

10 Q. Please describe the issue on natural gas prices.

11 A. As described on page 18 of Mr. Blunk's direct testimony, GMO used projected
12 natural gas prices in developing the annualized fuel expense in its direct case filed on
13 February 27, 2012. However, as Mr. Blunk states on lines 20 through 22 of page 18
14 "We expect to true-up the natural gas prices to actual during the course of this proceeding."

15 In developing the annualized fuel expense in its COS filed on August 9, 2012, Staff
16 used actual natural gas prices for the 12-months ended March 31, 2012 and will true-up actual
17 natural gas prices for the 12-months ended August 31, 2012.

18 Q. If Staff and GMO will both use actual natural gas prices in developing their
19 respective annualized fuel expense for the August 31, 2012 true-up, then what is the issue?

20 A. GMO used projected natural gas prices in developing its annualized fuel
21 expense in its direct filing of Case No. ER-2010-0356 (2010 rate case). Staff did not take
22 issue with GMO's use of projected prices in the direct case because GMO stated that it
23 intended to true-up to actual prices, which GMO subsequently did in its true-up filing.

1 However, on page 164 of its Report and Order in the 2010 rate case, the Commission noted:
2 “No party opposed the forecasting process proposed by KCP&L Witness W. Edward Blunk
3 for natural gas costs.” Staff did not object to GMO’s use of projected natural gas costs
4 because in the 2010 rate case (as in all prior GMO/KCPL rate cases) the Company used
5 forecasted natural gas costs as a placeholder until actual natural gas costs became known. In
6 the 2010 rate case, GMO replaced its forecasted natural gas prices with actual prices in the
7 true-up ended December 31, 2010. Staff wants the record in this proceeding to show that it is
8 indeed opposed to forecasting natural gas costs.

9 Q. Has Staff filed testimony opposing forecasted natural gas costs in recent KCPL
10 or KCPL/GMO rate cases?

11 A. Prior to the Commission Report and Order in the 2010 case, Staff did not
12 recognize the need to oppose GMO’s use of forecasted prices in direct filing its rate cases. In
13 each of GMO’s and KCPL’s rate cases filed since the 2005 Comprehensive Energy Plan /
14 Experimental Regulatory Plan , GMO and KCPL used forecasted prices in its direct filing,
15 while stating that it would true-up forecasted prices to actual prices, and in each case kept its
16 promise. In each of GMO’s and KCPL’s recent rate cases, both the Company and Staff have
17 used actual natural gas prices to set rates.

18 In the last Aquila (former name of GMO prior to the July 2008 acquisition of Great
19 Plains Energy and becoming an affiliate of KCPL) rate case filing, Case No. ER-2007-0004,
20 Staff witness Kwang Y. Choe filed testimony rebutting Aquila’s use of the NYMEX natural
21 gas futures market. The parties agreed to use actual natural gas prices and the Stipulation and
22 Agreement was approved by Commission Order on April 12, 2007.

1 **Off-system Sales Margins**

2 Q. What are off-system sales margins?

3 A. Off-system sales (OSS) are sales of electricity made at times when utilities
4 have met all obligations to serve their native load customers and have excess energy to sell to
5 other utilities at non-regulated prices higher than the cost to serve their native load customers.
6 Margins (profits) are the gross revenues from each sale less the fuel and purchased power
7 expenses GMO incurs in that sale.

8 Q. What method did GMO use to determine the level of OSS to include in its
9 revenue requirement in this proceeding?

10 A. On page 9, lines 11 and 12 of his direct testimony, GMO witness Crawford
11 states that GMO used the same production cost model to normalize OSS that it uses to
12 normalize test year fuel and purchased power.

13 Q. Has GMO (formerly Aquila) or KCPL used this method to determine the
14 proper level of OSS to include in the revenue requirement in a rate proceeding before this
15 Commission?

16 A. GMO used this method to determine the level of OSS to include in the revenue
17 requirement in its last rate case, ER-2010-0356. To the best of my knowledge, neither GMO
18 nor KCPL had used this method prior to the 2010 rate case.

19 Q. What level of OSS does the use of this method produce in this case?

20 A. Mr. Crawford's Highly Confidential Schedule BLC-4, referenced on page 9,
21 line 18 of his direct testimony indicates GMO's normalized level of OSS included in GMO's
22 revenue requirement in this case is ** _____ **. GMO's normalized level of OSS
23 margins are "buried" within Mr. Crawford's schedule.

Rebuttal Testimony of
V. William Harris

1 Q. Are these OSS levels consistent with GMO's (Aquila's) historical OSS and
2 OSS margins?

3 A. Mr. Crawford's level of OSS and buried level of OSS margins are somewhat
4 consistent with GMO's recent levels, but they are certainly not consistent with Aquila's actual
5 historical levels. GMO's (Aquila's) actual, historical OSS and OSS margins from 2002
6 through March 2012 are reflected below:

7

12-month period ended	Account 447030 Off-System Sales	Account 447030 Net Margin	Net Margin %
12/31/2002	** _____ **	** _____ **	10.38%
12/31/2003	** _____ **	** _____ **	38.04%
12/31/2004	** _____ **	** _____ **	59.04%
12/31/2005	** _____ **	** _____ **	46.74%
12/31/2006	** _____ **	** _____ **	17.60%
12/31/2007	** _____ **	** _____ **	17.91%
12/31/2008 GPE acquired Aquila July 14, 2008	** _____ **	** _____ **	24.03%
12/31/2009	** _____ **	** _____ **	(31.41%)
12/31/2010	** _____ **	** _____ **	(38.22%)
12/31/2011	** _____ **	** _____ **	(30.51%)
12 months ended 03/31/2012	** _____ **	** _____ **	(36.49%)

8
9 I have attached, as Highly Confidential (HC) Schedule VWH-1, an annual analysis of
10 GMO's OSS from 2002 through the 12-months ended March 31, 2012 and, as HC Schedule
11 VWH-2, a monthly analysis of GMOs OSS from January 2008 through March 31, 2012.

