

**BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO. ER-2014-0370**

**DIRECT TESTIMONY  
AND EXHIBITS  
OF  
LANE KOLLEN**

**ON BEHALF OF THE  
MIDWEST ENERGY CONSUMERS' GROUP  
AND THE  
MISSOURI OFFICE OF THE PUBLIC COUNSEL**

**J. KENNEDY AND ASSOCIATES, INC.  
ROSWELL, GEORGIA**

**APRIL 2015**

**BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO. ER-2014-0370**

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**BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO. ER-2014-0370**

**DIRECT TESTIMONY OF LANE KOLLEN**

**I. QUALIFICATIONS, COST COMPARISONS AND SUMMARY**

1 **Q. Please state your name and business address.**

2 A. My name is Lane Kollen. My business address is J. Kennedy and Associates, Inc.  
3 ("Kennedy and Associates"), 570 Colonial Park Drive, Suite 305, Roswell, Georgia  
4 30075.

5

6 **Q. What is your occupation and by whom are you employed?**

7 A. I am a utility rate and planning consultant holding the position of Vice President and  
8 Principal with the firm of Kennedy and Associates.

9

10 **Q. Please describe your education and professional experience.**

11 A. I earned a Bachelor of Business Administration degree in accounting and a Master of  
12 Business Administration degree from the University of Toledo. I also earned a  
13 Master of Arts degree in theology from Luther Rice University. I am a Certified  
14 Public Accountant ("CPA"), with a practice license, a Certified Management  
15 Accountant ("CMA"), and a Chartered Global Management Accountant. I am also a  
16 member of numerous professional organizations.

*J. Kennedy and Associates, Inc.*

1 I have been an active participant in the utility industry for more than thirty  
2 years, initially as an employee of The Toledo Edison Company from 1976 to 1983  
3 and thereafter as a consultant in the industry since 1983. I have testified as an expert  
4 witness on planning, ratemaking, affiliate transactions, accounting, finance, and tax  
5 issues in proceedings before regulatory commissions and courts at the federal and  
6 state levels on nearly two hundred occasions.

7 I previously testified before the Missouri Public Service Commission in Case  
8 No. TO-97-397. In that proceeding, I addressed revenue requirements, rate of return  
9 and price cap regulation. My qualifications and regulatory appearances are further  
10 detailed in my Exhibit\_\_\_(LK-1).

11  
12 **Q. On whose behalf are you testifying in this proceeding?**

13 A. I am testifying on behalf of the Midwest Energy Consumers' Group ("MECG") and  
14 the Missouri Office of the Public Counsel ("OPC").

15  
16 **Q. What is the purpose of your testimony?**

17 A. The purpose of my testimony is to address and make recommendations regarding the  
18 level of operation and maintenance ("O&M") and administrative and general  
19 ("A&G") expenses incurred by Kansas City Power & Light Company ("KCP&L")  
20 and the assignment and allocation of these expenses to Great Plains Energy  
21 Incorporated ("GPE"), KCP&L's parent company; to Greater Missouri Operations

1 Company, an electric utility operated by KCP&L that was formerly owned by Aquila  
2 and now is a wholly-owned subsidiary of GPE; and to other GPE affiliates. I also  
3 address and make recommendations regarding specific O&M expenses included in  
4 KCP&L's revenue requirement.

5  
6 **Q. Please provide an overview of the affiliate relationships between KCP&L, GPE,**  
7 **GMO, and the other GPE affiliates.**

8 A. KCP&L is a vertically integrated utility that provides generation, transmission, and  
9 distribution service at retail and generation and transmission service at wholesale in  
10 Missouri and Kansas. KCP&L is wholly owned by GPE.

11 Although GPE is the parent company and sole owner of KCP&L, GMO, and  
12 numerous other affiliates, KCP&L actually oversees, operates and incurs the costs to  
13 operate the entire GPE portfolio of regulated and unregulated affiliates. GPE does  
14 not directly incur expenses to oversee and manage its diversified portfolio of  
15 companies and has no employees. Instead, KCP&L performs these functions for  
16 GPE and provides services to the other GPE affiliates.

17 KCP&L charges GPE and the other affiliates for its services through the  
18 direct assignment of its costs, when it provides specific services to one affiliate, or  
19 through the allocation of its costs, when it provides services to multiple affiliates.  
20 All costs that are not charged to other affiliates are retained by KCP&L. The  
21 jurisdictional portion of the costs retained by KCP&L that were incurred in the

1 historic test year, as adjusted through various proforma adjustments, are included in  
2 KCP&L's Missouri retail revenue requirement in this proceeding.

3  
4 **Q. How do the O&M expenses -retained by KCP&L compare to those charged to**  
5 **GMO and those incurred by other utilities operating in the region?**

6 A. I have developed numerous comparisons using various metrics to compare: (1) all  
7 O&M expenses, excluding A&G expenses; (2) transmission O&M expenses; (3)  
8 distribution O&M expenses; and (4) A&G expenses with and without pension  
9 expense. These comparisons are similar to those presented by the Commission Staff  
10 in its Report entitled "Revenue Requirement Cost of Service" in Case No. ER-2012-  
11 00174. The following table compares overall non-fuel O&M expenses, excluding  
12 A&G expenses.<sup>1</sup>

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<sup>1</sup>I provide additional tables showing the annual amounts and comparisons for 2010 through 2013 in my Exhibit\_\_(LK-2).

1

Cost Comparison Utilities Operating In Region 2010-2013 Average Non-Fuel O&M Excluding Administrative & General Expenses							
2010-2013 Average	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
Non-Fuel O&M Excl. A&G	1,263,749,481	485,575,698	1,749,325,179	330,889,295	938,048,240	2,526,553,734	3,795,491,269
Average Number of Customers	2,051,453	1,253,522	3,304,975	670,111	1,482,442	4,772,332	6,924,885
Non-Fuel O&M Excl A&G Cost per Customer	616.03	387.37	529.30	493.78	632.77	529.42	548.09
Megawatt Hours Sold	85,554,742	34,134,396	119,689,138	23,047,113	69,998,449	182,058,211	275,103,773
Cost per MWh Sold	14.77	14.23	14.62	14.36	13.40	13.88	13.80
Total Electric Operating Revenues	6,326,726,047	3,058,038,351	9,384,764,398	2,048,559,990	5,114,588,848	12,563,872,818	19,727,021,656
Non-Fuel O&M Excl A&G Cost per Electric Revenue Dollar	0.1997	0.1588	0.1864	0.1615	0.1834	0.2011	0.1924

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The following tables compare transmission O&M expenses in total (first table) and without the amounts included in account 565 *Transmission of Electricity by Others* (second table).<sup>2</sup>

Cost Comparison Utilities Operating In Region 2010-2013 Average Non-Fuel O&M - Transmission Expenses							
2010-2013 Average	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
Transmission Expense	159,750,695	81,373,330	241,124,025	49,338,011	349,270,760	193,921,172	592,529,943
Transmission Miles	7,200	7,600	14,800	5,156	25,200	11,824	42,180
Transmission Cost Per Mile	22,187.60	10,707.02	16,292.16	9,569.05	13,859.95	16,400.64	14,047.65
Transmission Gross Investment	1,661,728,573	1,329,770,096	2,991,498,669	968,071,878	3,309,712,342	3,021,105,788	7,298,890,008
Transmission Expense per Transmission Gross Investment Dollar	0.0961	0.0612	0.0806	0.0510	0.1055	0.0642	0.0812

8

9

<sup>2</sup>I provide additional tables showing the annual amounts and comparisons for 2010 through 2013 in my Exhibit\_\_\_\_(LK-3).

1

2

Cost Comparison Utilities Operating In Region 2010-2013 Average Non-Fuel O&M - Transmission Expenses Excluding Accounts 565 and 566							
2010-2013 Average	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
Transmission Expense	159,750,695	81,373,330	241,124,025	49,338,011	349,270,760	193,921,172	592,529,943
Less: Accounts 565 and 566	(103,361,750)	(55,992,600)	(159,354,350)	(30,554,845)	(308,931,708)	(101,463,746)	(440,950,299)
Net Transmission Expense	56,388,945	25,380,730	81,769,675	18,783,166	40,339,052	92,457,426	151,579,644
Transmission Miles	7,200	7,600	14,800	5,156	25,200	11,824	42,180
Transmission Cost Per Mile	7,831.80	3,339.57	5,524.98	3,642.97	1,600.76	7,819.47	3,593.64
Transmission Gross Investment	1,661,728,573	1,329,770,096	2,991,498,669	968,071,878	3,309,712,342	3,021,105,788	7,298,890,008
Transmission Expense per Investment Dollar	0.0339	0.0191	0.0273	0.0194	0.0122	0.0306	0.0208

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4

5

The following table compares distribution O&M expenses.<sup>3</sup>

6

7

Cost Comparison Utilities Operating In Region 2010-2013 Average Non-Fuel O&M - Distribution Expenses							
2010-2013 Average	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
Distribution Expense	196,603,329	116,256,487	312,859,816	104,572,025	208,389,579	712,477,135	1,025,438,739
Distribution Miles	48,000	41,600	89,600	27,528	114,800	132,304	274,632
Distribution Cost Per Mile	4,095.90	2,794.63	3,491.74	3,798.75	1,815.24	5,385.15	3,733.86
Distribution Gross Investment	7,473,102,976	4,422,887,148	11,895,990,124	2,959,261,684	3,025,898,278	18,575,406,772	24,560,566,734
Distribution Expense per Investment Dollar	0.0263	0.0263	0.0263	0.0353	0.0689	0.0384	0.0418

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<sup>3</sup> I provide additional tables showing the annual amounts and comparisons for 2010 through 2013 in my Exhibit\_\_\_\_(LK-4).



1           In general, the preceding tables show that KCP&L O&M expenses, excluding  
2           A&G expenses, are greater than GMO's based on the O&M expense metrics used for  
3           the comparisons, although the Companies are close on one of the distribution O&M  
4           expense metrics. In general, the overall O&M expense using the metrics shown in  
5           the preceding table for KCP&L and GMO together is comparable to the average of  
6           the other utilities operating in the state and region, although the relative comparisons  
7           vary by year. In general, the transmission O&M expense using the metrics shown in  
8           the preceding table is greater than the average of the other utilities in the state,  
9           although the relative comparisons vary by state.

10           The disparity for production and transmission O&M expense is due in part to  
11           the fact that KCP&L, GMO, and the other utilities operating in the state have  
12           substantially different generation portfolios and transmission systems. For example,  
13           KCP&L owns a 47% share of the Wolf Creek nuclear generating unit. GMO does  
14           not own nuclear generation. These comparisons also do not consider transmission  
15           revenues or credits that partially compensate the companies for their respective  
16           transmission costs.

17  
18   **Q.   How do the A&G costs retained by KCP&L compare to those charged to GMO**  
19   **and those incurred by other utilities operating in the region?**

- 1 A. The following table compares A&G expenses, including pension and benefits  
2 expense (first table) and excluding pension and benefits expense (second table).<sup>4</sup>

Cost Comparison Utilities Operating In Region 2010-2013 Average Administrative & General Expenses							
2010-2013 Average	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
A&G Expenses	635,355,647	282,292,118	917,647,765	156,328,251	383,555,264	999,658,816	1,539,542,331
Average Number of Customers	2,051,453	1,253,522	3,304,975	670,111	1,482,442	4,772,332	6,924,885
A&G Cost per Customer	309.71	225.20	277.66	233.29	258.73	209.47	222.32
Megawatt Hours Sold	85,554,742	34,134,396	119,689,138	23,047,113	69,998,449	182,058,211	275,103,773
A&G Cost per MWh Sold	7.43	8.27	7.67	6.78	5.48	5.49	5.60
Total Electric Operating Revenues	6,326,726,047	3,058,038,351	9,384,764,398	2,048,559,990	5,114,588,848	12,563,872,818	19,727,021,656
A&G Cost per Electric Revenue Dollar	0.1004	0.0923	0.0978	0.0763	0.0750	0.0796	0.0780

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Cost Comparison Utilities Operating In Region 2010-2013 Average Administrative & General Expenses (Without Account 926 Pensions and Benefits)							
2010-2013 Average	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
A&G - WO Acct 926	355,982,338	188,011,691	543,994,029	82,753,942	248,887,652	671,024,674	1,002,666,268
Average Number of Customers	2,051,453	1,253,522	3,304,975	670,111	1,482,442	4,772,332	6,924,885
A&G WO Acct 926 Cost per Customer	173.53	149.99	164.60	123.49	167.89	140.61	144.79
Megawatt Hours Sold	85,554,742	34,134,396	119,689,138	23,047,113	69,998,449	182,058,211	275,103,773
A&G WO Acct 926 Cost per MWh Sold	4.16	5.51	4.55	3.59	3.56	3.69	3.64
Total Electric Operating Revenues	6,326,726,047	3,058,038,351	9,384,764,398	2,048,559,990	5,114,588,848	12,563,872,818	19,727,021,656
A&G WO Acct 926 Cost per Electric Revenue Dollar	0.0563	0.0615	0.0580	0.0404	0.0487	0.0534	0.0508

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<sup>4</sup> I provide additional tables showing the annual amounts and comparisons for 2010 through 2013 in my Exhibit\_\_\_\_(LK-5).

1           In general, KCP&L and GMO are comparable on A&G expenses using these  
2 metrics, especially when A&G expenses are compared excluding pension and  
3 benefits expense. However, they are significantly more than other utilities operating  
4 in the region on the A&G expense metrics, although they are much closer when  
5 compared excluding pension and benefits expense.  
6

7 **Q. Have KCP&L's A&G expenses historically been greater than other utilities in**  
8 **the region based on the metrics that the Staff used in the Cost of Service Report**  
9 **in Case No. ER-2012-0174?**

10 A. Yes. The following tables show annual comparisons for the years 2011 through  
11 2013 demonstrating that KCP&L's A&G expenses have been persistently greater  
12 than the other utilities in the region. In years prior to 2013, KCP&L's A&G  
13 expenses also were greater than GMO's with and without pension expense.

Cost Comparison Utilities Operating In Region 2013 Administrative & General Expenses							
	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
<b>2013</b>							
A&G Expenses	155,757,596	74,536,767	230,294,363	44,699,513	97,745,567	251,903,994	394,349,074
Average Number of Customers	514,843	314,937	829,780	168,080	373,151	1,197,298	1,738,529
A&G Cost per Customer	302.53	236.67	277.54	265.94	261.95	210.39	226.83
Megawatt Hours Sold	21,683,329	8,413,828	30,097,157	5,620,276	17,484,374	43,158,138	66,262,788
A&G Cost per MWh Sold	7.18	8.86	7.65	7.95	5.59	5.84	5.95
Total Electric Operating Revenues	1,671,422,009	800,537,114	2,471,959,123	534,280,086	1,361,533,261	3,246,309,957	5,142,123,304
A&G Cost per Electric Revenue Dollar	0.0932	0.0931	0.0932	0.0837	0.0718	0.0776	0.0767

Cost Comparison Utilities Operating In Region 2012 Administrative & General Expenses							
	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
<b>2012</b>							
A&G Expenses	153,155,327	75,343,905	228,499,232	41,977,467	98,601,876	236,902,658	377,482,001
Average Number of Customers	512,861	313,376	826,237	167,177	371,453	1,193,674	1,732,304
A&G Cost per Customer	298.63	240.43	276.55	251.10	265.45	198.47	217.91
Megawatt Hours Sold	21,978,891	8,378,032	30,356,923	5,618,811	17,033,869	44,038,955	66,691,635
A&G Cost per MWh Sold	6.97	8.99	7.53	7.47	5.79	5.38	5.66
Total Electric Operating Revenues	1,579,923,060	759,374,033	2,339,297,093	508,862,943	1,307,034,125	3,128,521,542	4,944,418,610
A&G Cost per Electric Revenue Dollar	0.0969	0.0992	0.0977	0.0825	0.0754	0.0757	0.0763

Cost Comparison Utilities Operating In Region 2011 Administrative & General Expenses							
	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
<b>2011</b>							
A&G Expenses	173,703,809	70,505,022	244,208,831	36,912,783	94,161,548	275,200,772	406,275,103
Average Number of Customers	512,125	312,716	824,841	166,236	369,168	1,190,483	1,725,887
A&G Cost per Customer	339.18	225.46	296.07	222.05	255.06	231.17	235.40
Megawatt Hours Sold	20,374,582	8,520,415	28,894,997	5,815,363	17,499,665	48,142,970	71,457,998
A&G Cost per MWh Sold	8.53	8.27	8.45	6.35	5.38	5.72	5.69
Total Electric Operating Revenues	1,558,265,703	759,742,827	2,318,008,530	522,506,506	1,240,125,727	3,226,611,565	4,989,243,798
A&G Cost per Electric Revenue Dollar	0.1115	0.0928	0.1054	0.0706	0.0759	0.0853	0.0814

Cost Comparison Utilities Operating In Region 2013 Administrative & General Expenses (Without Account 926 Pensions and Benefits)							
	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
<b>2013</b>							
A&G - WO Acct 926	85,905,582	44,943,687	130,849,269	22,984,036	63,818,414	163,972,914	250,775,364
Average Number of Customers	514,843	314,937	829,780	168,080	373,151	1,197,298	1,738,529
A&G WO Acct 926 Cost per Customer	166.86	142.71	157.69	136.74	171.03	136.95	144.25
Megawatt Hours Sold	21,683,329	8,413,828	30,097,157	5,620,276	17,484,374	43,158,138	66,262,788
A&G WO Acct 926 Cost per MWh Sold	3.96	5.34	4.35	4.09	3.65	3.80	3.78
Total Electric Operating Revenues	1,671,422,009	800,537,114	2,471,959,123	534,280,086	1,361,533,261	3,246,309,957	5,142,123,304
A&G WO Acct 926 Cost per Electric Revenue Dollar	0.0514	0.0561	0.0529	0.0430	0.0469	0.0505	0.0488

Cost Comparison Utilities Operating In Region 2012 Administrative & General Expenses (Without Account 926 Pensions and Benefits)							
	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
<b>2012</b>							
A&G - WO Acct 926	83,648,044	46,554,174	130,202,218	20,972,958	60,950,683	160,181,668	242,105,309
Average Number of Customers	512,861	313,376	826,237	167,177	371,453	1,193,674	1,732,304
A&G WO Acct 926 Cost per Customer	163.10	148.56	157.58	125.45	164.09	134.19	139.76
Megawatt Hours Sold	21,978,891	8,378,032	30,356,923	5,618,811	17,033,869	44,038,955	66,691,635
A&G WO Acct 926 Cost per MWh Sold	3.81	5.56	4.29	3.73	3.58	3.64	3.63
Total Electric Operating Revenues	1,579,923,060	759,374,033	2,339,297,093	508,862,943	1,307,034,125	3,128,521,542	4,944,418,610
A&G WO Acct 926 Cost per Electric Revenue Dollar	0.0529	0.0613	0.0557	0.0412	0.0466	0.0512	0.0490

Cost Comparison Utilities Operating In Region 2011 Administrative & General Expenses (Without Account 926 Pensions and Benefits)							
	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
<b>2011</b>							
A&G - WO Acct 926	100,209,906	47,170,143	147,380,049	19,572,192	59,451,613	195,661,627	274,685,432
Average Number of Customers	512,125	312,716	824,841	166,236	369,168	1,190,483	1,725,887
A&G WO Acct 926 Cost per Customer	195.67	150.84	178.68	117.74	161.04	164.35	159.16
Megawatt Hours Sold	20,374,582	8,520,415	28,894,997	5,815,363	17,499,665	48,142,970	71,457,998
A&G WO Acct 926 Cost per MWh Sold	4.92	5.54	5.10	3.37	3.40	4.06	3.84
Total Electric Operating Revenues	1,558,265,703	759,742,827	2,318,008,530	522,506,506	1,240,125,727	3,226,611,565	4,989,243,798
A&G WO Acct 926 Cost per Electric Revenue Dollar	0.0643	0.0621	0.0636	0.0375	0.0479	0.0606	0.0551

1  
2

1 **Q. What is the significance of these comparisons?**

2 A. Although such comparisons are not determinative, they are indicative of structural  
3 cost problems and may be indicative of O&M and A&G expense allocation  
4 problems. Most of the differences between KCP&L and GMO on the various O&M  
5 expense metrics are due to differences in their respective asset portfolios and cost  
6 structures and not due to improper charges from KCP&L to GMO. That said, as I  
7 will further discuss, there are problems that I have identified in the allocation  
8 methodologies and data inputs used by KCP&L to allocate costs to GMO and other  
9 GPE affiliates and some other O&M expenses that should not be included in the  
10 revenue requirement.

