

**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) **File No. EU-2014-0077**
Relating to their Electrical Operations and for a Contingent)
Waiver of the Notice Requirement of 4 CSR 240-4.020(2).)

**KANSAS CITY POWER & LIGHT COMPANY’S AND
KCP&L GREATER MISSOURI OPERATIONS COMPANY’S
RESPONSE IN OPPOSITION TO THE MOTION FOR RECONSIDERATION
AND MOTION FOR EXPEDITED TREATMENT**

Come now Kansas City Power & Light Company (“KCP&L”) and KCP&L Greater Missouri Operations Company (“GMO”) (collectively “Companies”), pursuant to 4 CSR 240-2.080(13) and (14), and hereby file their Response In Opposition to the Motion For Reconsideration And Motion For Expedited Treatment filed by Midwest Energy Consumers (“MECG”), Midwest Industrial Energy Consumers (“MIEC”) and the Commission Staff (“Staff”) on January 31, 2014.

1. On January 31, 2014, the MECG, MIEC and Staff filed a Motion For Reconsideration And Motion For Expedited Treatment (“Motion”) of the presiding officer’s ruling that denied MECG’s offer of an Ameren Missouri brief in File No. EU-2012-0027 into evidence in this case. For the reasons stated herein, the Motion should be denied.

2. File No. EU-2012-0027 dealt with different facts and circumstances than the present proceeding, and a brief addressing legal issues in the context of the different facts and circumstances involved in that case should not be admitted as evidence into the record in this proceeding. The brief reflects legal argument on issues that are not at issue in this case. It is not a judicial admission *of facts*, as suggested by the Motion.

3. The Motion erroneously argues that Ameren Missouri made “statements which are contradictory to its statements in the immediate case.” (Motion, p. 6) KCP&L and GMO

do not believe that this assertion is correct. In this proceeding, Ameren Missouri has correctly argued that the Commission has broad discretion to grant Accounting Authority Orders (“AAOs”). (*See* KCP&L and GMO’s Position Statement, pp. 4-6) There is nothing in Ameren Missouri’s Brief in File No. EU-2012-0027 that suggests a contrary position. Nor are the facts in the record of File No. EU-2012-0027 relevant to this proceeding.

4. While the Ameren Missouri Brief may have expressed views related to General Instruction 7 in File No. EU-2012-0027, these statements do not suggest that the USoA or General Instruction 7 limits the Commission’s statutory authority or discretion to grant AAOs, pursuant to Missouri law. There is nothing inconsistent with Ameren Missouri’s discussion of General Instruction 7 that is contrary to their position that the Commission has broad discretion to grant an AAO in this proceeding.

5. The competent and substantial evidence in this proceeding clearly demonstrates that General Instruction No. 7 does not provide authoritative guidance to the Companies to defer costs as a regulatory asset. (KCPL-Ex. 1, Bresette Direct, p. 5; KCPL Ex. 4, Ives Direct, pp. 8-9). As explained by Mr. Bresette, a utility must have written approval from its regulators prior to deferral of such costs. The criteria that must be met to defer costs to a regulatory asset are defined in the account definition for FERC Account 182.3 in the FERC Uniform System of Accounts. (*Id.*) However, General Instruction 7 does not mandate the Commission to grant or deny an AAO under any set of circumstances. General Instruction No. 7 is only addressing the appropriate FERC account on income statement items, but not the discretion of the Commission under any set of circumstances. Ameren Missouri’s Brief in File No. EU-2012-0027 is not in any way inconsistent with this position.

WHEREFORE, KCP&L and GMO respectfully request that the Commission deny the Motion For Reconsideration And The Motion For Expedited Treatment filed by MECG, MIEC, and Staff on January 31, 2014.

Respectfully submitted,

/s/ James M. Fischer

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**ATTORNEYS FOR
KANSAS CITY POWER & LIGHT COMPANY
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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, to the certified service list in this proceeding this 3rd day of February, 2014.

/s/ James M. Fischer
James M. Fischer