1 Q. What factors have led to the **collapse** of GMO's OSS and OSS margins
2 since 2008?

3 A. On July 14, 2008, Great Plains Energy, Inc. (KCPL's parent company)
4 acquired the former Aquila, Inc. (including its MPS and L&P operations). The resulting
5 entity (GMO) immediately experienced a second-half **collapse** in OSS and OSS margins.

6 In 2007, GMO (then Aquila) received Commission approval for the implementation of
7 a fuel adjustment clause (FAC). Since 2009 GMO has recorded a negative OSS margin in
8 every month except April 2010 ** _____ ** and August 2011 ** _____ **. In Staff's
9 opinion, both the implementation of an FAC and the subsequent acquisition have contributed
10 to the **collapse** in GMO's OSS and OSS margins.

11 Q. Does GMO's fuel clause include OSS?

12 A. Yes. Both MPS and L&P have fuel clauses that reflect OSS.

13 Q. What effect may the inclusion of OSS margins in a utility's FAC have on the
14 way the utility treats OSS margin?

15 A. When OSS margin is included in a utility's FAC, the utility has less incentive
16 to make OSS margin that would result in an increase in rate case revenues. In addition to
17 controlling rate case revenues, the utility would also be assured of the full cost recovery of
18 OSS related expense.

19 Q. Is Staff aware of any statements made by GMO personnel demonstrating that
20 GMO's FAC may lead to a lack of incentive for GMO to make OSS margin?

21 A. Yes. On June 5, 2012, in GMO's most recent prudence review hearing in Case
22 No. EO-2011-0390, aforementioned GMO witness Wm. Edward Blunk made statements that
23 would suggest a lack of incentive for GMO to make OSS margin because of GMO's

1 assurance of full cost recovery of OSS related expense. Beginning with a question from
2 GMO outside attorney, James Fischer, and continuing with Mr. Blunk's response:

3 **Mr. Fischer:** "From the shareholder perspective, assuming that you
4 have an FAC in place, do you care if a Katrina hits?"

5
6 **Mr. Blunk:** "As a share – well, from the company's perspective, its
7 risk goes through the fuel clause, so no. As a ratepayer, I'm a GMO
8 ratepayer, I do care."

9 Q. Has Staff noted any OSS trends that may suggest GMO's FAC is negatively
10 impacting GMO's OSS margin?

11 A. Staff noted that prior to the 2008 acquisition, OSS from Aquila to KCPL
12 exceeded those from KCPL to Aquila in terms of total dollars and dollars per MWH. As
13 illustrated by the table below, that relationship has changed significantly since the acquisition
14 (which included the newly implemented FAC).

15 The following is a summary of sales between KCPL and GMO, (including sales to or
16 from Aquila, Inc.):

17

12-month period ended	KCPL Sales to Aquila/GMO	Aquila/GMO Sales to KCPL	KCPL/(GMO-Aquila) Net Sales
12/31/2005	** _____ **	** _____ **	** _____ **
12/31/2006	** _____ **	** _____ **	** _____ **
12/31/2007	** _____ **	** _____ **	** _____ **
12/31/2008 GPE acquired Aquila	** _____ **	** _____ **	** _____ **
12/31/2009	** _____ **	** _____ **	** _____ **
12/31/2010	** _____ **	** _____ **	** _____ **
12/31/2011	** _____ **	** _____ **	** _____ **
6 months ended 06/30/2012	** _____ **	** _____ **	** _____ **

18

1 As shown in the table above, sales between KCPL and GMO increased significantly
2 after GPE acquired Aquila in July 2008. This significant increase is further illustrated in
3 attached schedules VWH-3 and VWH-4. VWH-3 is a detailed analysis of KCPL's total OSS
4 comparing KCPL sales to GMO/Aquila with KCPL sales to other entities. VWH-4 is a copy
5 of KCPL's response to Staff Data Request 447.

6 Q. Please explain the significance of Schedules VWH-3 and VWH-4.

7 A. VWH-4 expands the data in the above table by listing monthly sales
8 transactions between KCPL and GMO (formerly Aquila). Staff noted that KCPL's sales to
9 GMO/Aquila (\$4.5 million) in July 2008, the month of the acquisition, exceeded the
10 combined total of sales from KCPL to GMO/Aquila for the prior 42 months (January 2005
11 through June 2008).

12 VWH-3 shows, among other things, that the first 6 months following the acquisition
13 (July through December 2008) KCPL sold 811,888 MWH to GMO at \$50.23 per MWH while
14 selling 973,922 MWH to all other entities at \$26.77 per MWH.