11

12 **Q. Please summarize your testimony.**

13 A. The O&M and A&G expenses retained by KCP&L and included in the revenue  
14 requirement are excessive and should be reduced. I recommend numerous  
15 adjustments. The following table lists these adjustments and the effect on the  
16 KCP&L MO-jurisdictional revenue requirement.

**Kansas City Power & Light Company**  
**Case Number: ER-2014-0370**  
**Summary of MCEG and OPC Adjustments to O&M and A&G Expenses**  
**Revenue Requirement Effects - MO-Jurisdictional**  
**Test Year Ended March 31, 2014**

	<u>Amount</u>
Increase O&M Expense Allocations to Affiliates Utilizing General Allocator- Actual Costs	(634,716)
Adjust New General Allocator to Allocate 5% of all General Charges to HOLDCO	(571,244)
Adjust New General Allocator to Remove Negative Income Tax Expense	(29,752)
Adjust New General Allocator to Reduce Retained Interest Expense on Charges to Affiliates	(1,983)
Adjust New General Allocator to Increase Interest and Income Tax Expense of Affiliates	(7,934)
Increase O&M Expense Allocations to Affiliates Utilizing General Allocator- Proforma Adjustment Costs	(53,358)
Remove Company's Proforma Expense Related to Miscellaneous O&M on WP CS-49	(213,079)
Reduce IT Roadmap O&M Expense to Reflect Correction of Company Error on WP CS-87	(237,624)
Remove Company's Proforma Expense Related to Connections Advertising Program on WP CS-90	<u>(365,023)</u>
<b>Total MCEG and OPC Adjustments to O&amp;M and A&amp;G Expenses</b>	<b><u>(2,114,714)</u></b>

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2

3

In addition, I recommend that the Commission require KCP&L to undergo a management audit by an independent auditor for the purpose of identifying cost savings and efficiencies. This audit should encompass all functional operation and maintenance activities as well as administrative and general expenses. As shown in the preceding tables, KCP&L's administrative and general expense metrics consistently exceed that of the other utilities in the region.

9

10

11

**II. KCP&L RETAINED O&M AND A&G EXPENSES ARE EXCESSIVE**

12

**A Management Audit is Necessary to Identify Organizational Efficiencies and Savings**

13

1 **Q. What is your conclusion regarding the KCP&L retained O&M and A&G**  
2 **expenses?**

3 A. Although it is difficult to conclude that KCP&L's production and transmission O&M  
4 expenses are excessive based on the top-down metrics that I previously discussed, it  
5 is clear that its A&G expenses are excessive compared to the other utilities operating  
6 in the region.

7 This appears to be a structural problem, although there are allocation  
8 problems that should be addressed in this proceeding, at least for ratemaking  
9 purposes. In other words, KCP&L's expenses are excessive and this problem must  
10 be addressed by KCP&L with Commission oversight; the Commission cannot  
11 resolve this structural problem through ratemaking adjustments alone.

12

13 **Q. What do you recommend to resolve KCP&L's excessive cost structure?**

14 A. I recommend that the Commission direct KCP&L to undergo a management audit by  
15 an independent auditor for the purpose of identifying cost savings and efficiencies.  
16 This audit should encompass all functional operation and maintenance activities and  
17 expenses as well as all administrative and general activities and expenses.

18

19 **Q. Why should the audit encompass O&M expenses as well as A&G expenses?**

20 A. The expenses are interrelated and should be considered together in order to reflect  
21 KCP&L's total activities and cost structure without limitation as to whether the



1 expense is accounted for as an O&M expense or an A&G expense. In addition, the  
2 O&M expenses may cause the underlying excessive A&G expenses either through  
3 the activities themselves or the accounting for the activities. For example, there are  
4 differences among utilities in the way they account for expenses between the  
5 functional O&M expense accounts or the A&G expense accounts. Some utilities  
6 record contract services expense in account 923 *Outside Services*, but others record  
7 such expenses in the functional O&M expense accounts.

8  
9 **Q. Should the Commission oversee the management audit?**

10 A. Yes. The Commission should oversee the management audit scope and KCP&L's  
11 implementation of the recommendations to ensure that KCP&L's costs are reduced  
12 to reasonable levels. The Commission should direct that the audit be undertaken to  
13 identify organizational efficiencies and cost savings. Once the audit is completed,  
14 the Commission should ensure that the recommendations are implemented and that  
15 savings actually are achieved. If KCP&L chooses not to implement the  
16 recommendations or does not achieve the savings identified by the management  
17 audit, then the Commission should consider imputing the savings in future rate  
18 proceedings.

19  
20 **The Corporate Massachusetts Formula is Flawed and Results in Excessive KCP&L**  
21 **Retained O&M and A&G Expenses**  
22

1 **Q. Please describe the process used by KCP&L to charge the costs that it incurs to**  
2 **other GPE affiliates.**

3 A. In general, KCP&L initially incurs all costs for itself and the other GPE affiliates and  
4 joint venture owner-partners in certain assets. It then follows a sequential process to  
5 bill and recover the costs that it incurred for and on behalf of the other affiliates and  
6 joint owners.<sup>5</sup> In the first step, KCP&L directly assigns costs that were incurred  
7 specifically for or on behalf of a single affiliate.<sup>6</sup>

8 In the second step, KCP&L allocates costs that were incurred for or on behalf  
9 of multiple affiliates using various size-based allocation factors. In the historic test  
10 year, KCP&L used eight separate allocation factors based “on a relevant cost driver  
11 where applicable or a general allocator if the cost was general in nature.”<sup>7</sup> The  
12 allocators used in the test year are as follows:

- 13 1. Corporate Massachusetts Formula
- 14 2. Utility Massachusetts Formula
- 15 3. Number of Customers
- 16 4. Transmission Miles
- 17 5. Customer and Transmission Miles
- 18 6. Plant Capacity Factor
- 19 7. KWH
- 20 8. Non-Labor & Non-Fuel O&M<sup>8</sup>
- 21

---

<sup>5</sup> Great Plains Energy Incorporated Cost Allocation Manual (“CAM”) dated December 2013 provided in response to MPSC-89. I have attached a copy of the CAM as my Exhibit\_\_\_(LK-6).

<sup>6</sup> Response to MECG 6-9, a copy of which I have attached as my Exhibit\_\_\_(LK-7).

<sup>7</sup> *Id.*

<sup>8</sup> *Id.*

1 All costs incurred by KCP&L that are not charged to other GPE affiliates are  
2 retained by KCP&L. KCP&L includes the retained expenses, as adjusted for  
3 proformas, on a MO-jurisdictional basis in the test year revenue requirement.  
4

5 **Q. Please describe the KCP&L Corporate Massachusetts Formula.**

6 A. The Corporate Massachusetts Formula (“CMF”) was in effect during the test year  
7 and the retained costs incurred by KCP&L in the revenue requirement reflect the  
8 allocations pursuant to that formula. The CMF allocates corporate indirect  
9 (overhead) costs to GPE affiliates using the sum of one-third operating revenues,  
10 one-third payroll expense, and one-third net plant/investment for each affiliate  
11 divided by the total operating revenues, payroll expense, and net plant/investment  
12 incurred by KCP&L for all GPE affiliates.<sup>9</sup>  
13

14 **Q. Is the Corporate Massachusetts Allocation factor reasonable?**

15 A. No. It overstates the retained KCP&L O&M and A&G expenses and understates the  
16 O&M and A&G expenses charged to other GPE affiliates, including GPE. The CMF  
17 allocated a mere 0.71% of total KCP&L indirect O&M and A&G expenses to GPE, a  
18 mere 0.03% to Great Plains Transmission Holding Company (“GPTHC”), and the  
19 rest to the regulated utilities. The reason for such paltry allocations to GPE is that it

---

<sup>9</sup> Company’s response to MCEG 6-13, which provides the calculation of the CMF for each month during the test year.

1 had minimal revenues (1.1% of total for all affiliates), payroll expense (0.1% of total  
2 for all affiliates), and net plant/investment (0.1% of total for all affiliates).<sup>10</sup>

3  
4 **Q. Has KCP&L recently adopted a replacement for the CMF?**

5 A. Yes. In January 2015, KCP&L adopted a General Allocator (“GA”) based on total  
6 expenses.<sup>11</sup> Total expenses includes fuel and purchased power expense, non-fuel  
7 O&M expense, A&G expense, amortization and depreciation expense, income tax  
8 expense, and interest expense.

9  
10 **Q. What was the effect of replacing the CMF with the GA?**

11 A. The effect was a significant reduction in retained KCP&L O&M and A&G expenses  
12 from 69.54% to 66.34%. Although the GA results in more expenses allocated to  
13 GMO, it results in less expenses allocated to GPE (from 0.71% to 0.49%).

14  
15 **Q. Is the GA generally a better allocator than the CMF?**

16 A. Yes, although there are problems in the GA that need to be addressed, at least for  
17 ratemaking purposes. Unlike the CMF, the GA reflects all operating expenses and  
18 proxies for net plant/investment without any double counting or overlap. The CMF  
19 reflected all revenues, which are proxies for the entire revenue requirement of the

---

<sup>10</sup> Response to MECG 6-13, a copy of which is attached as my Exhibit\_\_\_(LK-8).

<sup>11</sup> Response to MECG 6-12, a copy of which is attached as my Exhibit\_\_\_(LK-9).

1 regulated utilities, including the payroll expense and return of and on rate base. The  
2 CMF also reflected the effects of the payroll expense included in the revenue  
3 requirement and the effects of net plant/investment included in the rate base, rate of  
4 return and depreciation components of the revenue requirement. Thus, the second  
5 and third components of the CMF double counted or overlapped with the revenue  
6 proxies for the same costs that were included in the first component.

7  
8 **Q. What is your recommendation on the GA?**

9 A. I recommend that the Commission adopt the GA and apply it to the test year indirect  
10 O&M and A&G expenses, although I also recommend changes to KCP&L's  
11 calculation of the GA. The change from the CMF to the GA is known and  
12 measurable and should be reflected in the revenue requirement in this proceeding.  
13 The increased expense to GMO resulting from the adoption of the GA certainly will  
14 be reflected in the upcoming GMO rate proceeding later this year.

15  
16 **Q. What is the effect of your recommendation?**

17 A. The effect is a reduction in KCP&L MO-jurisdictional O&M and A&G expense of  
18 \$634,716.<sup>12</sup>

19  
20 **The General Allocator Should be Modified to Reflect Greater Allocation to GPE**

---

<sup>12</sup> The calculations are shown on my Exhibit\_\_(LK-10).

1

2 **Q. What is the most significant problem with the GA that needs to be fixed?**

3 A. The most significant problem is that the GA allocates only 0.49% of KCP&L's  
4 indirect costs to GPE. This paltry allocation of indirect costs is not reasonable. GPE  
5 is the holding company for a multi-billion dollar portfolio of regulated and  
6 unregulated companies. KCP&L actively manages this portfolio for GPE and yet it  
7 charges GPE a mere \$175,000 for the indirect costs to provide these services. That is  
8 because GPE has "pushed down" nearly all of its revenues and costs to its  
9 subsidiaries, thus minimizing its allocation and maximizing the allocations to  
10 KCP&L and all other GPE affiliates under the former CMF and now under the GA.

11 GPE is different than all the companies included in its portfolio. It should not  
12 be subject to the same GA allocation factor as its affiliates. It not only owns a  
13 portfolio of regulated and unregulated companies, it has effectively "pushed down"  
14 all of its indirect or overhead costs into KCP&L, which KCP&L then allocates to  
15 itself and all other GPE affiliates, with almost nothing allocated to GPE itself.  
16 Instead, GPE should be charged an allocation that is analogous to a "management  
17 fee" by KCP&L, one that is comparable to the "management fees" charged by other  
18 service companies to manage the diversified regulated and unregulated portfolios of  
19 their holding companies.

20

1 **Q. How does the KCP&L allocation to GPE compare to the allocation of indirect**  
2 **O&M and A&G expenses to other utility holding companies?**

3 A. It is substantially less. For example, Ameren Services Company allocates 6.9% of  
4 its indirect costs to Ameren Corporation. Southern Company Services allocates  
5 3.8% of its indirect costs to Southern Company. It should be noted that Ameren  
6 Services Company charges 8.6% of all of its costs (direct assigned plus indirect  
7 allocated) to Ameren Corporation. Southern Company Services charges 6.4% of all  
8 of its costs to Southern Company.<sup>13</sup>

9

10 **Q. What is your recommendation?**

11 A. I recommend that the Commission increase the allocation of KCP&L's indirect  
12 expenses to GPE from 0.49% to no less than 5.0% so that it reflects the full range of  
13 services provided by KCP&L to GPE and removes the subsidies inherent in using the  
14 GA to allocate indirect costs to GPE. In other words, I recommend that KCP&L  
15 charge GPE a management fee of no less than 5.0% to manage its portfolio of  
16 regulated and unregulated affiliates.

17 The 5.0% is less than the average for indirect costs allocated to Ameren  
18 Corporation and Southern Company by their respective service companies. If  
19 directly assigned costs are included, the percentage would increase to 7.5%.

---

13 Data obtained from Ameren Services Company and Southern Company Services Company 2013 FERC Form 60s. I have attached a copy of the relevant pages from the Ameren Form 60 as my Exhibit\_\_(LK-11) and from the Southern Company Form 60 as my Exhibit\_\_(LK\_12). The calculations of the cited percentages are provided on my Exhibit\_\_(LK-13).

1

2 **Q. What is the effect of your recommendation?**

3 A. The effect is a reduction in KCP&L MO-jurisdictional O&M and A&G expense of  
4 \$571,244.<sup>14</sup>

5

6 **The Income Tax Expense Input Into the General Allocator Should be Modified to**  
7 **Remove Negative Amounts**

8

9 **Q. Please describe the income tax expense input into the GA.**

10 A. The GA uses the per books income tax expense recorded by each affiliate, including  
11 KCP&L. Some of the unregulated affiliates recorded negative income tax expense.<sup>15</sup>  
12 The negative income tax expense diminishes the allocations to these affiliates and  
13 increases the indirect O&M and A&G expenses that are retained by KCP&L and  
14 included in the revenue requirement in this proceeding.

15

16 **Q. Is it reasonable to include negative income tax expense in the GA?**

17 A. No. The income tax expense is a proxy for the equity return on net plant/investment  
18 or the net plant/investment itself. It should not be negative because negative  
19 amounts cannot be size-based allocators and because net plant/investment cannot be  
20 negative.

---

<sup>14</sup> The calculations are shown on my Exhibit\_\_(LK-14) as Adjustment 4.

<sup>15</sup> KCP&L provided data inputs for GA in response to MECG 6-12, a copy of which I have attached as my Exhibit\_\_(LK-9).



1           In addition, when viewed in isolation as an allocation factor, any single  
2 negative expense will cause KCP&L and all other affiliates with positive expenses to  
3 pay more than 100% of KCP&L's expense in order to subsidize the affiliate with the  
4 negative expense. That is unreasonable on its face.

5           Further, it assumes that the negative income tax expense requires less of  
6 KCP&L's services than if the expense were positive. That too is unreasonable on its  
7 face.

8

9 **Q. What is your recommendation?**

10 A. I recommend that the Commission restate all negative income tax expense to \$0 for  
11 those affiliates that recorded negative income tax expense.

12

13 **Q. What is the effect of your recommendation?**

14 A. The effect is a reduction in KCP&L MO-jurisdictional O&M and A&G expense of  
15 \$29,752.<sup>16</sup>

16

17 **The Interest Expense and Income Tax Expense Inputs Into the General Allocator**  
18 **Should be Modified to Reflect KCP&L's Cost of Capital**

19

20 **Q. Please describe the interest expense and income tax expense inputs in the GA.**

---

<sup>16</sup> The calculations are shown on my Exhibit\_\_\_\_(LK-14) as Adjustment 1.

1 A. The GA includes the per books interest expense and income tax expense from either  
2 the FERC Form 1 or the general ledgers of each affiliate.

3

4 **Q. Does the interest expense reported by KCP&L in its Form 1 and general ledger**  
5 **include the interest expense on debt that it incurred to finance the costs to**  
6 **provide services to the other GPE affiliates while it waits for reimbursement**  
7 **from them?**

8 A. Yes. The interest expense included by KCP&L for itself in the GA is overstated for  
9 ratemaking purposes. KCP&L finances these affiliate receivables through a  
10 combination of debt, preferred equity, and common equity, with a grossed-up cost of  
11 11.19% based on its request in this proceeding. Yet, it charges the affiliates only a  
12 short-term debt commercial paper interest rate, which presently is approximately  
13 0.25%.<sup>17</sup> Although KCP&L did not include the affiliate receivables in rate base or  
14 include the return on the receivables directly in the revenue requirement in this  
15 proceeding, the interest on the long-term debt required to finance the receivables is  
16 included in the interest expense used for the GA. Thus, the interest on the debt used  
17 to finance the affiliate receivables will be included indirectly in the revenue  
18 requirement in this proceeding, unless this interest is adjusted, and assuming that the  
19 Commission adopts my recommendation to reflect the GA in lieu of the CMF.<sup>18</sup>

---

<sup>17</sup> CAM.

<sup>18</sup> The interest income from the affiliates at the commercial paper rate is not included in the interest

1

2 **Q. What is your recommendation?**

3 A. I recommend that the Commission remove the interest expense incurred by KCP&L  
4 on the affiliate receivables from the GA.

5

6 **Q. What is the effect of your recommendation?**

7 A. The effect is a reduction in KCP&L MO-jurisdictional O&M and A&G expense of  
8 \$1,983.<sup>19</sup>

9

10 **Q. Does the fact that the other GPE affiliates only reimburse KCP&L at the short**  
11 **term debt rate for commercial paper instead of its actual financing costs also**  
12 **affect their interest expense and income tax expense included in the GA?**

13 A. Yes. If the other affiliates reimbursed KCP&L for its actual financing costs using  
14 debt, preferred equity, and common equity, then their interest expense and income  
15 tax expense would be greater than KCP&L presently includes in its calculation of the  
16 GA.<sup>20</sup>

17

---

expense for KCP&L.

<sup>19</sup> The calculations are shown on my Exhibit\_\_\_(LK-14) as Adjustment 2.

<sup>20</sup> I have assumed for this purpose that the affiliates would record each component of the cost of capital, including the gross up on the equity return for income tax expense rather than recording the total cost of capital as interest expense. If I had assumed the latter, the interest expense would include the interest expense, equity return and income tax expense and the interest expense included in the GA would be greater than what I recommend.

1 **Q. Should the Commission impute KCP&L actual financing costs to the other**  
2 **affiliates for the GA?**

3 A. Yes. The Commission's Rules prohibit subsidization by the utility of other affiliates.  
4 The fact that the other affiliates reimburse KCP&L less than its actual cost of  
5 financing is a subsidy in and of itself, although KCP&L's revenue requirement does  
6 not include a return on the receivables from affiliates. However, the failure to  
7 include this financing cost in the GA results in an indirect subsidy to the other GPE  
8 affiliates, which also is prohibited.

9

10 **Q. What is your recommendation?**

11 A. I recommend that the Commission impute these financing costs to the other GPE  
12 affiliates, which will increase their interest and income tax expense included in the  
13 GA.

14

15 **Q. What is the effect of your recommendation?**

16 A. The effect is a reduction in KCP&L MO-jurisdictional O&M and A&G expense of  
17 \$7,934.<sup>21</sup>

18

19 **Additional Effects of Recommendations on Proforma Adjustments to O&M and A&G**  
20 **Expense**

21

---

<sup>21</sup> The calculations are shown on my Exhibit\_\_\_\_(LK-14) as Adjustment 3.

