

In the Matter of the Application of)
 Kansas City Power & Light Company for)
 the Issuance of an Order Authorizing Construction) Case No. EU-2014-0255
 Accounting Relating to its Electrical Operations)

COMES NOW Kansas City Power & Light Company (“KCP&L” or “Company”), the Staff of the Missouri Public Service Commission (“Staff”), Office of the Public Counsel (“OPC”), and Missouri Energy Consumers Group (“MECG”)¹(collectively, the “Signatories”) and pursuant to the *Order Setting Procedural Schedule And Discovery Telephone Conference* issued on September 30, 2014, hereby respectfully submit this *Joint List of Issues* (“List of Issues”) to the Missouri Public Service Commission (“Commission”).

1. On September 30, 2014, the Missouri Public Service Commission (“Commission”) issued its *Order Setting Procedural Schedule And Discovery Telephone Conference* (“Order”) which, inter alia, ordered the Parties to file a *List of Issues*, by December 12, 2014. In response to the Commission’s Order, the Parties hereby file the following in this proceeding.

¹ As of the time of filing of this pleading, counsel for Missouri Industrial Energy Consumers (“MIEC”) had not responded regarding their respective position on this List of Issues.

for Commission decision or well identified and characterized. The individual Parties will address such matters in their separate Statements of Positions to be later filed.

II. ISSUES

Issue 1: Should the Commission grant KCP&L's Application for an order allowing it to continue construction accounting—deferral of KCP&L's Missouri jurisdictional carrying costs and monthly depreciation expense calculated on the La Cygne plant additions from the time the La Cygne plant additions are placed in service until the date rates become effective in KCP&L's pending general rate case, Case No. ER-2014-0370—filed on June 12, 2014?

Issue 2: If so, what conditions, changes in the calculation of construction accounting, or offsets to the amount deferred, if any, should be included in the order granting KCP&L's Application?

WHEREFORE, KCP&L, Staff, OPC and MCEG offer this *Joint List of Issues* for the Commission's consideration.

Respectfully submitted,

/s/ Robert J. Hack

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ATTORNEY FOR THE MIDWEST ENERGY
CONSUMERS' GROUP

CERTIFICATE OF SERVICE

I do hereby certify that a true and correct copy of the foregoing document has been hand delivered, emailed or mailed, postage prepaid, this 12th day of December, 2014, to all parties of record.

/s/ Robert J. Hack

Robert J. Hack