15 Staff is concerned with this emerging data and will be analyzing it throughout this
16 proceeding and into the future.

17 Q. Are the other Commission-regulated major electric utilities in Missouri
18 experiencing consistently negative OSS margins?

19 A. No. Ameren Missouri, KCPL and Empire District Electric (Empire) are not
20 experiencing consistently negative OSS margins. Of these three electric utilities, Empire is
21 most comparable to GMO in terms of customer size, rate base and revenue. Empire, also a
22 member of SPP, has historically experienced profitable OSS even though it also received
23 Commission approval to implement an FAC in 2007.

Rebuttal Testimony of
V. William Harris

1 Q Has Empire been acquired by a larger utility that does not have an FAC?

2 A. No, it has not.

3 Q. Do you have anything else to add to this rebuttal testimony?

4 A. Yes. On September 11, 2012, the day prior to the filing of this rebuttal
5 testimony, Staff was contacted by GMO regarding possible errors related to OSS in Staff's
6 EMS Accounting Schedules. Staff will meet with GMO to discuss these possible errors
7 subsequent to the filing of this testimony.

8 As previously stated, consistent with prior GMO and KCPL rate filings, Staff will
9 continue to analyze OSS margins and make a determination of the appropriate levels of OSS
10 margins for this proceeding in the true-up case.

11 Q. Does this conclude your rebuttal testimony?

12 A. Yes it does.

BEFORE THE PUBLIC SERVICE COMMISSION

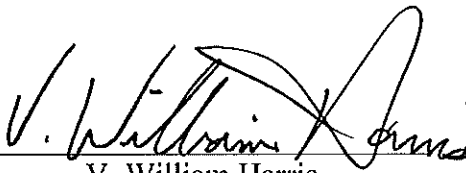
OF THE STATE OF MISSOURI

In the Matter of KCP&L Greater Missouri)
Operations Company's Request for Authority) Case No. ER-2012-0175
to Implement General Rate Increase for)
Electric Service)

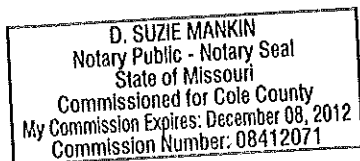
AFFIDAVIT OF V. WILLIAM HARRIS

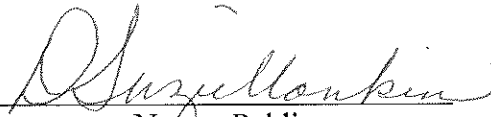
STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

V. William Harris, of lawful age, on his oath states: that he has participated in the preparation of the foregoing Rebuttal Testimony in question and answer form, consisting of 9 pages to be presented in the above case; that the answers in the foregoing Rebuttal Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.


V. William Harris

Subscribed and sworn to before me this 12th day of September, 2012.




Notary Public

**SCHEDULE VWH-1
and
SCHEDULE VWH-2**

HAS BEEN DEEMED

HIGHLY CONFIDENTIAL

IN ITS ENTIRETY

K#h 08 U \ #
CASE NO. ER-2012-0175
COMPARISON OF OSS TO GMO vs. OSS TO OTHER PARTIES

	KCPL's Total OSS			KCPL OSS to other than GMO/Aquila			KCPL sales to GMO/Aquila		KCPL to GMO		GMO/Aquila sales to KCPL			
	MW	\$	\$/MW	MW	\$	\$/MW	MW	\$	\$/MW	% to total	% to total	MW	\$	\$/MW
2005	4,104,634	\$164,139,992	\$39.99	4,055,989	\$162,118,496	\$39.97	48,645	\$2,021,496	\$41.56	1.19%	1.23%	42,283	\$2,785,538	\$65.88
2006	4,238,408	\$158,982,025	\$37.51	4,206,230	\$157,606,525	\$37.47	32,178	\$1,375,500	\$42.75	0.76%	0.87%	18,349	\$1,529,568	\$83.36
2007*	3,929,381	\$158,760,080	\$40.40	3,920,902	\$158,505,833	\$40.43	8,479	\$254,247	\$29.99	0.22%	0.16%	518	\$26,817	\$51.77
Jan-Jun '08	861,228	\$36,105,593	\$41.92	853,320	\$35,768,188	\$41.92	7,908	\$337,405	\$42.67	0.92%	0.93%	2,617	\$172,237	\$65.81
Total	13,133,651	\$517,987,690	\$39.44	13,036,441	\$513,999,042	\$39.43	97,210	\$3,988,648	\$41.03	0.74%	0.77%	63,767	\$4,514,160	\$70.79
Annualized	3,752,472	\$147,996,483	\$39.44	3,724,697	\$146,856,869	\$39.43	27,774	\$1,139,614	\$41.03			18,219	\$1,289,760	\$70.79
Jul-Dec '08	1,785,810	\$66,850,771	\$37.43	973,922	\$26,073,048	\$26.77	811,888	\$40,777,723	\$50.23	45.46%	61.00%	135,862	\$5,598,586	\$41.21
2009	3,607,179	\$91,878,117	\$25.47	1,985,559	\$36,434,823	\$18.35	1,621,620	\$55,443,294	\$34.19	44.96%	60.34%	66,249	\$1,841,248	\$27.79
2010	4,571,957	\$132,787,859	\$29.04	2,998,697	\$70,751,138	\$23.59	1,573,260	\$62,036,721	\$39.43	34.41%	46.72%	54,839	\$1,857,672	\$33.88
2011	4,875,949	\$140,315,816	\$28.78	2,802,982	\$66,169,182	\$23.61	2,072,967	\$74,146,634	\$35.77	42.51%	52.84%	11,242	\$389,178	\$34.62
Total	14,840,895	\$431,832,563	\$29.10	8,761,160	\$199,428,191	\$22.76	6,079,735	\$232,404,372	\$38.23	40.97%	53.82%	268,192	\$9,686,684	\$36.12
Annualized	4,240,256	\$123,380,732	\$29.10	2,503,189	\$56,979,483	\$22.76	1,737,067	\$66,401,249	\$38.23			76,626	\$2,767,624	\$36.12