1 **Q. When you quantified the effects of your O&M and A&G expense allocation**  
2 **recommendations, did the quantifications include the effects on KCP&L's**  
3 **proforma adjustments to the historic test year amounts?**

4 A. No. Consequently, there are additional effects of my recommendations that extend  
5 to KCP&L's proforma adjustments.

6

7 **Q. What is the effect of your recommendations on KCP&L's proforma**  
8 **adjustments?**

9 A. The effect is a reduction in KCP&L MO-jurisdictional O&M and A&G expense of  
10 \$53,358.<sup>22</sup>

11

12 **CS-49 Adjustment to Increase Miscellaneous O&M Expense Should be Denied**

13

14 **Q. Please describe CS-49, KCP&L's proposed adjustment to increase**  
15 **miscellaneous O&M expense.**

16 A. KCP&L proposes an adjustment to increase miscellaneous O&M expense by  
17 \$555,000 (total Company before allocation to affiliates) for electric vehicle charging  
18 stations (EVCS).<sup>23</sup>

19

---

<sup>22</sup> The calculations are shown on my Exhibit\_\_(LK-15).

<sup>23</sup> KCP&L's response to MECG 12-19, a copy of which I have attached as my Exhibit\_\_(LK-16). I have included the calculation of the MO-jurisdictional amount in my Exhibit\_\_(LK-17).

1 **Q. Should the Commission allow this post-test year adjustment?**

2 A. No. First, this appears to be a discretionary expense. Second, it is a selective post-  
3 test year adjustment that will increase KCP&L's cost structure. Third, KCP&L  
4 provided no justification for the adjustment in its Direct testimony or in response to  
5 MECG discovery and only provided a description of the proposed "Clean Charge  
6 Network" in Supplemental Direct testimony filed in February. It still did not provide  
7 any justification for the amount that it requested, referring to it as "placeholder," and  
8 stating that it would provide the actual expense and plant investment in its update  
9 filing. The fact that amounts were spent still does not justify including this expense  
10 for ratemaking purposes. Fourth, the expense would be incurred only for those  
11 customers with electric vehicles, yet it will be recovered from all customers through  
12 the revenue requirement. In effect, this request seeks a subsidy from the many for  
13 the benefit of the few. Fifth, if there is no mandate for KCP&L to install, operate, or  
14 maintain EVCS, then such activities are best undertaken by KCP&L or an affiliate as  
15 a competitive and unregulated business activity or by third parties, who, presumably,  
16 will have a business case justification and a source of revenues to support these  
17 stations.

18

19 **Q. What is your recommendation?**

20 A. I recommend that the Commission deny KCP&L's request for this selective post-test  
21 year adjustment. The revenue requirement should be reduced to remove this expense

1 adjustment and any proposed increase in plant for the Clean Charge Network  
2 included in the update filing.

3  
4 **Error in CS-87 IT Roadmap O&M Should be Corrected**  
5

6 **Q. Please describe CS-87, KCP&L’s proposed adjustment to increase information**  
7 **technology costs for allegedly known and measurable increases in costs.**

8  
9 A. CS-87 is a proposed adjustment to increase the costs in FERC accounts 921 and 935  
10 by \$4,102,820 (KCP&L total company) over test year amounts related to KCP&L’s  
11 “IT Roadmap” initiative. The program and the adjustment are addressed in the  
12 Direct Testimony of Mr. Ronald Klote at pages 53-55.

13  
14 **Q. Please describe the error in KCP&L’s calculation of this adjustment.**

15 A. KCP&L’s calculation of the CS-89 proforma adjustment was overstated. KCP&L  
16 erred by understating test year costs in the calculation of increased costs related to its  
17 cyber security efforts. KCP&L acknowledged this error in response to discovery.<sup>24</sup>

18  
19  
20 **Q. What is your recommendation?**

---

<sup>24</sup> KCP&L’s response to MECG 7-1(e) , a copy of which I have attached as my Exhibit\_\_\_(LK-18).

1 A. I recommend that the Commission correct this error. KCP&L acknowledged the  
2 error and agrees that it should be corrected. The alleged costs added through this  
3 proforma adjustment have not been incurred. Since they are not yet known and  
4 measurable, we are continuing to review those costs as they occur. Further  
5 disallowances may be required.

6

7 **Q. What is the effect of your recommendation?**

8 A. The effect is a reduction in KCP&L MO-jurisdictional O&M expense of \$237,624.<sup>25</sup>

9

10 **CS-90 Adjustment to Increase Advertising – Connections Program Should be Denied**

11

12 **Q. Please describe CS-90, KCP&L's request to increase advertising costs related to**  
13 **the Connections Program.**

14 A. The proposed CS-90 proforma adjustment increases advertising expense by  
15 \$365,023 (\$1,000,000 on a total Company basis before allocation to affiliates and  
16 MO-jurisdiction) related to its Connections Program.<sup>26</sup> The Connections Program is  
17 a communications outreach to educate customers regarding payment assistance and  
18 options. Although the program itself is described by Mr. Tim Rush in his prefiled

---

<sup>25</sup> The calculations are shown on my Exhibit\_\_(LK-19).

<sup>26</sup> The calculations on a total Company and MO-jurisdictional basis are shown on my Exhibit\_\_(LK-20).



1 testimony, KCP&L provided no testimony on the costs incurred for the program or  
2 justification for the proposed increase over historic test year amounts.

3

4 **Q. Should the Commission adopt this request?**

5 A. No. First, it appears to be discretionary and KCP&L has not justified the increase.

6 Second, KCP&L recently withdrew the proposed adjustment.<sup>27</sup>

7

8 **Q. What is your recommendation?**

9 A. I recommend that the Commission remove this expense from the revenue  
10 requirement.

11

12 **Q. Does this complete your testimony?**

13 A. Yes.

---

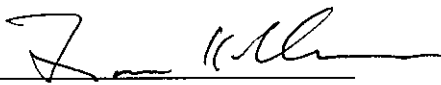
<sup>27</sup> KCP&L's response to Staff 129.1, a copy of which I have attached as my Exhibit\_\_\_\_(LK-21).

**AFFIDAVIT**

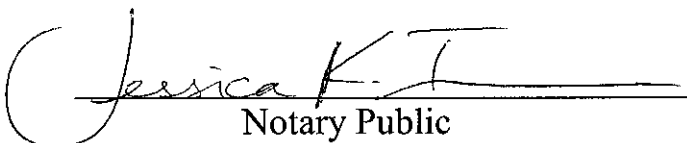
STATE OF GEORGIA        )

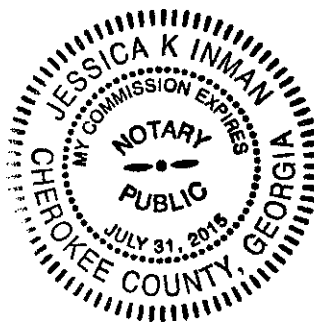
COUNTY OF FULTON        )

LANE KOLLEN, being duly sworn, deposes and states: that the attached is his sworn testimony and that the statements contained are true and correct to the best of his knowledge, information and belief.

  
\_\_\_\_\_  
Lane Kollen

Sworn to and subscribed before me on this  
2nd day of April 2015.

  
\_\_\_\_\_  
Notary Public



**BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO. ER-2014-0370**

**EXHIBITS  
OF  
LANE KOLLEN**

**ON BEHALF OF THE  
MIDWEST ENERGY CONSUMERS' GROUP  
AND THE  
MISSOURI OFFICE OF THE PUBLIC COUNSEL**

**J. KENNEDY AND ASSOCIATES, INC.  
ROSWELL, GEORGIA**

**APRIL 2015**

**EXHIBIT \_\_\_\_ (LK-1)**

## **RESUME OF LANE KOLLEN, VICE PRESIDENT**

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### **EDUCATION**

**University of Toledo, BBA**  
Accounting

**University of Toledo, MBA**

**Luther Rice University, MA**

### **PROFESSIONAL CERTIFICATIONS**

**Certified Public Accountant (CPA)**

**Certified Management Accountant (CMA)**

### **PROFESSIONAL AFFILIATIONS**

**American Institute of Certified Public Accountants**

**Georgia Society of Certified Public Accountants**

**Institute of Management Accountants**

Mr. Kollen has more than thirty years of utility industry experience in the financial, rate, tax, and planning areas. He specializes in revenue requirements analyses, taxes, evaluation of rate and financial impacts of traditional and nontraditional ratemaking, utility mergers/acquisition and diversification. Mr. Kollen has expertise in proprietary and nonproprietary software systems used by utilities for budgeting, rate case support and strategic and financial planning.

## RESUME OF LANE KOLLEN, VICE PRESIDENT

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### EXPERIENCE

1986 to

Present:

**J. Kennedy and Associates, Inc.:** Vice President and Principal. Responsible for utility stranded cost analysis, revenue requirements analysis, cash flow projections and solvency, financial and cash effects of traditional and nontraditional ratemaking, and research, speaking and writing on the effects of tax law changes. Testimony before Connecticut, Florida, Georgia, Indiana, Louisiana, Kentucky, Maine, Maryland, Minnesota, New York, North Carolina, Ohio, Pennsylvania, Tennessee, Texas, West Virginia and Wisconsin state regulatory commissions and the Federal Energy Regulatory Commission.

1983 to

1986:

**Energy Management Associates:** Lead Consultant.

Consulting in the areas of strategic and financial planning, traditional and nontraditional ratemaking, rate case support and testimony, diversification and generation expansion planning. Directed consulting and software development projects utilizing PROSCREEN II and ACUMEN proprietary software products. Utilized ACUMEN detailed corporate simulation system, PROSCREEN II strategic planning system and other custom developed software to support utility rate case filings including test year revenue requirements, rate base, operating income and pro-forma adjustments. Also utilized these software products for revenue simulation, budget preparation and cost-of-service analyses.

1976 to

1983:

**The Toledo Edison Company:** Planning Supervisor.

Responsible for financial planning activities including generation expansion planning, capital and expense budgeting, evaluation of tax law changes, rate case strategy and support and computerized financial modeling using proprietary and nonproprietary software products. Directed the modeling and evaluation of planning alternatives including:

Rate phase-ins.

Construction project cancellations and write-offs.

Construction project delays.

Capacity swaps.

Financing alternatives.

Competitive pricing for off-system sales.

Sale/leasebacks.

## RESUME OF LANE KOLLEN, VICE PRESIDENT

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### CLIENTS SERVED

#### Industrial Companies and Groups

Air Products and Chemicals, Inc.	Lehigh Valley Power Committee
Airco Industrial Gases	Maryland Industrial Group
Alcan Aluminum	Multiple Intervenors (New York)
Armco Advanced Materials Co.	National Southwire
Armco Steel	North Carolina Industrial
Bethlehem Steel	Energy Consumers
CF&I Steel, L.P.	Occidental Chemical Corporation
Climax Molybdenum Company	Ohio Energy Group
Connecticut Industrial Energy Consumers	Ohio Industrial Energy Consumers
ELCON	Ohio Manufacturers Association
Enron Gas Pipeline Company	Philadelphia Area Industrial Energy
Florida Industrial Power Users Group	Users Group
Gallatin Steel	PSI Industrial Group
General Electric Company	Smith Cogeneration
GPU Industrial Intervenors	Taconite Intervenors (Minnesota)
Indiana Industrial Group	West Penn Power Industrial Intervenors
Industrial Consumers for	West Virginia Energy Users Group
Fair Utility Rates - Indiana	Westvaco Corporation
Industrial Energy Consumers - Ohio	
Kentucky Industrial Utility Customers, Inc.	
Kimberly-Clark Company	

#### Regulatory Commissions and Government Agencies

Cities in Texas-New Mexico Power Company's Service Territory  
Cities in AEP Texas Central Company's Service Territory  
Cities in AEP Texas North Company's Service Territory  
Georgia Public Service Commission Staff  
Kentucky Attorney General's Office, Division of Consumer Protection  
Louisiana Public Service Commission Staff  
Maine Office of Public Advocate  
New York State Energy Office  
Office of Public Utility Counsel (Texas)

## RESUME OF LANE KOLLEN, VICE PRESIDENT

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### Utilities

Allegheny Power System  
Atlantic City Electric Company  
Carolina Power & Light Company  
Cleveland Electric Illuminating Company  
Delmarva Power & Light Company  
Duquesne Light Company  
General Public Utilities  
Georgia Power Company  
Middle South Services  
Nevada Power Company  
Niagara Mohawk Power Corporation

Otter Tail Power Company  
Pacific Gas & Electric Company  
Public Service Electric & Gas  
Public Service of Oklahoma  
Rochester Gas and Electric  
Savannah Electric & Power Company  
Seminole Electric Cooperative  
Southern California Edison  
Talquin Electric Cooperative  
Tampa Electric  
Texas Utilities  
Toledo Edison Company



**Expert Testimony Appearances  
of  
Lane Kollen  
as of March 2015**

<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
10/86	U-17282 Interim	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements financial solvency.
11/86	U-17282 Interim Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements financial solvency.
12/86	9613	KY	Attorney General Div. of Consumer Protection	Big Rivers Electric Corp.	Revenue requirements accounting adjustments financial workout plan.
1/87	U-17282 Interim	LA 19th Judicial District Ct.	Louisiana Public Service Commission Staff	Gulf States Utilities	Cash revenue requirements, financial solvency.
3/87	General Order 236	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Tax Reform Act of 1986.
4/87	U-17282 Prudence	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Prudence of River Bend 1, economic analyses, cancellation studies.
4/87	M-100 Sub 113	NC	North Carolina Industrial Energy Consumers	Duke Power Co.	Tax Reform Act of 1986.
5/87	86-524-E-SC	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Revenue requirements, Tax Reform Act of 1986.
5/87	U-17282 Case In Chief	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, River Bend 1 phase-in plan, financial solvency.
7/87	U-17282 Case In Chief Surrebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, River Bend 1 phase-in plan, financial solvency.
7/87	U-17282 Prudence Surrebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Prudence of River Bend 1, economic analyses, cancellation studies.
7/87	86-524 E-SC Rebuttal	WV	West Virginia Energy Users' Group	Monongahela Power Co.	Revenue requirements, Tax Reform Act of 1986.
8/87	9885	KY	Attorney General Div. of Consumer Protection	Big Rivers Electric Corp.	Financial workout plan.
8/87	E-015/GR-87-223	MN	Taconite Intervenors	Minnesota Power & Light Co.	Revenue requirements, O&M expense, Tax Reform Act of 1986.
10/87	870220-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue requirements, O&M expense, Tax Reform Act of 1986.
11/87	87-07-01	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Tax Reform Act of 1986.
1/88	U-17282	LA 19th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Revenue requirements, River Bend 1 phase-in plan, rate of return.
2/88	9934	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Economics of Trimble County, completion.
2/88	10064	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, O&M expense, capital structure, excess deferred income taxes.

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<b>Date</b>	<b>Case</b>	<b>Jurisdicit.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
5/88	10217	KY	Alcan Aluminum National Southwire	Big Rivers Electric Corp.	Financial workout plan.
5/88	M-87017-1C001	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Nonutility generator deferred cost recovery.
5/88	M-87017-2C005	PA	GPU Industrial Intervenors	Pennsylvania Electric Co.	Nonutility generator deferred cost recovery.
6/88	U-17282	LA 19th Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Prudence of River Bend 1 economic analyses, cancellation studies, financial modeling.
7/88	M-87017-1C001 Rebuttal	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Nonutility generator deferred cost recovery, SFAS No. 92.
7/88	M-87017-2C005 Rebuttal	PA	GPU Industrial Intervenors	Pennsylvania Electric Co.	Nonutility generator deferred cost recovery, SFAS No. 92.
9/88	88-05-25	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co.	Excess deferred taxes, O&M expenses.
9/88	10064 Rehearing	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Premature retirements, interest expense.
10/88	88-170-EL-AIR	OH	Ohio Industrial Energy Consumers	Cleveland Electric Illuminating Co.	Revenue requirements, phase-in, excess deferred taxes, O&M expenses, financial considerations, working capital.
10/88	88-171-EL-AIR	OH	Ohio Industrial Energy Consumers	Toledo Edison Co.	Revenue requirements, phase-in, excess deferred taxes, O&M expenses, financial considerations, working capital.
10/88	8800-355-EI	FL	Florida Industrial Power Users' Group	Florida Power & Light Co.	Tax Reform Act of 1986, tax expenses, O&M expenses, pension expense (SFAS No. 87).
10/88	3780-U	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Co.	Pension expense (SFAS No. 87).
11/88	U-17282 Remand	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Rate base exclusion plan (SFAS No. 71).
12/88	U-17970	LA	Louisiana Public Service Commission Staff	AT&T Communications of South Central States	Pension expense (SFAS No. 87).
12/88	U-17949 Rebuttal	LA	Louisiana Public Service Commission Staff	South Central Bell	Compensated absences (SFAS No. 43), pension expense (SFAS No. 87), Part 32, income tax normalization.
2/89	U-17282 Phase II	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, phase-in of River Bend 1, recovery of canceled plant.
6/89	881602-EU 890326-EU	FL	Talquin Electric Cooperative	Talquin/City of Tallahassee	Economic analyses, incremental cost-of-service, average customer rates.
7/89	U-17970	LA	Louisiana Public Service Commission Staff	AT&T Communications of South Central States	Pension expense (SFAS No. 87), compensated absences (SFAS No. 43), Part 32.
8/89	8555	TX	Occidental Chemical Corp.	Houston Lighting & Power Co.	Cancellation cost recovery, tax expense, revenue requirements.

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<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
8/89	3840-U	GA	Georgia Public Service Commission Staff	Georgia Power Co.	Promotional practices, advertising, economic development.
9/89	U-17282 Phase II Detailed	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
10/89	8880	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Deferred accounting treatment, sale/leaseback.
10/89	8928	TX	Enron Gas Pipeline	Texas-New Mexico Power Co.	Revenue requirements, imputed capital structure, cash working capital.
10/89	R-891364	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements.
11/89 12/89	R-891364 Surrebuttal (2 Filings)	PA	Philadelphia Area Industrial Energy Users Group	Philadelphia Electric Co.	Revenue requirements, sale/leaseback.
1/90	U-17282 Phase II Detailed Rebuttal	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements, detailed investigation.
1/90	U-17282 Phase III	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Phase-in of River Bend 1, deregulated asset plan.
3/90	890319-EI	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	890319-EI Rebuttal	FL	Florida Industrial Power Users Group	Florida Power & Light Co.	O&M expenses, Tax Reform Act of 1986.
4/90	U-17282	LA 19 <sup>th</sup> Judicial District Ct.	Louisiana Public Service Commission	Gulf States Utilities	Fuel clause, gain on sale of utility assets.
9/90	90-158	KY	Kentucky Industrial Utility Customers	Louisville Gas & Electric Co.	Revenue requirements, post-test year additions, forecasted test year.
12/90	U-17282 Phase IV	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Revenue requirements.
3/91	29327, et. al.	NY	Multiple Intervenors	Niagara Mohawk Power Corp.	Incentive regulation.
5/91	9945	TX	Office of Public Utility Counsel of Texas	El Paso Electric Co.	Financial modeling, economic analyses, prudence of Palo Verde 3.
9/91	P-910511 P-910512	PA	Allegheny Ludlum Corp., Armco Advanced Materials Co., The West Penn Power Industrial Users' Group	West Penn Power Co.	Recovery of CAAA costs, least cost financing.
9/91	91-231-E-NC	WV	West Virginia Energy Users Group	Monongahela Power Co.	Recovery of CAAA costs, least cost financing.
11/91	U-17282	LA	Louisiana Public Service Commission Staff	Gulf States Utilities	Asset impairment, deregulated asset plan, revenue requirements.

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12/91	91-410-EL-AIR	OH	Air Products and Chemicals, Inc., Armco Steel Co., General Electric Co., Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Revenue requirements, phase-in plan.
12/91	PUC Docket 10200	TX	Office of Public Utility Counsel of Texas	Texas-New Mexico Power Co.	Financial integrity, strategic planning, declined business affiliations.
5/92	910890-EI	FL	Occidental Chemical Corp.	Florida Power Corp.	Revenue requirements, O&M expense, pension expense, OPEB expense, fossil dismantling, nuclear decommissioning.
8/92	R-00922314	PA	GPU Industrial Intervenors	Metropolitan Edison Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.
9/92	92-043	KY	Kentucky Industrial Utility Consumers	Generic Proceeding	OPEB expense.
9/92	920324-EI	FL	Florida Industrial Power Users' Group	Tampa Electric Co.	OPEB expense.
9/92	39348	IN	Indiana Industrial Group	Generic Proceeding	OPEB expense.
9/92	910840-PU	FL	Florida Industrial Power Users' Group	Generic Proceeding	OPEB expense.
9/92	39314	IN	Industrial Consumers for Fair Utility Rates	Indiana Michigan Power Co.	OPEB expense.
11/92	U-19904	LA	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
11/92	8649	MD	Westvaco Corp., Eastalco Aluminum Co.	Potomac Edison Co.	OPEB expense.
11/92	92-1715-AU-COI	OH	Ohio Manufacturers Association	Generic Proceeding	OPEB expense.
12/92	R-00922378	PA	Armco Advanced Materials Co., The WPP Industrial Intervenors	West Penn Power Co.	Incentive regulation, performance rewards, purchased power risk, OPEB expense.
12/92	U-19949	LA	Louisiana Public Service Commission Staff	South Central Bell	Affiliate transactions, cost allocations, merger.
12/92	R-00922479	PA	Philadelphia Area Industrial Energy Users' Group	Philadelphia Electric Co.	OPEB expense.
1/93	8487	MD	Maryland Industrial Group	Baltimore Gas & Electric Co., Bethlehem Steel Corp.	OPEB expense, deferred fuel, CWIP in rate base.
1/93	39498	IN	PSI Industrial Group	PSI Energy, Inc.	Refunds due to over-collection of taxes on Marble Hill cancellation.
3/93	92-11-11	CT	Connecticut Industrial Energy Consumers	Connecticut Light & Power Co	OPEB expense.
3/93	U-19904 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.

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<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
3/93	93-01-EL-EFC	OH	Ohio Industrial Energy Consumers	Ohio Power Co.	Affiliate transactions, fuel.
3/93	EC92-21000 ER92-806-000	FERC	Louisiana Public Service Commission Staff	Gulf States Utilities /Entergy Corp.	Merger.
4/93	92-1464-EL-AIR	OH	Air Products Armco Steel Industrial Energy Consumers	Cincinnati Gas & Electric Co.	Revenue requirements, phase-in plan.
4/93	EC92-21000 ER92-806-000 (Rebuttal)	FERC	Louisiana Public Service Commission	Gulf States Utilities /Entergy Corp.	Merger.
9/93	93-113	KY	Kentucky Industrial Utility Customers	Kentucky Utilities	Fuel clause and coal contract refund.
9/93	92-490, 92-490A, 90-360-C	KY	Kentucky Industrial Utility Customers and Kentucky Attorney General	Big Rivers Electric Corp.	Disallowances and restitution for excessive fuel costs, illegal and improper payments, recovery of mine closure costs.
10/93	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	Revenue requirements, debt restructuring agreement, River Bend cost recovery.
1/94	U-20647	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Audit and investigation into fuel clause costs.
4/94	U-20647 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear and fossil unit performance, fuel costs, fuel clause principles and guidelines.
4/94	U-20647 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Audit and investigation into fuel clause costs.
5/94	U-20178	LA	Louisiana Public Service Commission Staff	Louisiana Power & Light Co.	Planning and quantification issues of least cost integrated resource plan.
9/94	U-19904 Initial Post-Merger Earnings Review	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.
9/94	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policies, exclusion of River Bend, other revenue requirement issues.
10/94	3905-U	GA	Georgia Public Service Commission Staff	Southern Bell Telephone Co.	Incentive rate plan, earnings review.
10/94	5258-U	GA	Georgia Public Service Commission Staff	Southern Bell Telephone Co.	Alternative regulation, cost allocation.
11/94	U-19904 Initial Post-Merger Earnings Review (Rebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	River Bend phase-in plan, deregulated asset plan, capital structure, other revenue requirement issues.
11/94	U-17735 (Rebuttal)	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, exclusion of River Bend, other revenue requirement issues.
4/95	R-00943271	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Revenue requirements. Fossil dismantling, nuclear decommissioning.

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<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
6/95	3905-U Rebuttal	GA	Georgia Public Service Commission	Southern Bell Telephone Co.	Incentive regulation, affiliate transactions, revenue requirements, rate refund.
6/95	U-19904 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
10/95	95-02614	TN	Tennessee Office of the Attorney General Consumer Advocate	BellSouth Telecommunications, Inc.	Affiliate transactions.
10/95	U-21485 (Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
11/95	U-19904 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co. Division	Gas, coal, nuclear fuel costs, contract prudence, base/fuel realignment.
11/95	U-21485 (Supplemental Direct)	LA	Louisiana Public Service Commission Staff	Gulf States Utilities Co.	Nuclear O&M, River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues.
12/95	U-21485 (Surrebuttal)				
1/96	95-299-EL-AIR 95-300-EL-AIR	OH	Industrial Energy Consumers	The Toledo Edison Co., The Cleveland Electric Illuminating Co.	Competition, asset write-offs and revaluation, O&M expense, other revenue requirement issues.
2/96	PUC Docket 14965	TX	Office of Public Utility Counsel	Central Power & Light	Nuclear decommissioning.
5/96	95-485-LCS	NM	City of Las Cruces	El Paso Electric Co.	Stranded cost recovery, municipalization.
7/96	8725	MD	The Maryland Industrial Group and Redland Genstar, Inc.	Baltimore Gas & Electric Co., Potomac Electric Power Co., and Constellation Energy Corp.	Merger savings, tracking mechanism, earnings sharing plan, revenue requirement issues.
9/96 11/96	U-22092 U-22092 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	River Bend phase-in plan, base/fuel realignment, NOL and AltMin asset deferred taxes, other revenue requirement issues, allocation of regulated/nonregulated costs.
10/96	96-327	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental surcharge recoverable costs.
2/97	R-00973877	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Stranded cost recovery, regulatory assets and liabilities, intangible transition charge, revenue requirements.
3/97	96-489	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental surcharge recoverable costs, system agreements, allowance inventory, jurisdictional allocation.
6/97	TO-97-397	MO	MCI Telecommunications Corp., Inc., MCImetro Access Transmission Services, Inc.	Southwestern Bell Telephone Co.	Price cap regulation, revenue requirements, rate of return.

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6/97	R-00973953	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	R-00973954	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
7/97	U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Depreciation rates and methodologies, River Bend phase-in plan.
8/97	97-300	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co., Kentucky Utilities Co.	Merger policy, cost savings, surcredit sharing mechanism, revenue requirements, rate of return.
8/97	R-00973954 (Surrebuttal)	PA	PP&L Industrial Customer Alliance	Pennsylvania Power & Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
10/97	97-204	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness.
10/97	R-974008	PA	Metropolitan Edison Industrial Users Group	Metropolitan Edison Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
10/97	R-974009	PA	Penelec Industrial Customer Alliance	Pennsylvania Electric Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements.
11/97	97-204 (Rebuttal)	KY	Alcan Aluminum Corp. Southwire Co.	Big Rivers Electric Corp.	Restructuring, revenue requirements, reasonableness of rates, cost allocation.
11/97	U-22491	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.
11/97	R-00973953 (Surrebuttal)	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning.
11/97	R-973981	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements, securitization.
11/97	R-974104	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
12/97	R-973981 (Surrebuttal)	PA	West Penn Power Industrial Intervenors	West Penn Power Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, fossil decommissioning, revenue requirements.
12/97	R-974104 (Surrebuttal)	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Restructuring, deregulation, stranded costs, regulatory assets, liabilities, nuclear and fossil decommissioning, revenue requirements, securitization.
1/98	U-22491 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, other revenue requirement issues.

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<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
2/98	8774	MD	Westvaco	Potomac Edison Co.	Merger of Duquesne, AE, customer safeguards, savings sharing.
3/98	U-22092 (Allocated Stranded Cost Issues)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
3/98	8390-U	GA	Georgia Natural Gas Group, Georgia Textile Manufacturers Assoc.	Atlanta Gas Light Co.	Restructuring, unbundling, stranded costs, incentive regulation, revenue requirements.
3/98	U-22092 (Allocated Stranded Cost Issues) (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Restructuring, stranded costs, regulatory assets, securitization, regulatory mitigation.
10/98	97-596	ME	Maine Office of the Public Advocate	Bangor Hydro- Electric Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
10/98	9355-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Co.	Affiliate transactions.
10/98	U-17735	LA	Louisiana Public Service Commission Staff	Cajun Electric Power Cooperative	G&T cooperative ratemaking policy, other revenue requirement issues.
11/98	U-23327	LA	Louisiana Public Service Commission Staff	SWEPSCO, CSW and AEP	Merger policy, savings sharing mechanism, affiliate transaction conditions.
12/98	U-23358 (Direct)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
12/98	98-577	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
1/99	98-10-07	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, investment tax credits, accumulated deferred income taxes, excess deferred income taxes.
3/99	U-23358 (Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
3/99	98-474	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements, alternative forms of regulation.
3/99	98-426	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, alternative forms of regulation.
3/99	99-082	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
3/99	99-083	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
4/99	U-23358 (Supplemental Surrebuttal)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
4/99	99-03-04	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.



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4/99	99-02-05	Ct	Connecticut Industrial Utility Customers	Connecticut Light and Power Co.	Regulatory assets and liabilities, stranded costs, recovery mechanisms.
5/99	98-426 99-082 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
5/99	98-474 99-083 (Additional Direct)	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
5/99	98-426 98-474 (Response to Amended Applications)	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Co.	Alternative regulation.
6/99	97-596	ME	Maine Office of Public Advocate	Bangor Hydro-Electric Co.	Request for accounting order regarding electric industry restructuring costs.
6/99	U-23358	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate transactions, cost allocations.
7/99	99-03-35	CT	Connecticut Industrial Energy Consumers	United Illuminating Co.	Stranded costs, regulatory assets, tax effects of asset divestiture.
7/99	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co., Central and South West Corp, American Electric Power Co.	Merger Settlement and Stipulation.
7/99	97-596 Surrebuttal	ME	Maine Office of Public Advocate	Bangor Hydro-Electric Co.	Restructuring, unbundling, stranded cost, T&D revenue requirements.
7/99	98-0452-E-GI	WV	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.
8/99	98-577 Surrebuttal	ME	Maine Office of Public Advocate	Maine Public Service Co.	Restructuring, unbundling, stranded costs, T&D revenue requirements.
8/99	98-426 99-082 Rebuttal	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co.	Revenue requirements.
8/99	98-474 98-083 Rebuttal	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements.
8/99	98-0452-E-GI Rebuttal	WV	West Virginia Energy Users Group	Monongahela Power, Potomac Edison, Appalachian Power, Wheeling Power	Regulatory assets and liabilities.
10/99	U-24182 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.

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11/99	PUC Docket 21527	TX	The Dallas-Fort Worth Hospital Council and Coalition of Independent Colleges and Universities	TXU Electric	Restructuring, stranded costs, taxes, securitization.
11/99	U-23358 Surrebuttal Affiliate Transactions Review	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Service company affiliate transaction costs.
01/00	U-24182 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, affiliate transactions, tax issues, and other revenue requirement issues.
04/00	99-1212-EL-ETP 99-1213-EL-ATA 99-1214-EL-AAM	OH	Greater Cleveland Growth Association	First Energy (Cleveland Electric Illuminating, Toledo Edison)	Historical review, stranded costs, regulatory assets, liabilities.
05/00	2000-107	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	ECR surcharge roll-in to base rates.
05/00	U-24182 Supplemental Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Affiliate expense proforma adjustments.
05/00	A-110550F0147	PA	Philadelphia Area Industrial Energy Users Group	PECO Energy	Merger between PECO and Unicom.
05/00	99-1658-EL-ETP	OH	AK Steel Corp.	Cincinnati Gas & Electric Co.	Regulatory transition costs, including regulatory assets and liabilities, SFAS 109, ADIT, EDIT, ITC.
07/00	PUC Docket 22344	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	Statewide Generic Proceeding	Escalation of O&M expenses for unbundled T&D revenue requirements in projected test year.
07/00	U-21453	LA	Louisiana Public Service Commission	SWEPCO	Stranded costs, regulatory assets and liabilities.
08/00	U-24064	LA	Louisiana Public Service Commission Staff	CLECO	Affiliate transaction pricing ratemaking principles, subsidization of nonregulated affiliates, ratemaking adjustments.
10/00	SOAH Docket 473-00-1015 PUC Docket 22350	TX	The Dallas-Fort Worth Hospital Council and The Coalition of Independent Colleges and Universities	TXU Electric Co.	Restructuring, T&D revenue requirements, mitigation, regulatory assets and liabilities.
10/00	R-00974104 Affidavit	PA	Duquesne Industrial Intervenors	Duquesne Light Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, capital costs, switchback costs, and excess pension funding.
11/00	P-00001837 R-00974008 P-00001838 R-00974009	PA	Metropolitan Edison Industrial Users Group Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Final accounting for stranded costs, including treatment of auction proceeds, taxes, regulatory assets and liabilities, transaction costs.

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12/00	U-21453, U-20925, U-22092 (Subdocket C) Surrebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Stranded costs, regulatory assets.
01/01	U-24993 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Allocation of regulated and nonregulated costs, tax issues, and other revenue requirement issues.
01/01	U-21453, U-20925, U-22092 (Subdocket B) Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Industry restructuring, business separation plan, organization structure, hold harmless conditions, financing.
01/01	Case No. 2000-386	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Recovery of environmental costs, surcharge mechanism.
01/01	Case No. 2000-439	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Recovery of environmental costs, surcharge mechanism.
02/01	A-110300F0095 A-110400F0040	PA	Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance	GPU, Inc. FirstEnergy Corp.	Merger, savings, reliability.
03/01	P-00001860 P-00001861	PA	Met-Ed Industrial Users Group, Penelec Industrial Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of costs due to provider of last resort obligation.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Settlement Term Sheet	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: settlement agreement on overall plan structure.
04/01	U-21453, U-20925, U-22092 (Subdocket B) Contested Issues	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: agreements, hold harmless conditions, separations methodology.
05/01	U-21453, U-20925, U-22092 (Subdocket B) Contested Issues Transmission and Distribution Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: agreements, hold harmless conditions, separations methodology.
07/01	U-21453, U-20925, U-22092 (Subdocket B) Transmission and Distribution Term Sheet	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Business separation plan: settlement agreement on T&D issues, agreements necessary to implement T&D separations, hold harmless conditions, separations methodology.

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10/01	14000-U	GA	Georgia Public Service Commission Adversary Staff	Georgia Power Company	Revenue requirements, Rate Plan, fuel clause recovery.
11/01	14311-U Direct Panel with Bolin Killings	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co	Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital.
11/01	U-25687 Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, capital structure, allocation of regulated and nonregulated costs, River Bend uprate.
02/02	PUC Docket 25230	TX	The Dallas-Fort Worth Hospital Council and the Coalition of Independent Colleges and Universities	TXU Electric	Stipulation. Regulatory assets, securitization financing.
02/02	U-25687 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.
03/02	14311-U Rebuttal Panel with Bolin Killings	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, earnings sharing plan, service quality standards.
03/02	14311-U Rebuttal Panel with Michelle L. Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements, revenue forecast, O&M expense, depreciation, plant additions, cash working capital.
03/02	001148-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Revenue requirements. Nuclear life extension, storm damage accruals and reserve, capital structure, O&M expense.
04/02	U-25687 (Suppl. Surrebuttal)	LA	Louisiana Public Service Commission	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, River Bend uprate.
04/02	U-21453, U-20925 U-22092 (Subdocket C)	LA	Louisiana Public Service Commission	SWEPSCO	Business separation plan, T&D Term Sheet, separations methodologies, hold harmless conditions.
08/02	EL01-88-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.
08/02	U-25888	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc. and Entergy Louisiana, Inc.	System Agreement, production cost disparities, prudence.
09/02	2002-00224 2002-00225	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Line losses and fuel clause recovery associated with off-system sales.
11/02	2002-00146 2002-00147	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Environmental compliance costs and surcharge recovery.
01/03	2002-00169	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Power Co.	Environmental compliance costs and surcharge recovery.

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04/03	2002-00429 2002-00430	KY	Kentucky Industrial Utilities Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Extension of merger surcredit, flaws in Companies' studies.
04/03	U-26527	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
06/03	EL01-88-000 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	System Agreement, production cost equalization, tariffs.
06/03	2003-00068	KY	Kentucky Industrial Utility Customers	Kentucky Utilities Co.	Environmental cost recovery, correction of base rate error.
11/03	ER03-753-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Unit power purchases and sale cost-based tariff pursuant to System Agreement.
11/03	ER03-583-000, ER03-583-001, ER03-583-002  ER03-681-000, ER03-681-001  ER03-682-000, ER03-682-001, ER03-682-002  ER03-744-000, ER03-744-001 (Consolidated)	FERC	Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating Companies, EWO Marketing, L.P, and Entergy Power, Inc.	Unit power purchases and sale agreements, contractual provisions, projected costs, leveled rates, and formula rates.
12/03	U-26527 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
12/03	2003-0334 2003-0335	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Earnings Sharing Mechanism.
12/03	U-27136	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	Purchased power contracts between affiliates, terms and conditions.
03/04	U-26527 Supplemental Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
03/04	2003-00433	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	2003-00434	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.

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03/04	SOAH Docket 473-04-2459 PUC Docket 29206	TX	Cities Served by Texas- New Mexico Power Co.	Texas-New Mexico Power Co.	Stranded costs true-up, including valuation issues, ITC, ADIT, excess earnings.
05/04	04-169-EL-UNC	OH	Ohio Energy Group, Inc.	Columbus Southern Power Co. & Ohio Power Co.	Rate stabilization plan, deferrals, T&D rate increases, earnings.
06/04	SOAH Docket 473-04-4555 PUC Docket 29526	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Stranded costs true-up, including valuation issues, ITC, EDIT, excess mitigation credits, capacity auction true-up revenues, interest.
08/04	SOAH Docket 473-04-4555 PUC Docket 29526 (Suppl Direct)	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Interest on stranded cost pursuant to Texas Supreme Court remand.
09/04	U-23327 Subdocket B	LA	Louisiana Public Service Commission Staff	SWEPSCO	Fuel and purchased power expenses recoverable through fuel adjustment clause, trading activities, compliance with terms of various LPSC Orders.
10/04	U-23327 Subdocket A	LA	Louisiana Public Service Commission Staff	SWEPSCO	Revenue requirements.
12/04	Case Nos. 2004-00321, 2004-00372	KY	Gallatin Steel Co.	East Kentucky Power Cooperative, Inc., Big Sandy Recc, et al.	Environmental cost recovery, qualified costs, TIER requirements, cost allocation.
01/05	30485	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric, LLC	Stranded cost true-up including regulatory Central Co. assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
02/05	18638-U	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements.
02/05	18638-U Panel with Tony Wackerly	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Comprehensive rate plan, pipeline replacement program surcharge, performance based rate plan.
02/05	18638-U Panel with Michelle Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Energy conservation, economic development, and tariff issues.
03/05	Case Nos. 2004-00426, 2004-00421	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, excess common equity ratio, deferral and amortization of nonrecurring O&M expense.
06/05	2005-00068	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, margins on allowances used for AEP system sales.
06/05	050045-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Storm damage expense and reserve, RTO costs, O&M expense projections, return on equity performance incentive, capital structure, selective second phase post-test year rate increase.