* 2007 PACE Report - DR 399 (ER-2012-0174)

Company Name: KCPL MO
Case Description: 2012 KCP&L Rate Case
Case: ER-2012-0174

Response to Harris William Interrogatories – Set MPSC_20120705
Date of Response: 07/25/2012

Question No. :0447

Please provide a complete list of all monthly sales transactions between KCP&L and KCPL-GMO (formerly Aquila) for the period January 1, 2005 to the present. Identify the date, the seller, the buyer, the megawatt hour amounts, the revenue amounts and the associated costs for each transaction.

RESPONSE: (do not edit or delete this line or anything above this)

The attached file includes monthly KCP&L sales and purchases, both dollars and volumes, to KCP&L-GMO (formerly Aquila Networks and Missouri Public Service) from 2005 to June 2012.

Attachments:

Q0447 KCPL GMO transactions 2005-2012.xls
Q0447 MO Verification.pdf

KCP&L Rate Case 2012

Q-0447 - KCP&L sold or bought from KCP&L-GMO (Aquila Networks, Missouri Public Service)

		Sell Dollars	Buy Dollars	Sell Volume	Buy Volume
January 2005	Wholesale - Aquila Networks	\$ 410,765.00	\$ 28,468.00	11,603.000	391.000
	Wholesale - Missouri Public Service		\$ 1,778.89		36.000
February 2005	Wholesale - Aquila Networks	\$ 370,754.00	\$ 4,050.00	9,962.000	75.000
	Wholesale - Missouri Public Service	\$ 84.58	\$ -	1.000	-
March 2005	Wholesale - Aquila Networks	\$ 167,700.00	\$ 152,205.00	4,400.000	2,730.000
	Wholesale - Missouri Public Service		\$ 231.90		9.000
April 2005	Wholesale - Aquila Networks	\$ 163,730.00	\$ 125,070.00	3,590.000	2,398.000
	Wholesale - Missouri Public Service	\$ 942.00	\$ 1,413.60	15.000	21.000
May 2005	Wholesale - Aquila Networks	\$ 152,155.00	\$ 935,385.00	4,720.000	17,965.000
	Wholesale - Missouri Public Service	\$ 375.00	\$ 430.15	5.000	7.000
June 2005	Wholesale - Aquila Networks	\$ 140,453.00	\$ 225,390.00	2,938.000	3,481.000
	Wholesale - Missouri Public Service	\$ 714.00	\$ 304.00	7.000	7.000
July 2005	Wholesale - Aquila Networks	\$ 173,550.00	\$ 489,810.00	3,080.000	4,932.000
	Wholesale - Missouri Public Service	\$ 128.80	\$ 4,138.53	2.000	39.000
August 2005	Wholesale - Aquila Networks	\$ 50,325.00	\$ 252,010.00	715.000	3,217.000
	Wholesale - Missouri Public Service	\$ 432.00	\$ 3,024.74	3.000	32.000
September 2005	Wholesale - Aquila Networks		\$ 371,925.00		4,350.000
	Wholesale - Missouri Public Service		\$ 2,057.31		19.000
October 2005	Wholesale - Aquila Networks	\$ 19,550.00	\$ 114,080.00	170.000	1,412.000
	Wholesale - Missouri Public Service		\$ 1,327.92		13.000
November 2005	Wholesale - Aquila Networks	\$ 109,700.00	\$ 32,570.00	1,675.000	571.000
	Wholesale - Missouri Public Service	\$ 2,000.00	\$ 350.50	50.000	7.000
December 2005	Wholesale - Aquila Networks	\$ 67,700.00	\$ 37,700.00	700.000	560.000
	Wholesale - Missouri Public Service	\$ 65.00	\$ 1,817.08	1.000	11.000
TOTAL 2005	Wholesale - Aquila Networks	\$ 1,826,382.00	\$ 2,768,663.00	43,553.000	42,082.000
	Wholesale - Missouri Public Service	\$ 4,741.38	\$ 16,874.62	84.000	201.000
	RQ sales - Missouri Public Service	\$ 190,373.00		5,008.000	
	Ties to FERC Form 1, pgs 310 & 326	\$ 2,021,496.38	\$ 2,785,537.62	48,645.000	42,283.000
	Pg 310 RQ	(190,373)		(5,008)	
	Pg 310 non-RG	(4,741)		(84)	
	Pg 310 non-RG	(1,826,382)		(43,553)	
	Pg 326 RQ		(2,768,663)		(42,082)
	Pg 326 OS		(16,875)		(201)
		0	(0)	-	-