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08/05	31056	TX	Alliance for Valley Healthcare	AEP Texas Central Co.	Stranded cost true-up including regulatory assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
09/05	20298-U	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Revenue requirements, roll-in of surcharges, cost recovery through surcharge, reporting requirements.
09/05	20298-U Panel with Victoria Taylor	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Affiliate transactions, cost allocations, capitalization, cost of debt.
10/05	04-42	DE	Delaware Public Service Commission Staff	Artesian Water Co.	Allocation of tax net operating losses between regulated and unregulated.
11/05	2005-00351 2005-00352	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Workforce Separation Program cost recovery and shared savings through VDT surcredit.
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	System Sales Clause Rider, Environmental Cost Recovery Rider, Net Congestion Rider, Storm damage, vegetation management program, depreciation, off-system sales, maintenance normalization, pension and OPEB.
03/06	PUC Docket 31994	TX	Cities	Texas-New Mexico Power Co.	Stranded cost recovery through competition transition or change.
05/06	31994 Supplemental	TX	Cities	Texas-New Mexico Power Co.	Retrospective ADFIT, prospective ADFIT.
03/06	U-21453, U-20925, U-22092	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
03/06	NOPR Reg 104385-OR	IRS	Alliance for Valley Health Care and Houston Council for Health Education	AEP Texas Central Company and CenterPoint Energy Houston Electric	Proposed Regulations affecting flow-through to ratepayers of excess deferred income taxes and investment tax credits on generation plant that is sold or deregulated.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	2002-2004 Audit of Fuel Adjustment Clause Filings. Affiliate transactions.
07/06	R-00061366, Et. al.	PA	Met-Ed Ind. Users Group Pennsylvania Ind. Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of NUG-related stranded costs, government mandated program costs, storm damage costs.
07/06	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
08/06	U-21453, U-20925, U-22092 (Subdocket J)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
11/06	05CVH03-3375 Franklin County Court Affidavit	OH	Various Taxing Authorities (Non-Utility Proceeding)	State of Ohio Department of Revenue	Accounting for nuclear fuel assemblies as manufactured equipment and capitalized plant.

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12/06	U-23327 Subdocket A Reply Testimony	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
03/07	PUC Docket 33309	TX	Cities	AEP Texas Central Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	PUC Docket 33310	TX	Cities	AEP Texas North Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Interim rate increase, RUS loan covenants, credit facility requirements, financial condition.
03/07	U-29157	LA	Louisiana Public Service Commission Staff	Cleco Power, LLC	Permanent (Phase II) storm damage cost recovery.
04/07	U-29764 Supplemental and Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
04/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and state income tax effects on equalization remedy receipts.
04/07	ER07-684-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Fuel hedging costs and compliance with FERC USOA.
05/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts.
06/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC, Entergy Gulf States, Inc.	Show cause for violating LPSC Order on fuel hedging costs.
07/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Revenue requirements, post-test year adjustments, TIER, surcharge revenues and costs, financial need.
07/07	ER07-956-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts.
10/07	05-UR-103 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.



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10/07	05-UR-103 Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	25060-U Direct	GA	Georgia Public Service Commission Public Interest Adversary Staff	Georgia Power Company	Affiliate costs, incentive compensation, consolidated income taxes, §199 deduction.
11/07	06-0033-E-CN Direct	WV	West Virginia Energy Users Group	Appalachian Power Company	IGCC surcharge during construction period and post-in-service date.
11/07	ER07-682-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	ER07-682-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	07-551-EL-AIR Direct	OH	Ohio Energy Group, Inc.	Ohio Edison Company, Cleveland Electric Illuminating Company, Toledo Edison Company	Revenue requirements.
02/08	ER07-956-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.
03/08	ER07-956-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.
04/08	2007-00562, 2007-00563	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas and Electric Co.	Merger surcredit.
04/08	26837 Direct Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Suppi Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.

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06/08	2008-00115	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Environmental surcharge recoveries, including costs recovered in existing rates, TIER.
07/08	27163 Direct	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Revenue requirements, including projected test year rate base and expenses.
07/08	27163 Taylor, Kollen Panel	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Affiliate transactions and division cost allocations, capital structure, cost of debt.
08/08	6680-CE-170 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Nelson Dewey 3 or Colombia 3 fixed financial parameters.
08/08	6680-UR-116 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	CWIP in rate base, labor expenses, pension expense, financing, capital structure, decoupling.
08/08	6680-UR-116 Rebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Capital structure.
08/08	6690-UR-119 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, incentive compensation, Crane Creek Wind Farm incremental revenue requirement, capital structure.
09/08	6690-UR-119 Surrebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, Section 199 deduction.
09/08	08-935-EL-SSO, 08-918-EL-SSO	OH	Ohio Energy Group, Inc.	First Energy	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	08-917-EL-SSO	OH	Ohio Energy Group, Inc.	AEP	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	2007-00564, 2007-00565, 2008-00251 2008-00252	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Company	Revenue forecast, affiliate costs, depreciation expenses, federal and state income tax expense, capitalization, cost of debt.
11/08	EL08-51	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities, regulatory asset and bandwidth remedy.
11/08	35717	TX	Cities Served by Oncor Delivery Company	Oncor Delivery Company	Recovery of old meter costs, asset ADFIT, cash working capital, recovery of prior year restructuring costs, levelized recovery of storm damage costs, prospective storm damage accrual, consolidated tax savings adjustment.
12/08	27800	GA	Georgia Public Service Commission	Georgia Power Company	AFUDC versus CWIP in rate base, mirror CWIP, certification cost, use of short term debt and trust preferred financing, CWIP recovery, regulatory incentive.
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
01/09	ER08-1056 Supplemental Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Blytheville leased turbines; accumulated depreciation.

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02/09	EL08-51 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities regulatory asset and bandwidth remedy.
02/09	2008-00409 Direct	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Revenue requirements.
03/09	ER08-1056 Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
03/09	U-21453, U-20925 U-22092 (Sub J) Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
04/09	Rebuttal				
04/09	2009-00040 Direct-Interim (Oral)	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Emergency interim rate increase; cash requirements.
04/09	PUC Docket 36530	TX	State Office of Administrative Hearings	Oncor Electric Delivery Company, LLC	Rate case expenses.
05/09	ER08-1056 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
06/09	2009-00040 Direct- Permanent	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements, TIER, cash flow.
07/09	080677-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Multiple test years, GBRA rider, forecast assumptions, revenue requirement, O&M expense, depreciation expense, Economic Stimulus Bill, capital structure.
08/09	U-21453, U- 20925, U-22092 (Subdocket J) Supplemental Rebuttal	LA	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
08/09	8516 and 29950	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Modification of PRP surcharge to include infrastructure costs.
09/09	05-UR-104 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company	Revenue requirements, incentive compensation, depreciation, deferral mitigation, capital structure, cost of debt.
09/09	09AL-299E	CO	CF&I Steel, Rocky Mountain Steel Mills LP, Climax Molybdenum Company	Public Service Company of Colorado	Forecasted test year, historic test year, proforma adjustments for major plant additions, tax depreciation.
09/09	6680-UR-117 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Power and Light Company	Revenue requirements, CWIP in rate base, deferral mitigation, payroll, capacity shutdowns, regulatory assets, rate of return.

**Expert Testimony Appearances  
of  
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<b>Date</b>	<b>Case</b>	<b>Jurisdict.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
10/09	09A-415E Answer	CO	Cripple Creek & Victor Gold Mining Company, et al.	Black Hills/CO Electric Utility Company	Cost prudence, cost sharing mechanism.
10/09	EL09-50 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
10/09	2009-00329	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Trimble County 2 depreciation rates.
12/09	PUE-2009-00030	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Return on equity incentive.
12/09	ER09-1224 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	ER09-1224 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	EL09-50 Rebuttal  Supplemental Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
02/10	ER09-1224 Final	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
02/10	30442 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Revenue requirement issues.
02/10	30442 McBride-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Affiliate/division transactions, cost allocation, capital structure.
02/10	2009-00353	KY	Kentucky Industrial Utility Customers, Inc.,  Attorney General	Louisville Gas and Electric Company, Kentucky Utilities Company	Ratemaking recovery of wind power purchased power agreements.
03/10	2009-00545	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Ratemaking recovery of wind power purchased power agreement.
03/10	E015/GR-09-1151	MN	Large Power Interveners	Minnesota Power	Revenue requirement issues, cost overruns on environmental retrofit project.
03/10	EL10-55	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation expense and effects on System Agreement tariffs.
04/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Revenue requirement issues.

**Expert Testimony Appearances  
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<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
04/10	2009-00458, 2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	Revenue requirement issues.
08/10	31647	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Revenue requirement and synergy savings issues.
08/10	31647 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Affiliate transaction and Customer First program issues.
08/10	2010-00204	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	PPL acquisition of E.ON U.S. (LG&E and KU) conditions, acquisition savings, sharing deferral mechanism.
09/10	38339 Direct and Cross-Rebuttal	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Revenue requirement issues, including consolidated tax savings adjustment, incentive compensation FIN 48; AMS surcharge including roll-in to base rates; rate case expenses.
09/10	EL10-55	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
09/10	2010-00167	KY	Gallatin Steel	East Kentucky Power Cooperative, Inc.	Revenue requirements.
09/10	U-23327 Subdocket E Direct	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPCO	Fuel audit: SO2 allowance expense, variable O&M expense, off-system sales margin sharing.
09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPCO and dissolution of Valley.
10/10	10-1261-EL-UNC	OH	Ohio OCC, Ohio Manufacturers Association, Ohio Energy Group, Ohio Hospital Association, Appalachian Peace and Justice Network	Columbus Southern Power Company	Significantly excessive earnings test.
10/10	10-0713-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, Potomac Edison Power Company	Merger of First Energy and Allegheny Energy.
10/10	U-23327 Subdocket F Direct	LA	Louisiana Public Service Commission Staff	SWEPCO	AFUDC adjustments in Formula Rate Plan.
11/10	EL10-55 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.

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<b>Date</b>	<b>Case</b>	<b>Jurisdict.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
12/10	ER10-1350 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
01/11	ER10-1350 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
03/11	ER10-2001 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Arkansas, Inc.	EAI depreciation rates.
04/11	Cross-Answering				
04/11	U-23327 Subdocket E	LA	Louisiana Public Service Commission Staff	SWEPCO	Settlement, incl resolution of SO2 allowance expense, var O&M expense, sharing of OSS margins.
04/11	38306 Direct	TX	Cities Served by Texas- New Mexico Power Company	Texas-New Mexico Power Company	AMS deployment plan, AMS Surcharge, rate case expenses.
05/11	Suppl Direct				
05/11	11-0274-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Company, Wheeling Power Company	Deferral recovery phase-in, construction surcharge.
05/11	2011-00036	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements.
06/11	29849	GA	Georgia Public Service Commission Staff	Georgia Power Company	Accounting issues related to Vogtle risk-sharing mechanism.
07/11	ER11-2161 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
07/11	PUE-2011-00027	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Return on equity performance incentive.
07/11	11-346-EL-SSO 11-348-EL-SSO 11-349-EL-AAM 11-350-EL-AAM	OH	Ohio Energy Group	AEP-OH	Equity Stabilization Incentive Plan; actual earned returns; ADIT offsets in riders.
08/11	U-23327 Subdocket F Rebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Depreciation rates and service lives; AFUDC adjustments.
08/11	05-JR-105	WI	Wisconsin Industrial Energy Group	WE Energies, Inc.	Suspended amortization expenses; revenue requirements.
08/11	ER11-2161 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
09/11	PUC Docket 39504	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Investment tax credit, excess deferred income taxes; normalization.
09/11	2011-00161 2011-00162	KY	Kentucky Industrial Utility Consumers, Inc.	Louisville Gas & Electric Company, Kentucky Utilities Company	Environmental requirements and financing.

**Expert Testimony Appearances  
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<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
10/11	11-4571-EL-UNC 11-4572-EL-UNC	OH	Ohio Energy Group	Columbus Southern Power Company, Ohio Power Company	Significantly excessive earnings.
10/11	4220-UR-117 Direct	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	4220-UR-117 Surrebuttal	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	PUC Docket 39722	TX	Cities Served by AEP Texas Central Company	AEP Texas Central Company	Investment tax credit, excess deferred income taxes; normalization.
02/12	PUC Docket 40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Temporary rates.
03/12	11AL-947E Answer	CO	Climax Molybdenum Company and CF&I Steel, L.P. d/b/a Evraz Rocky Mountain Steel	Public Service Company of Colorado	Revenue requirements, including historic test year, future test year, CACJA CWIP, contra-AFUDC.
03/12	2011-00401	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Big Sandy 2 environmental retrofits and environmental surcharge recovery.
4/12	2011-00036 Direct Rehearing Supplemental Direct Rehearing	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Rate case expenses, depreciation rates and expense.
04/12	10-2929-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, CRES capacity charges, Equity Stabilization Mechanism
05/12	11-346-EL-SSO 11-348-EL-SSO	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, Equity Stabilization Mechanism, Retail Stability Rider.
05/12	11-4393-EL-RDR	OH	Ohio Energy Group	Duke Energy Ohio, Inc.	Incentives for over-compliance on EE/PDR mandates.
06/12	40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Revenue requirements, including ADIT, bonus depreciation and NOL, working capital, self insurance, depreciation rates, federal income tax expense.
07/12	120015-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Revenue requirements, including vegetation management, nuclear outage expense, cash working capital, CWIP in rate base.
07/12	2012-00063	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental retrofits, including environmental surcharge recovery.
09/12	05-UR-106	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Company	Section 1603 grants, new solar facility, payroll expenses, cost of debt.
10/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Revenue requirements, including off-system sales, outage maintenance, storm damage, injuries and damages, depreciation rates and expense.

**Expert Testimony Appearances  
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<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
10/12	120015-EI Direct	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
11/12	120015-EI Rebuttal	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
10/12	40604	TX	Steering Committee of Cities Served by Oncor	Cross Texas Transmission, LLC	Policy and procedural issues, revenue requirements, including AFUDC, ADIT – bonus depreciation & NOL, incentive compensation, staffing, self-insurance, net salvage, depreciation rates and expense, income tax expense.
11/12	40627 Direct	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
12/12	40443	TX	Cities Served by SWEPCO	Southwestern Electric Power Company	Revenue requirements, including depreciation rates and service lives, O&M expenses, consolidated tax savings, CWIP in rate base, Turk plant costs.
12/12	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Termination of purchased power contracts between EGSL and ETI, Spindletop regulatory asset.
01/13	ER12-1384 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Little Gypsy 3 cancellation costs.
02/13	40627 Rebuttal	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
03/13	12-426-EL-SSO	OH	The Ohio Energy Group	The Dayton Power and Light Company	Capacity charges under state compensation mechanism, Service Stability Rider, Switching Tracker.
04/13	12-2400-EL-UNC	OH	The Ohio Energy Group	Duke Energy Ohio, Inc.	Capacity charges under state compensation mechanism, deferrals, rider to recover deferrals.
04/13	2012-00578	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Resource plan, including acquisition of interest in Mitchell plant.
05/13	2012-00535	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
06/13	12-3254-EL-UNC	OH	The Ohio Energy Group, Inc., Office of the Ohio Consumers' Counsel	Ohio Power Company	Energy auctions under CBP, including reserve prices.
07/13	2013-00144	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Biomass renewable energy purchase agreement.
07/13	2013-00221	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Hawesville Smelter market access.
10/13	2013-00199	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.



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<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
12/13	2013-00413	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Sebree Smelter market access.
01/14	ER10-1350	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 lease accounting and treatment in annual bandwidth filings.
04/14	ER13-432 Direct	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	UP Settlement benefits and damages.
05/14	PUE-2013-00132	VA	HP Hood LLC	Shenandoah Valley Electric Cooperative	Market based rate; load control tariffs.
07/14	PUE-2014-00033	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting, change in FAC Definitional Framework.
08/14	ER13-432 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	UP Settlement benefits and damages.
08/14	2014-00134	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Requirements power sales agreements with Nebraska entities.
09/14	E-015/CN-12-1163 Direct	MN	Large Power Intervenors	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class cost allocation.
10/14	2014-00225	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Allocation of fuel costs to off-system sales.
10/14	ER13-1508	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy service agreements and tariffs for affiliate power purchases and sales; return on equity.
10/14	14-0702-E-42T 14-0701-E-D	WV	West Virginia Energy Users Group	First Energy-Monongahela Power, Potomac Edison	Consolidated tax savings; payroll; pension, OPEB, amortization; depreciation; environmental surcharge.
11/14	E-015/CN-12-1163 Surrebuttal	MN	Large Power Intervenors	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class allocation.
11/14	05-376-EL-UNC	OH	Ohio Energy Group	Ohio Power Company	Refund of IGCC CWIP financing cost recoveries.
11/14	14AL-0660E	CO	Climax, CF&I Steel	Public Service Company of Colorado	Historic test year v. future test year; AFUDC v. current return; CACJA rider, transmission rider; equivalent availability rider; ADIT; depreciation; royalty income; amortization.
12/14	EL14-026	SD	Black Hills Industrial Intervenors	Black Hills Power Company	Revenue requirement issues, including depreciation expense and affiliate charges.
01/15	9400-YO-100 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.
01/15	14F-0336EG 14F-0404EG	CO	Development Recover Company LLC	Public Service Company of Colorado	Line extension policies and refunds.

**Expert Testimony Appearances  
of  
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as of March 2015**

<b>Date</b>	<b>Case</b>	<b>Jurisdic.</b>	<b>Party</b>	<b>Utility</b>	<b>Subject</b>
01/15	14-0702-E-42T 14-0701-E-D	WV	West Virginia Energy Users Group	AEP-Appalachian Power Company	Income taxes, payroll, pension, OPEB, deferred costs and write offs, depreciation rates, environmental projects surcharge.
02/15	9400-YO-100 Rebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.

**EXHIBIT \_\_\_\_ (LK-2)**

**Cost Comparison  
Utilities Operating In Region  
2010-2013 Average Non-Fuel O&M Excluding Administrative & General Expenses**

<b>2010-2013 Average</b>	<b>KCPL</b>	<b>GMO</b>	<b>Combined KCPL and GMO</b>	<b>Empire</b>	<b>Westar</b>	<b>Ameren Missouri</b>	<b>Combined All Others</b>
Non-Fuel O&M Excl. A&G	1,263,749,481	485,575,698	1,749,325,179	330,889,295	938,048,240	2,526,553,734	3,795,491,269
Average Number of Customers	2,051,453	1,253,522	3,304,975	670,111	1,482,442	4,772,332	6,924,885
Non-Fuel O&M Excl A&G Cost per Customer	616.03	387.37	529.30	493.78	632.77	529.42	548.09
Megawatt Hours Sold	85,554,742	34,134,396	119,689,138	23,047,113	69,998,449	182,058,211	275,103,773
Cost per MWh Sold	14.77	14.23	14.62	14.36	13.40	13.88	13.80
Total Electric Operating Revenues	6,326,726,047	3,058,038,351	9,384,764,398	2,048,559,990	5,114,588,848	12,563,872,818	19,727,021,656
Non-Fuel O&M Excl A&G Cost per Electric Revenue Dollar	0.1997	0.1588	0.1864	0.1615	0.1834	0.2011	0.1924

**Cost Comparison  
Utilities Operating In Region  
2013 Non-Fuel O&M Excluding Administrative & General Expenses**

<b>2013</b>	<b>KCPL</b>	<b>GMO</b>	<b>Combined KCPL and GMO</b>	<b>Empire</b>	<b>Westar</b>	<b>Ameren Missouri</b>	<b>Combined All Others</b>
Non-Fuel O&M Excl. A&G	345,380,771	125,827,568	471,208,339	90,254,476	231,989,590	713,714,939	1,035,959,005
Average Number of Customers	514,843	314,937	829,780	168,080	373,151	1,197,298	1,738,529
Cost per Customer	670.85	399.53	567.87	536.97	621.70	596.10	595.88
Megawatt Hours Sold	21,683,329	8,413,828	30,097,157	5,620,276	17,484,374	43,158,138	66,262,788
Cost per MWh Sold	15.93	14.95	15.66	16.06	13.27	16.54	15.63
Total Electric Operating Revenues	1,671,422,009	800,537,114	2,471,959,123	534,280,086	1,361,533,261	3,246,309,957	5,142,123,304
Non-Fuel O&M Excl A&G Cost per Electric Revenue Dollar	0.2066	0.1572	0.1906	0.1689	0.1704	0.2199	0.2015

**Cost Comparison  
Utilities Operating In Region  
2012 Non-Fuel O&M Excluding Administrative & General Expenses**

<b>2012</b>	<b>KCPL</b>	<b>GMO</b>	<b>Combined KCPL and GMO</b>	<b>Empire</b>	<b>Westar</b>	<b>Ameren Missouri</b>	<b>Combined All Others</b>
Non-Fuel O&M Excl. A&G	315,024,304	114,689,509	429,713,813	82,859,988	254,295,605	525,986,569	863,142,162
Average Number of Customers	512,861	313,376	826,237	167,177	371,453	1,193,674	1,732,304
Non-Fuel O&M Excl A&G Cost per Customer	614.25	365.98	520.09	495.64	684.60	440.65	498.26
Megawatt Hours Sold	21,978,891	8,378,032	30,356,923	5,618,811	17,033,869	44,038,955	66,691,635
Non-Fuel O&M Excl A&G Cost per MWh Sold	14.33	13.69	14.16	14.75	14.93	11.94	12.94
Total Electric Operating Revenues	1,579,923,060	759,374,033	2,339,297,093	508,862,943	1,307,034,125	3,128,521,542	4,944,418,610
Non-Fuel O&M Excl A&G Cost per Electric Revenue Dollar	0.1994	0.1510	0.1837	0.1628	0.1946	0.1681	0.1746

**Cost Comparison  
Utilities Operating In Region  
2011 Non-Fuel O&M Excluding Administrative & General Expenses**

<b>2011</b>	<b>KCPL</b>	<b>GMO</b>	<b>Combined KCPL and GMO</b>	<b>Empire</b>	<b>Westar</b>	<b>Ameren Missouri</b>	<b>Combined All Others</b>
Non-Fuel O&M Excl. A&G	313,320,033	129,351,909	442,671,942	82,672,004	212,576,644	735,749,347	1,030,997,995
Average Number of Customers	512,125	312,716	824,841	166,236	369,168	1,190,483	1,725,887
Non-Fuel O&M Excl A&G Cost per Customer	611.80	413.64	536.68	497.32	575.83	618.03	597.37
Megawatt Hours Sold	20,374,582	8,520,415	28,894,997	5,815,363	17,499,665	48,142,970	71,457,998
Non-Fuel O&M Excl A&G Cost per MWh Sold	15.38	15.18	15.32	14.22	12.15	15.28	14.43
Total Electric Operating Revenues	1,558,265,703	759,742,827	2,318,008,530	522,506,506	1,240,125,727	3,226,611,565	4,989,243,798
Non-Fuel O&M Excl A&G Cost per Electric Revenue Dollar	0.2011	0.1703	0.1910	0.1582	0.1714	0.2280	0.2066

**Cost Comparison  
Utilities Operating In Region  
2010 Non-Fuel O&M Excluding Administrative & General Expenses**

<b>2010</b>	<b>KCPL</b>	<b>GMO</b>	<b>Combined KCPL and GMO</b>	<b>Empire</b>	<b>Westar</b>	<b>Ameren Missouri</b>	<b>Combined All Others</b>
Non-Fuel O&M Excl. A&G	290,024,373	115,706,712	405,731,085	75,102,827	239,186,401	551,102,879	865,392,107
Average Number of Customers	511,624	312,493	824,117	168,618	368,670	1,190,877	1,728,165
Non-Fuel O&M Excl A&G Cost per Customer	566.87	370.27	492.32	445.40	648.78	462.77	500.76
Megawatt Hours Sold	21,517,940	8,822,121	30,340,061	5,992,663	17,980,541	46,718,148	70,691,352
Non-Fuel O&M Excl A&G Cost per MWh Sold	13.48	13.12	13.37	12.53	13.30	11.80	12.24
Total Electric Operating Revenues	1,517,115,275	738,384,377	2,255,499,652	482,910,455	1,205,895,735	2,962,429,754	4,651,235,944
Non-Fuel O&M Excl A&G Cost per Electric Revenue Dollar	0.1912	0.1567	0.1799	0.1555	0.1983	0.1860	0.1861

**EXHIBIT \_\_\_\_ (LK-3)**

**Cost Comparison  
Utilities Operating In Region  
2010-2013 Average Non-Fuel O&M - Transmission Expenses**

<b>2010-2013 Average</b>	<b>KCPL</b>	<b>GMO</b>	<b>Combined KCPL and GMO</b>	<b>Empire</b>	<b>Westar</b>	<b>Ameren Missouri</b>	<b>Combined All Others</b>
Transmission Expense	159,750,695	81,373,330	241,124,025	49,338,011	349,270,760	193,921,172	592,529,943
Transmission Miles	7,200	7,600	14,800	5,156	25,200	11,824	42,180
Transmission Cost Per Mile	22,187.60	10,707.02	16,292.16	9,569.05	13,859.95	16,400.64	14,047.65
Transmission Gross Investment	1,661,728,573	1,329,770,096	2,991,498,669	968,071,878	3,309,712,342	3,021,105,788	7,298,890,008
Transmission Expense per Transmission Gross Investment Dollar	0.0961	0.0612	0.0806	0.0510	0.1055	0.0642	0.0812

**Cost Comparison  
Utilities Operating In Region  
2013 Non-Fuel O&M - Transmission Expenses**

<b>2013</b>	<b>KCPL</b>	<b>GMO</b>	<b>Combined KCPL and GMO</b>	<b>Empire</b>	<b>Westar</b>	<b>Ameren Missouri</b>	<b>Combined All Others</b>
Transmission Expense	53,986,436	21,259,335	75,245,771	17,333,401	102,194,908	58,895,625	178,423,934
Transmission Miles	1,800	1,900	3,700	1,289	6,300	2,956	10,545
Transmission Cost Per Mile	29,992.46	11,189.12	20,336.69	13,447.17	16,221.41	19,924.10	16,920.24
Transmission Gross Investment	431,772,778	360,335,423	792,108,201	263,397,989	936,764,323	829,297,144	2,029,459,456
Transmission Expense per Transmission Gross Investment Dollar	0.1250	0.0590	0.0950	0.0658	0.1091	0.0710	0.0879

**Cost Comparison  
Utilities Operating In Region  
2012 Non-Fuel O&M - Transmission Expenses**

<b>2012</b>	<b>KCPL</b>	<b>GMO</b>	<b>Combined KCPL and GMO</b>	<b>Empire</b>	<b>Westar</b>	<b>Ameren Missouri</b>	<b>Combined All Others</b>
Transmission Expense	41,200,552	19,941,496	61,142,048	12,212,262	94,437,928	51,322,916	157,973,106
Transmission Miles	1,800	1,900	3,700	1,289	6,300	2,956	10,545
Transmission Cost Per Mile	22,889.20	10,495.52	16,524.88	9,474.21	14,990.15	17,362.29	14,980.85
Transmission Gross Investment	412,619,768	339,307,494	751,927,262	251,768,995	873,381,580	760,326,242	1,885,476,817
Transmission Expense per Transmission Gross Investment Dollar	0.0999	0.0588	0.0813	0.0485	0.1081	0.0675	0.0838



<b>Cost Comparison Utilities Operating In Region 2011 Non-Fuel O&amp;M - Transmission Expenses</b>							
2011	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
Transmission Expense	34,037,263	19,677,776	53,715,039	10,963,006	79,230,934	43,597,514	133,791,454
Transmission Miles	1,800	1,900	3,700	1,289	6,300	2,956	10,545
Transmission Cost Per Mile	18,909.59	10,356.72	14,517.58	8,505.05	12,576.34	14,748.82	12,687.67
Transmission Gross Investment	410,835,134	321,898,655	732,733,789	232,390,509	777,715,426	746,874,380	1,756,980,315
Transmission Expense per Transmission Gross Investment Dollar	0.0828	0.0611	0.0733	0.0472	0.1019	0.0584	0.0761

<b>Cost Comparison Utilities Operating In Region 2010 Non-Fuel O&amp;M - Transmission Expenses</b>							
2010	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
Transmission Expense	30,526,444	20,494,723	51,021,167	8,829,342	73,406,990	40,105,117	122,341,449
Transmission Miles	1,800	1,900	3,700	1,289	6,300	2,956	10,545
Transmission Cost Per Mile	16,959.14	10,786.70	13,789.50	6,849.76	11,651.90	13,567.36	11,601.84
Transmission Gross Investment	406,500,893	308,228,524	714,729,417	220,514,385	721,851,013	684,608,022	1,626,973,420
Transmission Expense per Transmission Gross Investment Dollar	0.0751	0.0665	0.0714	0.0400	0.1017	0.0586	0.0752

**Cost Comparison  
Utilities Operating In Region  
2010-2013 Average Non-Fuel O&M - Transmission Expenses Excluding Accounts 565 and 566**

2010-2013 Average	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
Transmission Expense	159,750,695	81,373,330	241,124,025	49,338,011	349,270,760	193,921,172	592,529,943
Less: Accounts 565 and 566	(103,361,750)	(55,992,600)	(159,354,350)	(30,554,845)	(308,931,708)	(101,463,746)	(440,950,299)
Net Transmission Expense	56,388,945	25,380,730	81,769,675	18,783,166	40,339,052	92,457,426	151,579,644
Transmission Miles	7,200	7,600	14,800	5,156	25,200	11,824	42,180
Transmission Cost Per Mile	7,831.80	3,339.57	5,524.98	3,642.97	1,600.76	7,819.47	3,593.64
Transmission Gross Investment	1,661,728,573	1,329,770,096	2,991,498,669	968,071,878	3,309,712,342	3,021,105,788	7,298,890,008
Transmission Expense per Transmission Gross Investment Dollar	0.0339	0.0191	0.0273	0.0194	0.0122	0.0306	0.0208

**Cost Comparison  
Utilities Operating In Region  
2013 Non-Fuel O&M - Transmission Expenses Excluding Accounts 565 and 566**

2013	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
Transmission Expense	53,986,436	21,259,335	75,245,771	17,333,401	102,194,908	58,895,625	178,423,934
Less: Accounts 565 and 566	(39,322,568)	(16,852,040)	(56,174,608)	(12,021,927)	(92,496,257)	(36,015,642)	(140,533,826)
Net Transmission Expense	14,663,868	4,407,295	19,071,163	5,311,474	9,698,651	22,879,983	37,890,108
Transmission Miles	1,800	1,900	3,700	1,289	6,300	2,956	10,545
Transmission Cost Per Mile	8,146.59	2,319.63	5,154.37	4,120.62	1,539.47	7,740.18	3,593.18
Transmission Gross Investment	431,772,778	360,335,423	792,108,201	263,397,989	936,764,323	829,297,144	2,029,459,456
Transmission Expense per Transmission Gross Investment Dollar	0.0340	0.0122	0.0241	0.0202	0.0104	0.0276	0.0187

**Cost Comparison  
Utilities Operating In Region  
2012 Non-Fuel O&M - Transmission Expenses Excluding Accounts 565 and 566**

2012	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
Transmission Expense	41,200,552	19,941,496	61,142,048	12,212,262	94,437,928	51,322,916	157,973,106
Less: Accounts 565 and 566	(25,983,462)	(12,464,292)	(38,447,754)	(7,756,235)	(85,683,943)	(27,366,447)	(120,806,625)
Net Transmission Expense	15,217,090	7,477,204	22,694,294	4,456,027	8,753,985	23,956,469	37,166,481
Transmission Miles	1,800	1,900	3,700	1,289	6,300	2,956	10,545
Transmission Cost Per Mile	8,453.94	3,935.37	6,133.59	3,456.96	1,389.52	8,104.35	3,524.56
Transmission Gross Investment	412,619,768	339,307,494	751,927,262	251,768,995	873,381,580	760,326,242	1,885,476,817
Transmission Expense per Transmission Gross Investment Dollar	0.0369	0.0220	0.0302	0.0177	0.0100	0.0315	0.0197

**Cost Comparison  
Utilities Operating In Region  
2011 Non-Fuel O&M - Transmission Expenses Excluding Accounts 565 and 566**

<b>2011</b>	<b>KCPL</b>	<b>GMO</b>	<b>Combined KCPL and GMO</b>	<b>Empire</b>	<b>Westar</b>	<b>Ameren Missouri</b>	<b>Combined All Others</b>
Transmission Expense	34,037,263	19,677,776	53,715,039	10,963,006	79,230,934	43,597,514	133,791,454
Less: Accounts 565 and 566	(21,082,251)	(13,055,060)	(34,137,311)	(6,484,809)	(68,871,481)	(21,051,142)	(96,407,432)
<b>Net Transmission Expense</b>	<b>12,955,012</b>	<b>6,622,716</b>	<b>19,577,728</b>	<b>4,478,197</b>	<b>10,359,453</b>	<b>22,546,372</b>	<b>37,384,022</b>
Transmission Miles	1,800	1,900	3,700	1,289	6,300	2,956	10,545
Transmission Cost Per Mile	7,197.23	3,485.64	5,291.28	3,474.16	1,644.36	7,627.32	3,545.19
Transmission Gross Investment	410,835,134	321,898,655	732,733,789	232,390,509	777,715,426	746,874,380	1,756,980,315
Transmission Expense per Transmission Gross Investment Dollar	0.0315	0.0206	0.0267	0.0193	0.0133	0.0302	0.0213

**Cost Comparison  
Utilities Operating In Region  
2010 Non-Fuel O&M - Transmission Expenses Excluding Accounts 565 and 566**

<b>2010</b>	<b>KCPL</b>	<b>GMO</b>	<b>Combined KCPL and GMO</b>	<b>Empire</b>	<b>Westar</b>	<b>Ameren Missouri</b>	<b>Combined All Others</b>
Transmission Expense	30,526,444	20,494,723	51,021,167	8,829,342	73,406,990	40,105,117	122,341,449
Less: Accounts 565 and 566	(16,973,469)	(13,621,208)	(30,594,677)	(4,291,874)	(61,880,027)	(17,030,515)	(83,202,416)
<b>Net Transmission Expense</b>	<b>13,552,975</b>	<b>6,873,515</b>	<b>20,426,490</b>	<b>4,537,468</b>	<b>11,526,963</b>	<b>23,074,602</b>	<b>39,139,033</b>
Transmission Miles	1,800	1,900	3,700	1,289	6,300	2,956	10,545
Transmission Cost Per Mile	7,529.43	3,617.64	5,520.67	3,520.15	1,829.68	7,806.02	3,711.62
Transmission Gross Investment	406,500,893	308,228,524	714,729,417	220,514,385	721,851,013	684,608,022	1,626,973,420
Transmission Expense per Transmission Gross Investment Dollar	0.0333	0.0223	0.0286	0.0206	0.0160	0.0337	0.0241

**EXHIBIT \_\_\_\_ (LK-4)**

**Cost Comparison  
Utilities Operating In Region  
2010-2013 Average Non-Fuel O&M - Distribution Expenses**

<b>2010-2013 Average</b>	<b>KCPL</b>	<b>GMO</b>	<b>Combined KCPL and GMO</b>	<b>Empire</b>	<b>Westar</b>	<b>Ameren Missouri</b>	<b>Combined All Others</b>
Distribution Expense	196,603,329	116,256,487	312,859,816	104,572,025	208,389,579	712,477,135	1,025,438,739
Distribution Miles	48,000	41,600	89,600	27,528	114,800	132,304	274,632
Distribution Cost Per Mile	4,095.90	2,794.63	3,491.74	3,798.75	1,815.24	5,385.15	3,733.86
<b>Distribution Gross Investment</b>	<b>7,473,102,976</b>	<b>4,422,887,148</b>	<b>11,895,990,124</b>	<b>2,959,261,684</b>	<b>3,025,898,278</b>	<b>18,575,406,772</b>	<b>24,560,566,734</b>
Distribution Expense per Distribution Gross Investment Dollar	0.0263	0.0263	0.0263	0.0353	0.0689	0.0384	0.0418

**Cost Comparison  
Utilities Operating In Region  
2013 Non-Fuel O&M - Distribution Expenses**

<b>2013</b>	<b>KCPL</b>	<b>GMO</b>	<b>Combined KCPL and GMO</b>	<b>Empire</b>	<b>Westar</b>	<b>Ameren Missouri</b>	<b>Combined All Others</b>
Distribution Expense	53,614,965	29,003,152	82,618,117	26,783,141	59,147,225	167,177,201	253,107,567
Distribution Miles	12,000	10,400	22,400	6,882	28,700	33,076	68,658
Distribution Cost Per Mile	4,467.91	2,788.76	3,688.31	3,891.77	2,060.88	5,054.34	3,686.50
<b>Distribution Gross Investment</b>	<b>1,969,574,448</b>	<b>1,179,155,764</b>	<b>3,148,730,212</b>	<b>792,176,856</b>	<b>41,699,953</b>	<b>4,920,594,414</b>	<b>5,754,471,223</b>
Distribution Expense per Distribution Gross Investment Dollar	0.0272	0.0246	0.0262	0.0338	1.4184	0.0340	0.0440

**Cost Comparison  
Utilities Operating In Region  
2012 Non-Fuel O&M - Distribution Expenses**

<b>2012</b>	<b>KCPL</b>	<b>GMO</b>	<b>Combined KCPL and GMO</b>	<b>Empire</b>	<b>Westar</b>	<b>Ameren Missouri</b>	<b>Combined All Others</b>
Distribution Expense	48,776,423	28,194,416	76,970,839	26,039,209	51,575,247	168,770,126	246,384,582
Distribution Miles	12,000	10,400	22,400	6,882	28,700	33,076	68,658
Distribution Cost Per Mile	4,064.70	2,711.00	3,436.20	3,783.67	1,797.05	5,102.50	3,588.58
<b>Distribution Gross Investment</b>	<b>1,892,562,959</b>	<b>1,125,776,349</b>	<b>3,018,339,308</b>	<b>765,178,762</b>	<b>1,032,091,654</b>	<b>4,743,052,530</b>	<b>6,540,322,946</b>
Distribution Expense per Distribution Gross Investment Dollar	0.0258	0.0250	0.0255	0.0340	0.0500	0.0356	0.0377

**Cost Comparison  
Utilities Operating In Region  
2011 Non-Fuel O&M - Distribution Expenses**

<b>2011</b>	<b>KCPL</b>	<b>GMO</b>	<b>Combined KCPL and GMO</b>	<b>Empire</b>	<b>Westar</b>	<b>Ameren Missouri</b>	<b>Combined All Others</b>
Distribution Expense	48,282,125	28,815,598	77,097,723	26,952,617	49,024,500	196,237,696	272,214,813
Distribution Miles	12,000	10,400	22,400	6,882	28,700	33,076	68,658
Distribution Cost Per Mile	4,023.51	2,770.73	3,441.86	3,916.39	1,708.17	5,932.93	3,964.79
Distribution Gross Investment	1,838,889,836	1,080,900,757	2,919,790,593	719,731,240	994,743,925	4,531,168,504	6,245,643,669
Distribution Expense per Distribution Gross Investment Dollar	0.0263	0.0267	0.0264	0.0374	0.0493	0.0433	0.0436

**Cost Comparison  
Utilities Operating In Region  
2010 Non-Fuel O&M - Distribution Expenses**

<b>2010</b>	<b>KCPL</b>	<b>GMO</b>	<b>Combined KCPL and GMO</b>	<b>Empire</b>	<b>Westar</b>	<b>Ameren Missouri</b>	<b>Combined All Others</b>
Distribution Expense	45,929,816	30,243,321	76,173,137	24,797,058	48,642,607	180,292,112	253,731,777
Distribution Miles	12,000	10,400	22,400	6,882	28,700	33,076	68,658
Distribution Cost Per Mile	3,827.48	2,908.01	3,400.59	3,603.18	1,694.86	5,450.84	3,695.59
Distribution Gross Investment	1,772,075,733	1,037,054,278	2,809,130,011	682,174,826	957,362,746	4,380,591,324	6,020,128,896
Distribution Expense per Distribution Gross Investment Dollar	0.0259	0.0292	0.0271	0.0364	0.0508	0.0412	0.0421