annual amount from FERC Form 1 pg 310

		Sell Dollars	Buy Dollars	Sell Volume	Buy Volume
January 2006	Wholesale - Aquila Networks	\$ 416.00	\$ 3,100.00	16.000	50.000
February 2006	Wholesale - Aquila Networks		\$ 35,060.00		533.000
	Wholesale - Missouri Public Service		\$ 10,531.00		138.000
March 2006	Wholesale - Aquila Networks	\$ 139,660.00	\$ 21,330.00	3,271.000	490.000
	Wholesale - Missouri Public Service	\$ 172.50	\$ 251.40	3.000	3.000
April 2006	Wholesale - Aquila Networks	\$ 71,175.00	\$ 106,370.00	1,450.000	1,516.000
	Wholesale - Missouri Public Service	\$ 6,894.10	\$ 139.72	378.000	2.000
May 2006	Wholesale - Aquila Networks	\$ 272,460.00	\$ 27,610.00	6,220.000	436.000
June 2006	Wholesale - Aquila Networks	\$ 29,350.00	\$ 209,142.00	630.000	3,211.000
	Wholesale - Missouri Public Service	\$ 700.00	\$ 126,889.08	50.000	1,647.000
July 2006	Wholesale - Aquila Networks	\$ 40,955.00	\$ 495,650.00	775.000	4,000.000
	Wholesale - Missouri Public Service	\$ 7,209.00	\$ 1,580.00	133.000	18.000
August 2006	Wholesale - Aquila Networks	\$ 31,934.00	\$ 324,755.00	653.000	2,778.000
	Wholesale - Missouri Public Service	\$ 2,018.00	\$ 668.52	15.000	11.000
September 2006	Wholesale - Aquila Networks	\$ 33,325.00	\$ 84,796.00	958.000	2,292.000
	Wholesale - Missouri Public Service	\$ 31,910.00	\$ 1,520.30	584.000	38.000
October 2006	Wholesale - Aquila Networks	\$ 196,675.00	\$ 23,510.00	4,395.000	565.000
	Wholesale - Missouri Public Service	\$ 275.00	\$ 420.00	5.000	12.000
November 2006	Wholesale - Aquila Networks	\$ 263,366.00		6,211.000	
	Wholesale - Missouri Public Service	\$ 69.00	\$ 507.00	1.000	5.000
December 2006	Wholesale - Aquila Networks	\$ 21,119.00	\$ 52,125.00	749.000	500.000
	Wholesale - Missouri Public Service	\$ 31,675.00	\$ 3,613.22	700.000	104.000
TOTAL 2006	Wholesale - Aquila Networks	\$ 1,100,435.00	\$ 1,383,448.00	25,328.000	16,371.000
	Wholesale - Missouri Public Service	\$ 80,922.60	\$ 146,120.24	1,869.000	1,978.000
	RQ sales - Missouri Public Service	\$ 194,142.00		4,981.000	
	Ties to FERC Form 1, pgs 310 & 326	\$ 1,375,499.60	\$ 1,529,568.24	32,178.000	18,349.000
	Pg 310 RQ	(194,142)		(4,981)	
	Pg 310 non-RG	(1,100,435)		(25,328)	
	Pg 310 non-RG	(80,923)		(1,869)	
	Pg 326 OS		(1,383,448)		(16,371)
	Pg 326 OS		(146,121)		(1,978)
		(0)	(1)	-	-

annual amount from FERC Form 1 pg 310

		Sell Dollars	Buy Dollars	Sell Volume	Buy Volume
January 2007	Wholesale - Aquila Networks	\$ 56,333.00	\$ 7,830.00	1,913.000	230.000
	Wholesale - Missouri Public Service	\$ 9,870.00	\$ 546.15	528.000	13.000
February 2007	Wholesale - Aquila Networks	\$ 2,750.00		243.000	
	Wholesale - Missouri Public Service	\$ 1,703.40	\$ 8,199.93	39.000	126.000
March 2007	Wholesale - Missouri Public Service		\$ 239.94		6.000
April 2007	Wholesale - Missouri Public Service	\$ 500.00	\$ 32.42	25.000	1.000
May 2007	Wholesale - Aquila Networks		\$ 399.34		8.000
	Wholesale - Missouri Public Service		\$ 1,877.54		21.000
June 2007	Wholesale - Aquila Networks		\$ 2,762.64		39.000
July 2007	Wholesale - Aquila Networks		\$ 1,343.80		17.000
August 2007	Wholesale - Aquila Networks	\$ 520.00	\$ 914.53	4.000	12.000
September 2007	Wholesale - Aquila Networks	\$ 1,054.00	\$ 517.82	12.000	9.000
October 2007	Wholesale - Aquila Networks	\$ 406.00	\$ 1,543.02	6.000	21.000
November 2007	Wholesale - Aquila Networks		\$ 231.36		4.000
December 2007	Wholesale - Aquila Networks	\$ 658.70	\$ 378.91	5.000	11.000
TOTAL 2007	Wholesale - Aquila Networks	\$ 61,721.70	\$ 15,921.42	2,183.000	351.000
	Wholesale - Missouri Public Service	\$ 12,073.40	\$ 10,895.98	592.000	167.000
	RQ sales	\$ 180,452.00		5,704.000	
	Ties to FERC Form 1, pgs 310 & 326	\$ 254,247.10	\$ 26,817.40	8,479.000	518.000