**EXHIBIT \_\_\_\_ (LK-5)**

**Cost Comparison  
Utilities Operating In Region  
2010-2013 Average Administrative & General Expenses**

2010-2013 Average	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
A&G Expenses	635,355,647	282,292,118	917,647,765	156,328,251	383,555,264	999,658,816	1,539,542,331
Average Number of Customers	2,051,453	1,253,522	3,304,975	670,111	1,482,442	4,772,332	6,924,885
A&G Cost per Customer	309.71	225.20	277.66	233.29	258.73	209.47	222.32
Megawatt Hours Sold	85,554,742	34,134,396	119,689,138	23,047,113	69,998,449	182,058,211	275,103,773
A&G Cost per MWh Sold	7.43	8.27	7.67	6.78	5.48	5.49	5.60
Total Electric Operating Revenues	6,326,726,047	3,058,038,351	9,384,764,398	2,048,559,990	5,114,588,848	12,563,872,818	19,727,021,656
A&G Cost per Electric Revenue Dollar	0.1004	0.0923	0.0978	0.0763	0.0750	0.0796	0.0780

**Cost Comparison  
Utilities Operating In Region  
2013 Administrative & General Expenses**

2013	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
A&G Expenses	155,757,596	74,536,767	230,294,363	44,699,513	97,745,567	251,903,994	394,349,074
Average Number of Customers	514,843	314,937	829,780	168,080	373,151	1,197,298	1,738,529
A&G Cost per Customer	302.53	236.67	277.54	265.94	261.95	210.39	226.83
Megawatt Hours Sold	21,683,329	8,413,828	30,097,157	5,620,276	17,484,374	43,158,138	66,262,788
A&G Cost per MWh Sold	7.18	8.86	7.65	7.95	5.59	5.84	5.95
Total Electric Operating Revenues	1,671,422,009	800,537,114	2,471,959,123	534,280,086	1,361,533,261	3,246,309,957	5,142,123,304
A&G Cost per Electric Revenue Dollar	0.0932	0.0931	0.0932	0.0837	0.0718	0.0776	0.0767

**Cost Comparison  
Utilities Operating In Region  
2012 Administrative & General Expenses**

2012	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
A&G Expenses	153,155,327	75,343,905	228,499,232	41,977,467	98,601,876	236,902,658	377,482,001
Average Number of Customers	512,861	313,376	826,237	167,177	371,453	1,193,674	1,732,304
A&G Cost per Customer	298.63	240.43	276.55	251.10	265.45	198.47	217.91
Megawatt Hours Sold	21,978,891	8,378,032	30,356,923	5,618,811	17,033,869	44,038,955	66,691,635
A&G Cost per MWh Sold	6.97	8.99	7.53	7.47	5.79	5.38	5.66
Total Electric Operating Revenues	1,579,923,060	759,374,033	2,339,297,093	508,862,943	1,307,034,125	3,128,521,542	4,944,418,610
A&G Cost per Electric Revenue Dollar	0.0969	0.0992	0.0977	0.0825	0.0754	0.0757	0.0763



Cost Comparison Utilities Operating In Region 2011 Administrative & General Expenses							
2011	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
A&G Expenses	173,703,809	70,505,022	244,208,831	36,912,783	94,161,548	275,200,772	406,275,103
Average Number of Customers	512,125	312,716	824,841	166,236	369,168	1,190,483	1,725,887
A&G Cost per Customer	339.18	225.46	296.07	222.05	255.06	231.17	235.40
Megawatt Hours Sold	20,374,582	8,520,415	28,894,997	5,815,363	17,499,665	48,142,970	71,457,998
A&G Cost per MWh Sold	8.53	8.27	8.45	6.35	5.38	5.72	5.69
Total Electric Operating Revenues	1,558,265,703	759,742,827	2,318,008,530	522,506,506	1,240,125,727	3,226,611,565	4,989,243,798
A&G Cost per Electric Revenue Dollar	0.1115	0.0928	0.1054	0.0706	0.0759	0.0853	0.0814

Cost Comparison Utilities Operating In Region 2010 Administrative & General Expenses							
2010	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
A&G Expenses	152,738,915	61,906,424	214,645,339	32,738,488	93,046,273	235,651,392	361,436,153
Average Number of Customers	511,624	312,493	824,117	168,618	368,670	1,190,877	1,728,165
A&G Cost per Customer	298.54	198.10	260.45	194.16	252.38	197.88	209.14
Megawatt Hours Sold	21,517,940	8,822,121	30,340,061	5,992,663	17,980,541	46,718,148	70,691,352
A&G Cost per MWh Sold	7.10	7.02	7.07	5.46	5.17	5.04	5.11
Total Electric Operating Revenues	1,517,115,275	738,384,377	2,255,499,652	482,910,455	1,205,895,735	2,962,429,754	4,651,235,944
A&G Cost per Electric Revenue Dollar	0.1007	0.0838	0.0952	0.0678	0.0772	0.0795	0.0777

**Cost Comparison  
Utilities Operating In Region  
2010-2013 Average Administrative & General Expenses (Without Account 926 Pensions and Benefits)**

2010-2013 Average	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
A&G - WO Acct 926	355,982,338	188,011,691	543,994,029	82,753,942	248,887,652	671,024,674	1,002,666,268
Average Number of Customers	2,051,453	1,253,522	3,304,975	670,111	1,482,442	4,772,332	6,924,885
A&G WO Acct 926 Cost per Customer	173.53	149.99	164.60	123.49	167.89	140.61	144.79
Megawatt Hours Sold	85,554,742	34,134,396	119,689,138	23,047,113	69,998,449	182,058,211	275,103,773
A&G WO Acct 926 Cost per MWh Sold	4.16	5.51	4.55	3.59	3.56	3.69	3.64
Total Electric Operating Revenues	6,326,726,047	3,058,038,351	9,384,764,398	2,048,559,990	5,114,588,848	12,563,872,818	19,727,021,656
A&G WO Acct 926 Cost per Electric Revenue Dollar	0.0563	0.0615	0.0580	0.0404	0.0487	0.0534	0.0508

**Cost Comparison  
Utilities Operating In Region  
2013 Administrative & General Expenses (Without Account 926 Pensions and Benefits)**

2013	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
A&G - WO Acct 926	85,905,582	44,943,687	130,849,269	22,984,036	63,818,414	163,972,914	250,775,364
Average Number of Customers	514,843	314,937	829,780	168,080	373,151	1,197,298	1,738,529
A&G WO Acct 926 Cost per Customer	166.86	142.71	157.69	136.74	171.03	136.95	144.25
Megawatt Hours Sold	21,683,329	8,413,828	30,097,157	5,620,276	17,484,374	43,158,138	66,262,788
A&G WO Acct 926 Cost per MWh Sold	3.96	5.34	4.35	4.09	3.65	3.80	3.78
Total Electric Operating Revenues	1,671,422,009	800,537,114	2,471,959,123	534,280,086	1,361,533,261	3,246,309,957	5,142,123,304
A&G WO Acct 926 Cost per Electric Revenue Dollar	0.0514	0.0561	0.0529	0.0430	0.0469	0.0505	0.0488

**Cost Comparison  
Utilities Operating In Region  
2012 Administrative & General Expenses (Without Account 926 Pensions and Benefits)**

2012	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
A&G - WO Acct 926	83,648,044	46,554,174	130,202,218	20,972,958	60,950,683	160,181,668	242,105,309
Average Number of Customers	512,861	313,376	826,237	167,177	371,453	1,193,674	1,732,304
A&G WO Acct 926 Cost per Customer	163.10	148.56	157.58	125.45	164.09	134.19	139.76
Megawatt Hours Sold	21,978,891	8,378,032	30,356,923	5,618,811	17,033,869	44,038,955	66,691,635
A&G WO Acct 926 Cost per MWh Sold	3.81	5.56	4.29	3.73	3.58	3.64	3.63
Total Electric Operating Revenues	1,579,923,060	759,374,033	2,339,297,093	508,862,943	1,307,034,125	3,128,521,542	4,944,418,610
A&G WO Acct 926 Cost per Electric Revenue Dollar	0.0529	0.0613	0.0557	0.0412	0.0466	0.0512	0.0490

**Cost Comparison  
Utilities Operating In Region  
2011 Administrative & General Expenses (Without Account 926 Pensions and Benefits)**

2011	KCPL	GMO	Combined KCPL and GMO	Empire	Westar	Ameren Missouri	Combined All Others
A&G - WO Acct 926	100,209,906	47,170,143	147,380,049	19,572,192	59,451,613	195,661,627	274,685,432
Average Number of Customers	512,125	312,716	824,841	166,236	369,168	1,190,483	1,725,887
A&G WO Acct 926 Cost per Customer	195.67	150.84	178.68	117.74	161.04	164.35	159.16
Megawatt Hours Sold	20,374,582	8,520,415	28,894,997	5,815,363	17,499,665	48,142,970	71,457,998
A&G WO Acct 926 Cost per MWh Sold	4.92	5.54	5.10	3.37	3.40	4.06	3.84
Total Electric Operating Revenues	1,558,265,703	759,742,827	2,318,008,530	522,506,506	1,240,125,727	3,226,611,565	4,989,243,798
A&G WO Acct 926 Cost per Electric Revenue Dollar	0.0643	0.0621	0.0636	0.0375	0.0479	0.0606	0.0551

**Cost Comparison  
Utilities Operating In Region  
2010 Administrative & General Expenses (Without Account 926 Pensions and Benefits)**

<b>2010</b>	<b>KCPL</b>	<b>GMO</b>	<b>Combined KCPL and GMO</b>	<b>Empire</b>	<b>Westar</b>	<b>Ameren Missouri</b>	<b>Combined All Others</b>
A&G - WO Acct 926	86,218,806	49,343,687	135,562,493	19,224,756	64,666,942	151,208,465	235,100,163
Average Number of Customers	511,624	312,493	824,117	168,618	368,670	1,190,877	1,728,165
A&G WO Acct 926 Cost per Customer	168.52	157.90	164.49	114.01	175.41	126.97	136.04
Megawatt Hours Sold	21,517,940	8,822,121	30,340,061	5,992,663	17,980,541	46,718,148	70,691,352
A&G WO Acct 926 Cost per MWh Sold	4.01	5.59	4.47	3.21	3.60	3.24	3.33
Total Electric Operating Revenues	1,517,115,275	738,384,377	2,255,499,652	482,910,455	1,205,895,735	2,962,429,754	4,651,235,944
A&G WO Acct 926 Cost per Electric Revenue Dollar	0.0568	0.0668	0.0601	0.0398	0.0536	0.0510	0.0505

**EXHIBIT \_\_\_\_ (LK-6)**

KCP&L  
Case Name: 2014 KCPL Rate Case  
Case Number: ER-2014-0370

Response to Williams Nathan Interrogatories - MPSC\_20141105  
Date of Response: 11/21/2014

Question:0089

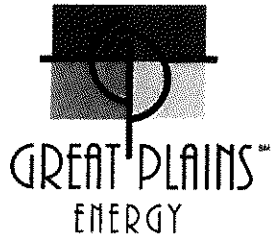
Please provide a copy of Great Plains Energy's and/or Kansas City Power & Light Company's , and KCP&L Greater Missouri Operations Company's current cost allocation manual (CAM). Please provide a list of all changes to the CAM that occurred in the last 3 years. (KCPL ER-2006-0314, DR 87; ER-2007-0291, DR 76; ER-2009-0089, DR 99; ER-2010-0355, DR 88; ER-2012-0174, DR 88) (GMO ER-2009-0090, DR 113; GMO ER-2010-0356, DR 87; ER-2012-0175 87) DR requested by Cary Featherstone ([Cary.Featherstone@psc.mo.gov](mailto:Cary.Featherstone@psc.mo.gov)).

Response:

Attached are Great Plains Energy's current cost allocation manual and a list of changes for the last three years.

**Information Provided By:**  
Joyce Swope, Accounting

Attachments:  
Q0089\_CAM.pdf  
Q0089\_CAM Changes.pdf  
Q0089\_Verification.pdf



# **Great Plains Energy Incorporated**

## **Cost Allocation Manual**

**December 2013**

**GREAT PLAINS ENERGY INCORPORATED**

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## GREAT PLAINS ENERGY INCORPORATED

### INTRODUCTION

Great Plains Energy Incorporated (GPE or Company), headquartered in Kansas City, Missouri, is a registered public utility holding company with two wholly owned direct utility subsidiaries—Kansas City Power & Light Company (KCP&L) and KCP&L Greater Missouri Operations Company (GMO) and three direct non-regulated subsidiaries. All employees are employed by KCP&L and these employees operate and manage the business and properties of the direct affiliates.

KCP&L is a regulated electric utility serving approximately 515,000 customers as of December 2013 in western Missouri and eastern Kansas and owns Kansas City Power & Light Receivables Company, a wholly-owned subsidiary to whom all its retail electric accounts receivables are sold. KCP&L is regulated by the Public Service Commission of the State of Missouri (MPSC) and The State Corporation Commission of the State of Kansas (KCC) with respect to retail rates, certain accounting matters, standards of service and, in certain cases, the issuance of securities, certification of facilities and service territories. KCP&L is classified as a public utility under the Federal Power Act and is subject to regulation by the Federal Energy Regulatory Commission (FERC). KCP&L has a 47% ownership interest in Wolf Creek Generating Station (Wolf Creek), which is regulated by the Nuclear Regulatory Commission.

GMO consists of two Missouri-based electric jurisdictions—Missouri Public Service (MPS) and St. Joseph Light and Power (L&P). KCP&L GMO also wholly owns GMO

Receivables Company, MPS Merchant Services, Inc., an unregulated subsidiary which has certain long-term natural gas contracts, and several unregulated subsidiaries that no longer have active operations. GMO serves approximately 316,000 customers as of December 2013 and is regulated by the MPSC and FERC. In addition to providing electrical services, L&P also provides industrial steam to a limited number of customers in the St. Joseph service area.

In 2012, Transource Energy, LLC (Transource) was formed as a joint venture between GPE and American Electric Power (AEP) to pursue competitive transmission projects. GPE owns 13.5% of Transource through its wholly owned direct subsidiary GPE Transmission Holding Company, LLC (GPTHC) with AEP owning the remaining 86.5%. Transource Missouri, LLC, a wholly owned subsidiary of Transource, was formed for regional transmission projects in Missouri. AEP will operate Transource and will provide the majority of staff and services through its service company, however, KCP&L and GMO may provide certain services to Transource for which they will be reimbursed.

GPE has two non-regulated subsidiaries-KLT Inc. and Great Plains Energy Services Incorporated (GPES), a service company. KLT Inc. is an intermediate holding company that has investments in affordable housing limited partnerships, KCP&L Solar, Inc., a solar supplier and various wholly-owned unregulated companies that have no active operations. Refer to Appendix A for an organizational chart of GPE and its affiliates.

This Cost Allocation Manual (CAM) identifies how balance sheet and income statement items may be assigned, allocated or applied to the various GPE companies and explains the cost assignment methods, allocation policies and related procedures that serve as guidelines in producing separate affiliate company financial statements in accordance with applicable rules. GPE recently upgraded its systems and processes to the vendor's current version. The upgrade resulted in significant revisions to the accounting chart field codes and to certain cost assignment allocations. These revisions, effective July 1, 2013, are documented and explained in this CAM filing.

The cost assignment methods, allocation policies and fair market pricing are designed to meet the rules and regulations of the FERC, the Securities and Exchange Commission, applicable state regulatory commissions and Missouri's Affiliate Transaction Rules found in 4 CSR 240-20.015. The Company will apply for a waiver request from applicable regulatory agencies for any affiliate transaction procedure that varies from the rules.

## GREAT PLAINS ENERGY INCORPORATED

## OVERVIEW OF COSTS AND SERVICE AGREEMENTS

KCP&L may provide information, assets, goods and services to GPE and its subsidiaries. Related costs are collected and assigned directly or indirectly to a business unit when applicable, with business unit referring to a legal or regulatory jurisdiction within GPE. Costs are assigned on a fully distributed basis to reflect all costs incurred in providing goods and services. Costs specifically related to one business unit are billed directly to that unit while costs related to more than one business unit are allocated. All employees are employed by KCP&L requiring KCP&L to bill out labor charges and related loadings incurred for the benefit of other business units. The allocation and billing of costs is designed to reflect benefits received as closely as practical and to prevent subsidization of any business unit and ensure equitable fully distributed cost distributions among GPE and its affiliates.

Affiliates are billed on fully distributed costs (FDC) which include all direct and indirect costs, including overheads or at the higher of fair market value. The following three types of cost assignments are utilized to achieve FDC billings:

1) **Billing between Business Units (TAB C)** – Applies to balance sheet and income statement costs between KCP&L and affiliates. The billing of costs between business units is based on the operating unit field charged in the account code. The operating unit field identifies what business unit is benefiting from the cost and is required on all capital and expense transactions. For billing purposes, costs are grouped into two basic groups: (a) direct billed projects and (b) indirect billed projects. Direct billed projects

are assigned directly to a business unit based on the operating unit, while the indirect billed projects are allocated based on relevant cost allocation factors. In addition, affiliates may be charged for the use of common plant and for the use of capital.

**2) Clearings and Loadings (TAB D)** – Applies to types of cost that “attach” to other costs. In some applications, costs are distributed, or “cleared” over a related base of costs, such as fleet clearings. In other applications, costs are distributed, or “loaded” onto a related cost, such as paid absence loaded to payroll.

**3) Specific Assignment (TAB E)** – Applies to costs that can be assigned to the benefiting business unit based on a statistical analysis or association with the underlying asset or liability. For instance, depreciation expense is assigned based on the related plant asset. Generally, the Accounting department or the group responsible for control of the costs determines the specific assignments.

KCP&L and affiliates may enter into service agreements which establish the terms and conditions for affiliate transactions, including a general description of goods and services provided, pricing, billing and payment methods and dispute resolution. Refer to Appendix B for a listing of services. Additional services may be provided if needed. The agreements are intended to comply with all applicable regulatory rules and Commission orders and to prevent any preferential treatment among the affiliates.

## GREAT PLAINS ENERGY INCORPORATED

## SHARED SERVICE BILLINGS BETWEEN BUSINESS UNITS

To facilitate operations, KCP&L may provide service to another entity within GPE. When services are performed for the benefit of another entity, the costs are accumulated and billed to the benefiting business unit on a monthly basis. All employees are employed by KCP&L requiring KCP&L to bill out labor charges and related loadings incurred for the benefit of other business units. KCP&L employees enter their time by account code in a time-entry system which allows for payroll to be accurately assigned in one-tenth hour increments. Below is a description of the various billings between business units.

**Income Statement Billings** -- Income and expenses are classified into the following two groups for billings purposes—direct and indirect. Costs are accumulated at the operating unit (op unit) level of the account code with the op unit indicating the allocation group where the cost belongs. Refer to Tab J for a list of op units and their respective billing descriptions.

- 1. Direct Billings**-These are costs incurred by KCP&L to provide a specific service to a specific business unit. There is a direct relationship between the cost and the business unit receiving the benefit of the cost. These costs are billed to the business unit based on the owner of the op unit charged.
- 2. Indirect Billings**-These are costs incurred by KCP&L to provide services for the benefit of multiple business units but where a specific entity cannot

be practicably identified. These costs are billed to the business units based on predefined allocation factors. The allocation factors are determined based on a cost causative relationship or if general in nature on the Massachusetts Formula, a general allocator. Refer to Appendix C for a list of allocation factors and how the factors are calculated.

**Balance Sheet Billings** -- All costs incurred by a business unit for the benefit of another business unit that are charged to a construction, undistributed stores expense or clearing account are billed to the benefiting business unit based on the op unit. These costs are primarily direct billings from one business unit to another, however, there may be charges to undistributed stores expense or clearing accounts that are billed out based on an allocation factor.

### **Common Use Plant and Asset Transfers**

Common Use Plant--In the ordinary course of business, assets belonging to KCP&L and GMO may be used by another entity. This property, referred to as common use plant, is primarily service facilities, telecommunications equipment, network systems and software. In order to ensure the regulated entities do not subsidize other GPE companies or jurisdictions, KCP&L and GMO charge for the use of their respective common use assets. Monthly billings are based on the depreciation and/or amortization expense of the underlying asset and a rate of return applied to the net plant. The total cost is then allocated on an applicable factor to the business unit benefiting from the asset.