annual amount from FERC Form 1 pg 310

Pg 310 RQ	(97,441)		(3,059)	
Pg 310 RQ	(83,011)		(2,645)	
Pg 310 non-RG	(2,639)		(27)	
Pg 310 non-RG	(1,013)		(32)	
Pg 310 non-RG	(59,083)		(2,156)	
Pg 310 non-RG	(11,060)		(560)	
Pg 326 OS		(7,830)		(230)
Pg 326 OS		(6,260)		(100)
Pg 326 OS		(8,091)		(121)
Pg 326 OS		(4,636)		(67)
	0	0	-	-

		Sell Dollars	Buy Dollars	Sell Volume	Buy Volume
January 2008	Wholesale - Aquila Networks		\$ 9,911.66		88.000
February 2008	Wholesale - Aquila Networks	\$ 3,322.75	\$ 2,852.46	175.000	21.000
March 2008	Wholesale - Aquila Networks		\$ 6,351.96		121.000
April 2008	Wholesale - Aquila Networks	\$ 50,725.00	\$ 11,411.06	1,650.000	231.000
May 2008	Wholesale - Aquila Networks	\$ 272,974.00	\$ 109,335.00	5,913.000	1,726.000
	Wholesale - Missouri Public Service		\$ 12,530.00		165.000
June 2008	Wholesale - Aquila Networks	\$ 7,313.50	\$ 19,845.20	112.000	265.000
	Wholesale - Missouri Public Service	\$ 6,070.00		58.000	
July 2008	Wholesale - Aquila Networks	\$ 4,480,066.79	\$ 532,782.10	44,385.000	5,374.000
	Wholesale - Missouri Public Service	\$ 37,177.90	\$ 3,125.24	539.000	46.000
August 2008	Wholesale - Missouri Public Service	\$ 6,315,108.88	\$ 731,793.75	86,952.000	13,859.000
September 2008	Wholesale - Aquila Networks	\$ 5,279,944.88	\$ 2,220,418.77	102,730.000	59,471.000
October 2008	Wholesale - Aquila Networks	\$ 5,069,228.80	\$ 1,048,410.69	119,061.000	30,396.000
	Wholesale - Missouri Public Service	\$ 6,350.00		137.000	
November 2008	Wholesale - Aquila Networks	\$ 8,904,121.90	\$ 611,350.79	223,091.000	17,785.000
	Wholesale - Missouri Public Service		\$ 1,000.00		25.000
December 2008	Wholesale - Aquila Networks	\$ 10,685,704.07	\$ 449,724.17	234,993.000	8,906.000
TOTAL 2008	Wholesale - Aquila Networks	\$ 34,753,401.69	\$ 5,022,393.86	732,110.000	124,384.000
	Wholesale - Missouri Public Service	\$ 6,364,706.78	\$ 748,448.99	87,686.000	14,095.000
	RQ sales -	\$ 215,172.00		4,802.000	
	Ties to FERC Form 1, pgs 310 & 326	\$ 41,333,280.47	\$ 5,770,842.85	824,598.000	138,479.000

annual amount from FERC Form 1 pg 310

Pg 310 RQ	(103,548)		(2,909)	
Pg 310 RQ	(111,624)		(1,893)	
Pg 310 non-RG	(185,960)		(4,775)	
Pg 310 non-RG	(32,507,069)		(715,029)	
Pg 310 non-RG	(2,500)		(25)	
Pg 310 non-RG	(160,000)		(3,200)	
Pg 310 non-RG	(8,259,010)		(96,734)	
Pg 310 non-RG	(3,570)		(33)	
Pg 310 non-RG	(9,400)		(752)	
Pg 326 RQ		(3,972)		(318)
Pg 326 OS		(15,900)		(270)
Pg 326 OS		(866,513)		(11,017)
Pg 326 OS		(143,837)		(2,183)
Pg 326 OS		(4,732,062)		(124,844)
Pg 326 OS		(12,530)		(165)
	(9,401)	(3,971)	(752)	(318)

		Sell Dollars	Buy Dollars	Sell Volume	Buy Volume
January 2009	Wholesale - KCP&L GMO		\$ 926.36		74.109
	Wholesale - Missouri Public Service	\$ 8,379,461.30	\$ 198,871.22	221,658.000	5,080.000
February 2009	Wholesale - KCP&L GMO		\$ 912.20		72.976
	Wholesale - Missouri Public Service	\$ 4,265,712.33	\$ 135,080.05	128,817.000	4,872.000
March 2009	Wholesale - KCP&L GMO		\$ 724.49		57.959
	Wholesale - Missouri Public Service	\$ 2,998,723.29	\$ 239,727.94	102,219.000	7,988.000
April 2009	Wholesale - KCP&L GMO		\$ 501.74		40.139
	Wholesale - Missouri Public Service	\$ 1,314,088.45	\$ 330,352.66	35,694.000	13,000.000
May 2009	Wholesale - KCP&L GMO		\$ 491.34		40.139
	Wholesale - Missouri Public Service	\$ 4,191,718.47	\$ 293,589.49	124,696.000	11,259.000
June 2009	Wholesale - KCP&L GMO		\$ 518.59		40.139
	Wholesale - Missouri Public Service	\$ 6,121,272.70	\$ 131,108.55	155,726.000	4,436.000
July 2009	Wholesale - KCP&L GMO		\$ 705.16		56.413
	Wholesale - Missouri Public Service	\$ 4,357,141.68	\$ 243,853.20	128,811.000	9,426.000
August 2009	Wholesale - KCP&L GMO		\$ 628.50		50.280
	Wholesale - Missouri Public Service	\$ 5,165,560.28	\$ 118,033.90	148,830.000	4,814.000
September 2009	Wholesale - KCP&L GMO		\$ 608.84		48.707
	Wholesale - Missouri Public Service	\$ 2,010,242.93	\$ 41,072.14	60,364.000	1,812.000
October 2009	Wholesale - KCP&L GMO		\$ 443.06		35.445
	Wholesale - Missouri Public Service	\$ 7,451,017.77	\$ 23,621.85	251,996.000	678.000
November 2009	Wholesale - KCP&L GMO		\$ 421.50		33.720
	Wholesale - Missouri Public Service	\$ 3,498,567.33	\$ 48,305.79	116,245.000	1,658.000
December 2009	Wholesale - KCP&L GMO		\$ 517.50		41.400
	Wholesale - Missouri Public Service	\$ 5,405,205.26	\$ 30,231.50	140,523.000	635.000
TOTAL 2009	Wholesale - KCP&L GMO	\$ -	\$ 7,399.28	-	591.426
	Wholesale - Missouri Public Service	\$ 55,158,711.79	\$ 1,833,848.29	1,615,579.000	65,658.000
	RQ sales	\$ 284,582.00		6,041.000	
<i>annual amount from FERC Form 1 pg 310</i>					
	Ties to FERC Form 1, pgs 310 & 326	\$ 55,443,293.79	\$ 1,841,247.57	1,621,620.000	66,249.426
	Pg 310 RQ	(265,551)		(4,519)	
	Pg 310 RQ	(19,031)		(1,522)	
	Pg 310 non-RG	(55,159,672)		(1,615,619)	
	Pg 326 RQ		(7,399)		(591)
	Pg 326 OS		(1,833,848)		(65,658)
		(960)	1	(40)	0

		Sell Dollars	Buy Dollars	Sell Volume	Buy Volume
January 2010	Wholesale - KCP&L GMO		\$ 906.06		72.485
	Wholesale - Missouri Public Service	\$ 15,041,338.07	\$ 199,717.27	319,912.000	4,830.000
February 2010	Wholesale - KCP&L GMO		\$ 863.43		69.074
	Wholesale - Missouri Public Service	\$ 6,622,524.29	\$ 189,346.51	162,407.000	4,730.000
March 2010	Wholesale - KCP&L GMO		\$ 782.91		62.633
	Wholesale - Missouri Public Service	\$ 2,164,892.51	\$ 94,882.86	61,994.000	2,852.000
April 2010	Wholesale - KCP&L GMO		\$ 488.91		39.113
	Wholesale - Missouri Public Service	\$ 2,254,067.33	\$ 127,412.30	81,411.000	4,968.000
May 2010	Wholesale - KCP&L GMO		\$ 328.24		89.473
	Wholesale - Missouri Public Service	\$ 3,514,869.57	\$ 25,227.50	78,082.000	833.000
June 2010	Wholesale - KCP&L GMO		\$ 451.50		36.120
	Wholesale - Missouri Public Service	\$ 5,560,095.82	\$ 55,702.24	152,324.000	1,527.000
July 2010	Wholesale - KCP&L GMO				
	Wholesale - Missouri Public Service	\$ 8,975,886.22	\$ 133,984.48	208,333.000	2,852.658
August 2010	Wholesale - KCP&L GMO				
	Wholesale - Missouri Public Service	\$ 5,920,783.54	\$ 291,865.97	121,964.000	6,053.664
September 2010	Wholesale - KCP&L GMO				
	Wholesale - Missouri Public Service	\$ 2,826,100.57	\$ 214,578.37	79,284.000	8,029.161
October 2010	Wholesale - KCP&L GMO				
	Wholesale - Missouri Public Service	\$ 2,379,195.46	\$ 339,985.57	42,252.000	12,940.850
November 2010	Wholesale - KCP&L GMO				
	Wholesale - Missouri Public Service	\$ 1,591,815.59	\$ 19,908.01	104,874.000	740.928
December 2010	Wholesale - KCP&L GMO		\$ 43,353.00	1,587.000	
	Wholesale - Missouri Public Service	\$ 4,930,613.02	\$ 161,239.89	152,044.000	4,176.311
TOTAL 2010	Wholesale - KCP&L GMO	\$ 44,471.41	\$ 3,821.05	1,676.473	305.684
	Wholesale - Missouri Public Service	\$ 61,782,181.99	\$ 1,853,850.97	1,564,881.000	54,533.572
	RQ sales	\$ 210,068.00		6,703.000	
<i>annual amount from FERC Form 1 pg 310</i>					
	Ties to FERC Form 1, pgs 310 & 326	\$ 62,036,721.40	\$ 1,857,672.02	1,573,260.473	54,839.256
	Pg 310 RQ	(191,315)		(5,182)	
	Pg 310 RQ	(18,753)		(1,521)	
	Pg 310 non-RG	(61,825,535)		(1,566,557)	
	Pg 326 RQ		(7,353)		(588)
	Pg 326 OS		(1,850,319)		(54,251)
		1,118	0	0	0

		Sell Dollars	Buy Dollars	Sell Volume	Buy Volume
January 2011	Energy - Missouri Public Service	\$ 6,153,940.16	\$ 20,614.17	168,582.000	703.311
	Full Requirement Customers - MPS	\$ 1,392.67		111.414	
February 2011	Energy - Missouri Public Service	\$ 3,831,936.81	\$ 11,589.51	110,301.000	322.441
	Full Requirement Customers - MPS	\$ 2,202.98		297.373	
March 2011	Energy - Missouri Public Service	\$ 4,635,422.51	\$ 93,300.41	142,054.000	2,630.921
	Full Requirement Customers - MPS	\$ 1,832.04		25.428	
April 2011	Energy - Missouri Public Service	\$ 3,833,472.00	\$ 34,288.24	117,423.000	878.921
	Full Requirement Customers - MPS	\$ 1,832.04		146.563	
May 2011	Energy - Missouri Public Service	\$ 7,186,170.22	\$ 29,587.07	225,522.000	750.503
	Full Requirement Customers - MPS	\$ 759.55		60.764	
June 2011	Energy - Missouri Public Service	\$ 5,901,319.66	\$ 10,882.13	148,564.000	227.400
	Full Requirement Customers - MPS	\$ 1,398.10		111.848	
July 2011	Energy - Missouri Public Service	\$ 13,517,145.38	\$ 70,513.02	284,117.000	1,572.400
	Full Requirement Customers - MPS	\$ 1,398.10		111.848	
August 2011	Energy - Missouri Public Service	\$ 12,898,668.93	\$ 65,146.52	309,531.000	1,621.002
	Full Requirement Customers - MPS	\$ 8,234.88		658.790	
September 2011	Energy - Missouri Public Service	\$ 4,225,687.18	\$ 32,735.57	132,392.000	1,849.196
	Full Requirement Customers - MPS	\$ 3,364.86		269.188	
October 2011	Energy - Missouri Public Service	\$ 2,573,825.98	\$ 16,805.11	87,625.000	409.902
	Full Requirement Customers - MPS	\$ (1,682.43)		(134.594)	
November 2011	Energy - Missouri Public Service	\$ 6,746,492.51	\$ 1,606.56	255,915.000	106.925
	Full Requirement Customers - MPS	\$ 484.52		38.762	
December 2011	Energy - Missouri Public Service	\$ 2,619,696.61	\$ 2,109.64	89,113.000	168.771
	Full Requirement Customers - MPS	\$ 1,638.34		131.067	
TOTAL 2011	Energy - Missouri Public Service	\$ 74,123,777.95	\$ 389,177.95	2,071,139.000	11,241.693
	Full Requirement Customers - MPS	\$ 22,855.65	\$ -	1,828.451	-
	Ties to FERC Form 1, pgs 310 & 326	74,146,634	389,178	2,072,967	11,242
	Pg 310 RQ	(22,856)		(1,828)	
	Pg 310 non-RG	(74,123,778)		(2,071,139)	
	Pg 326 RQ		(9,096)		(728)
	Pg 326 OS		(380,082)		(10,514)
		(0)	(0)	0	(0)

		Sell Dollars	Buy Dollars	Sell Volume	Buy Volume
January 2012	Energy - Missouri Public Service	\$ 4,220,722.04	\$ 1,835.99	168,984.000	80.858
	Full Requirement Customers - MPS	\$ 1,732.38		138.590	
February 2012	Energy - Missouri Public Service	\$ 2,212,584.50	\$ 608.91	67,218.000	48.713
	Full Requirement Customers - MPS	\$ 1,653.90		132.312	
March 2012	Energy - Missouri Public Service	\$ 2,346,417.67	\$ 21,740.91	89,178.000	1,001.713
	Full Requirement Customers - MPS	\$ 1,653.90		132.312	
April 2012	Energy - Missouri Public Service	\$ 1,804,547.01	\$ 654.07	67,132.000	35.389
	Full Requirement Customers - MPS	\$ 987.21		78.976	
May 2012	Energy - Missouri Public Service	\$ 5,739,966.46	\$ 766.48	222,124.000	36.318
	Full Requirement Customers - MPS	\$ 1,106.38		88.510	
June 2012	Energy - Missouri Public Service	\$ 4,205,514.28	\$ 144,762.50	144,365.000	2,727.049
	Full Requirement Customers - MPS	\$ 1,086.03		86.882	
YTD 2012	Energy - Missouri Public Service	\$ 20,529,751.96	\$ 170,368.86	759,001.000	3,930.040
	Full Requirement Customers - MPS	\$ 8,219.80	\$ -	657.582	-

Verification of Response

**Kansas City Power & Light Company
AND
KCP&L Greater Missouri Operations**

Docket No. ER-2012-0174

The response to Data Request # 0447 is true and accurate to the best of my knowledge and belief.

Signed: _____

Tom Rush

Date: July 25, 2012