Asset Transfers – GPE’s regulated utilities will not sell, lease, assign or transfer property, plant or equipment to an affiliate or third party without obtaining the required regulatory approvals.

**Compensation for the Use of Capital** -- Transactions between legal entities results in the creation of intercompany receivables or payables with settlement due in the following month. In addition to the above charges, a charge for the use of capital based on the outstanding intercompany receivable balance and the daily Commercial Paper Rate published by the Board of Governors of the Federal Reserve System for A2/P2 non-financial issuers will be applied.



**GREAT PLAINS ENERGY INCORPORATED**  
**CLEARINGS & LOADINGS**

**Paid Absence Loadings** --The Company is required to follow the FERC Uniform System of Accounts that dictates the various paid absence costs be allocated over the "at work" activities. Monthly, costs charged to the various paid absence accounts are allocated to capital and expense accounts based on each account's respective straight-time payroll activity for the month.

**Payroll Tax Loadings** -- Payroll taxes are loaded to labor charged to expense, work orders and clearing accounts based on a projected rate applied to direct labor charged to these accounts. This process allows for payroll taxes to follow the original labor distribution and to be included in construction costs.

**Pensions and Other Benefits Loadings** -- Pension, post-retirement, employee insurance and other benefits are applied to labor costs to ensure that an appropriate portion of benefits is capitalized and to provide management with costs per project. Loadings are based on a projected rate applied to direct labor.

**Material and Tool Loading** --The FERC Uniform System of Accounts requires the use of undistributed stores expense accounts (163 accounts) to accumulate purchasing and store keeping costs of inventory materials. These costs are cleared based on historical loading rates. The rates are applied to materials issued to O&M and capital projects.

**Administrative and General (A&G) Loading** -- The purpose of this loading is to capitalize a portion of the various A&G costs that are incurred in support of capital activities. Based on a time study, specific departments' monthly labor charges are allocated to all open construction projects.

**T&D Division Overheads** -- The purpose of this loading is to capitalize a portion of the delivery division service costs that are related to construction and removal activity but impractical to charge directly. Certain capital projects are loaded with a flat rate per labor dollar using account 184780 to accumulate and clear the applicable charges.

**Generation Division Clearing** -- The purpose of this clearing is to capitalize a portion of the generation service costs that are related to construction and removal activity but impractical to charge directly. The overhead costs are cleared through account 184781 based on current month generation labor charges.

**Flyash Clearings** -- This clearing distributes general costs in account 502010, Steam Operations Solid By-Products, to the appropriate coal fired plants. Current month activity in this account is cleared to expense plant projects based on a twelve months ended MMBTU's factor.

**Unit Train Maintenance Clearing** -- The purpose of this clearing is to distribute general unit train maintenance charges to coal fired plants. Labor and non-labor in account 151601, Unit

Train Maintenance, are spread to specific coal fired plant expense projects based on train cars assigned to each plant.

**Combustion Turbine (CT) Fuel Clearing** – The purpose of this clearing is to distribute general charges in fuel expense and CT expense accounts 547101-554000, to the appropriate combustion turbines. This allocation transfers the monthly activity of general projects in these accounts to specific CT projects based on the twelve months ended MMBTU's factor.

**Fuel Clearing** – This clearing distributes general charges in fuel expense and steam accounts 500000 and 501500-514001, to the appropriate coal fired plants. This allocation transfers the monthly activity of general projects in these accounts to specific coal fired plant projects based on the twelve months ended MMBTU's factor.

**Fleet Clearings** – The purpose of this clearing is to spread the cost of vehicles to the appropriate departments and capital and expense accounts. Fleet vehicles are owned by specific departments with a vehicle rate assigned to each department based on the type and number of vehicles. Account 184004, Transportation, is used to accumulate the operations and maintenance expenses. The monthly charges are then cleared from this account to each departmental owner with the clearing following labor.

**GREAT PLAINS ENERGY INCORPORATED**  
**SPECIFIC ASSIGNMENT METHOD**

Specific assignment of costs among business units is used when a statistical analysis of the underlying cost indicates the benefiting business unit or when the cost can be assigned based on the ownership of the related assets or liabilities. Specific assignment methods could be used for such transactions as property insurance premiums which are allocated based on an analysis of the value of insurable property or depreciation expense which follows the ownership of the related assets.

For example, property insurance premiums may be related to property held by more than one business unit but the premiums are billed with one invoice. To allocate the premium to the benefiting business unit, an analysis is done based on the underlying insurable property values to determine the amount related to each business unit. The invoice amount is then charged to all applicable business units.

In addition, the specific assignment method may be utilized to track costs that are or potentially will benefit non-regulated activities. When a potential new non-regulated activity is identified, a project may be assigned to help identify and accumulate costs associated with the new non-regulated activity. Ultimately, these projects will be used to segregate those costs from regulated activities.

## GREAT PLAINS ENERGY INCORPORATED

## TRANSFER PRICING

Affiliate transactions between regulated and non-regulated affiliates follow an asymmetrical transfer pricing policy to prevent cross subsidization between affiliates. All information, assets, goods or services provided by a regulated GPE affiliate to a non-regulated affiliate will be charged the greater of fair market price or the fully distributed cost (FDC) incurred to provide the goods or service. The fair market price and FDC are fully defined below.

Information, assets, goods or services provided by a non-regulated affiliate to a regulated affiliate will be priced at the lower of fair market price or the fully distributed cost. The regulated affiliates will document the fair market price either through competitive bids or other measures and will analyze the fully distributed costs to determine appropriate pricing.

**Fully Distributed Costs:** FDC as described by this CAM in Tabs B, C, D and E include direct, indirect and overhead costs. First, labor and non-labor costs that are directly assignable are billed to affiliates. These include costs that directly benefit the affiliate. Secondly, indirect costs are billed. These include costs attributable to affiliates which are allocated based on a cost causative relationship and general service costs that are allocated using the Massachusetts formula. The Massachusetts Formula is based on a three factor formula which includes investments/net fixed assets, operating revenues

and labor charged to operations and maintenance. Refer to Appendix C for more information on the allocation factors.

FDC includes billings for the following:

- 1) Labor-the cost of human capital associated with the service provided.
- 2) Loadings-the benefits, paid absences and payroll taxes associated with labor and capital loadings associated with functional parts of the organization.
- 3) Common Use Plant-includes the use of common facilities such as telecommunication and network systems used in support of the organization.
- 4) Non-Labor-all other charges for materials, services and overheads.

**Fair Market Price:** The fair market price is the price of a comparable good or service in an arms-length transaction. The prevailing market price, when it exists will be used to document the pricing of goods and services to a non-regulated affiliate. For many non-regulated transactions, FDC approximates market value since affiliates are sharing costs that reflect current market prices. In the absence of current comparable market prices, benchmarking may be used to ensure compliance if approved by the Commissions in subsequent filings.

Since all company employees are employed by KCP&L, labor may be charged to non-regulated affiliates. To determine pricing, KCP&L's Human Resource Department will provide market surveys to support the billing of labor charged to non-regulated affiliates at the FDC as described in Tabs C, D & E in order to demonstrate that the services

provided fall within an acceptable range of prices charged for such services in the open marketplace.

For non-labor purchases, the Company requires competitive bidding for all service and material procurements over \$75,000. For these items, at least three bids are normally obtained. For all affiliate transactions that exceed \$75,000, the Procurement Department will review the transactions to ensure the service provided falls within an acceptable range of prices charged for such services in the open marketplace.

Sole sourcing may be used for special circumstances with proper authorization for transactions exceeding \$75,000. For example, sole sourcing may be allowed in emergency situations where time is not available to acquire multiple bids or for specialized areas with a limited number of suppliers. Documentation is maintained as to why sole sourcing was required. The Procurement Department will review the transactions to ensure the product or service provided falls within an acceptable range of prices charged for such products or services in the open marketplace.

On an annual basis, transactions between regulated and unregulated affiliates will be reviewed for compliance with the market vs. FDC pricing policy. Any variances from the policy will result in a billing adjustment.

**GREAT PLAINS ENERGY INCORPORATED**

**CUSTOMER INFORMATION**

When a customer of the regulated utility requests information about a product or service provided by an unregulated affiliate, the customer may receive the requested information. In order to prevent an unfair advantage to the unregulated affiliate, the customer will be provided with an oral or written disclaimer that the unregulated affiliate is not tied to the regulated utility and that other service providers may be available.

In addition, access to customer specific information by an affiliate will be prohibited unless authorized with the consent of the customer and any marketing materials or advertisements for the unregulated affiliates with similar names, logos or trademarks to regulated affiliates will state it is not regulated.



## GREAT PLAINS ENERGY INCORPORATED

CODE BLOCK  
Effective July 1, 2013

BUS UNIT      OP UNIT      DEPT      ACCOUNT      PROJECT      RESOURCE

**Business Unit** – used to indicate the legal or regulatory entity within GPE to which the transaction is recorded. The business unit is required on all transactions.

**Operating Unit** – used to further indicate the legal or regulatory entity within GPE to which the transaction is recorded and is generally geographical or jurisdictional in nature. The operating unit determines cost allocations and is required on all construction and allocable transactions.

**Department** – cost center used to identify where the transaction originated and area of responsibility. Departments are not business unit specific but are used in conjunction with operating units and required on all transactions where an operating unit is used.

**Account** – used to group amounts into the proper classification for financial reporting purposes. The numbering is based upon the FERC Uniform System of Accounts and required on all transactions.

**Project** – used to track costs for construction transactions. Projects are also used for specific tasks that have a defined beginning and end or may be used to track specific recoverable costs or non-regulated activities. Projects are required on all construction transactions and may be used on a limited basis for expense transactions.

**Resource** – also known as resource category, the resource is used to provide an additional level of detail to transactions by identifying the type of cost. The resource category is required on all construction transactions and certain balance sheet and income statement transactions.

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF BUSINESS UNITS**  
**DECEMBER 31, 2013**

Name	GL Business Unit
GMO UTILITIES NON JURISDIC	ECORP
ELECTRIC UTILITIES ELIMINATION	ELELM
ENERGIA INC	ENI
FAR GAS ACQUISITIONS CORP	FGAS
GOLDEN BEAR HYDRO INC	GBH
GREAT PLAINS ENERGY SERVICES	GPES
GREAT PLAINS TRANSMISSION HLDG	GPTHG
GMO RECEIVABLES COMPANY	GREC
GREAT PLAINS ENERGY INC	HLDCO
HOME SERVICE SOLUTIONS INC	HSS
KANSAS CITY POWER & LIGHT	KCPL
KCPL RECEIVABLES COMPANY	KCREC
KCPL OWNED SUBSIDIARIES	KCSUB
KLT INC	KLT
KLT GAS INC	KLTG
KLT INVESTMENTS INC	KLTIV
MOPUB GROUP INC	MGI
MISSOURI PUBLIC SERVICE	MOPUB
MPS CANADA CORP	MPSCC
MPS CANADA HOLDINGS	MPSCH
MPS FINANCE CORP	MPSFC
MPS GAS PIPELINE	MPSGP
MPS MERCHANT SERVICES	MPSMS
MPS NETWORKS CANADA	MPSNC
MPS PIATT COUNTY POWER LLC	MPSPC
MZ PARTNERS NEBRASKA	MZPNE
NON REG ACTIVITY	NREG
GMO PARENT DIVISION	PARNT
SJLP INVESTMENTS	SJINV
ST JOSEPH LIGHT & POWER	SJLP
KCP&L SOLAR INC	SOLAR
TRANS MPS INC	TRNSU
COMBO EXPLODE BU	XPLOD
ZIMMER PRTRNRS MINORITY INTRST	ZPMNR

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF OPERATING UNITS**  
**DECEMBER 31, 2013**

Operating Unit	Description
10100	KCPL GENERAL NOT ALLOCATED
10102	KCPL C&M F&M DISTRICT
10103	KCPL C&M NORTHLAND DISTRICT
10104	KCPL C&M DODSON DISTRICT
10105	ALLOC CORPORATE MASS
10106	ALLOC UTILITY MASS
10107	ALLOC CUSTOMER TRANSM MILES
10108	ALLOC NBR OF CUSTOMERS
10109	ALLOC TRANSMISSION MILES
10110	ALLOC GENERATION RELATED
10111	KCPL NORTHEAST GAS TURBINE
10114	KCPL NORTHEAST OIL STORAGE
10116	KCPL C&M BRUNSWICK DISTRICT
10130	KCPL HAWTHORN COMMON
10134	KCPL HAWTHORN UNIT 4
10135	KCPL HAWTHORN UNIT 5
10136	KCPL HAWTHORN UNIT 6
10137	KCPL HAWTHORN UNIT 7 CT
10138	KCPL HAWTHORN UNIT 8 CT
10139	KCPL HAWTHORN UNIT 9
10140	KCPL MONTROSE COMMON
10141	KCPL MONTROSE UNIT 1
10142	KCPL MONTROSE UNIT 2
10143	KCPL MONTROSE UNIT 3
10150	KCPL IATAN COMMON
10151	KCPL IATAN UNIT 1
10152	KCPL IATAN UNIT 2
10161	KCPL WIND GENERATION MISSOURI
10185	KCPL TRANSMISSION
10200	KCPL MO GENERAL
10900	KCPL NONBILLABLE JO IATAN
11107	KCPL C&M SOUTHLAND DISTRICT
11108	KCPL C&M JOCO DISTRICT
11109	KCPL C&M PAOLA/OTTAWA DISTRICT
11115	KCPL WEST GARDNER CT
11116	KCPL OSAWATOMIE CT
11160	KCPL WIND GENERATION KANSAS
11170	KCPL LACYGNE COMMON
11171	KCPL LACYGNE UNIT 1

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF OPERATING UNITS**  
**DECEMBER 31, 2013**

Operating Unit	Description
11172	KCPL LACYGNE UNIT 2
11181	KCPL WOLF CREEK
11200	KCPL KS GENERAL
11910	KCPL NONBILLABLE JO LACYGNE
20100	MOPUB GENERAL NOT ALLOCATED
20101	MOPUB C&M HENRIETTA DISTRICT
20102	MOPUB C&M TRENTON DISTRICT
20103	MOPUB C&M LIBERTY/PLCDISTRICT
20104	MOPUB C&M BELTON DISTRICT
20105	MOPUB C&M LEES SUMMIT/BLUE SPR
20106	MOPUB C&M SEDALIA DISTRICT
20107	MOPUB C&M WARRENSBURG DISTRICT
20108	MOPUB C&M CLINTON DISTRICT
20109	MOPUB C&M NEVADA DISTRICT
20120	MOPUB CROSSROADS COMMON
20121	MOPUB CROSSROADS UNIT 1 CT
20122	MOPUB CROSSROADS UNIT 2 CT
20123	MOPUB CROSSROADS UNIT 3 CT
20124	MOPUB CROSSROADS UNIT 4 CT
20132	MOPUB NEVADA GENERATION CT
20150	MOPUB IATAN COMMON JO USE ONLY
20152	MOPUB IATAN UNIT 2-JO USE ONLY
20170	MOPUB GREENWOOD COMMON
20171	MOPUB GREENWOOD UNIT 1 CT
20172	MOPUB GREENWOOD UNIT 2 CT
20173	MOPUB GREENWOOD UNIT 3 CT
20174	MOPUB GREENWOOD UNIT 4 CT
20180	MOPUB JEFFREY GENERATION
20190	MOPUB KCI GENERATION CT
20200	MOPUB SOUTH HARPER COMMON
20201	MOPUB SOUTH HARPER UNIT 1 CT
20202	MOPUB SOUTH HARPER UNIT 2 CT
20203	MOPUB SOUTH HARPER UNIT 3 CT
20240	MOPUB SIBLEY COMMON
20241	MOPUB SIBLEY UNIT 1
20242	MOPUB SIBLEY UNIT 2
20243	MOPUB SIBLEY UNIT 3
20286	MOPUB TRANSMISSION
30100	SJLP GENERAL NOT ALLOCATED

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF OPERATING UNITS**  
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Operating Unit	Description
30101	SJLP C&M ST JOSEPH DISTRICT
30102	SJLP C&M MARYVL/MOUND CTY DIST
30120	SJLP LANDFILL
30125	SJLP LAKE RD INDUSTRIAL STEAM
30130	SJLP LAKE ROAD BOILERS COMMON
30131	SJLP LAKE ROAD BOILERS UNIT 1
30132	SJLP LAKE ROAD BOILERS UNIT 2
30133	SJLP LAKE ROAD BOILERS UNIT 3
30134	SJLP LAKE ROAD BOILERS UNIT 4
30135	SJLP LAKE ROAD BOILERS UNIT 5
30136	SJLP LAKE ROAD BOILERS UNIT 6
30138	SJLP LAKE ROAD BOILERS UNIT 8
30150	SJLP IATAN COMMON-JO USE ONLY
30151	SJLP IATAN UNIT 1-JO USE ONLY
30152	SJLP IATAN UNIT 2-JO USE ONLY
30170	SJLP LAKE ROAD TURBINE COMMON
30171	SJLP LAKE ROAD TURBINE UNIT 1
30172	SJLP LAKE ROAD TURBINE UNIT 2
30173	SJLP LAKE ROAD TURBINE UNIT 3
30174	SJLP LAKE ROAD TURBINE UNIT 4
30175	SJLP LAKE ROAD TURBINE UNIT 5
30176	SJLP LAKE ROAD TURBINE UNIT 6
30177	SJLP LAKE ROAD TURBINE UNIT 7
30180	SJLP RALPH GREEN CT
30287	SJLP TRANSMISSION
40100	ELELM GENERAL
40105	ENI GENERAL
40110	FAR GAS GENERAL
40115	GOLDEN BEAR HYDRO GENERAL
40120	HOMES SERVICE SOLUTION GENERAL
40121	KCP&L SOLAR
40125	GMO RECEIVABLES CO (GREC) ECORP
40126	GMO RECEIVABLES CO (GREC) MOPUB
40127	GMO RECEIVABLES CO (GREC) SJLP
40130	HOLDCO GENERAL
40135	KCPL RECEIVABLES CO GENERAL
40140	KCSUB GENERAL
40145	KLT INC GENERAL
40150	KLT GAS GENERAL

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF OPERATING UNITS**  
**DECEMBER 31, 2013**

Operating Unit	Description
40155	KLT INVESTMENTS GENERAL
40160	MOPUB GROUP GENERAL
40165	MPS GAS PIPELINE GENERAL
40170	GMO PARNT GENERAL
40175	MPS CANADA CORP GENERAL
40180	MPS CANADA HOLDINGS GENERAL
40185	MPS NETWORKS CANADA GENERAL
40190	MPS FINANCE CORP GENERAL
40195	MPS MERCHANT SERV GENERAL
40200	MPS PIATT COUNTY GENERAL
40205	MZ PARTNERS NE GENERAL
40210	SJLP INVESTMENTS GENERAL
40215	GPES GENERAL
40220	TRANS UCU GENERAL
40225	NREG GENERAL
40230	GPE TRANSMISSN HOLDNG CO LLC
50100	ECORP COMMON RETAINED
50150	ECORP IATAN COMMON-JO USE ONLY
50152	ECORP IATAN 2-JO USE ONLY
50200	ECORP ENTERPRISE ALLOCATED

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF DEPARTMENTS**  
**DECEMBER 31, 2013**

Department	Description
113	EDE IATAN STATION
114	KCPL IATAN STATION MO
115	GMO IATAN STATION
116	WESTAR LACYGNE
117	KCPL LACYGNE
118	KEPCO IATAN STATION
119	MJMEUC IATAN STATION
140	FLEET SERVICE OPERATIONS
150	SHOP & TECHNICAL SERVICES
164	DOCUMENT PROCESS & PRINT
165	FACILITIES MAINT & MGMT
167	HQ FACILITIES MGMT
168	RECORDS MANAGEMENT
171	CUSTOMER RELATIONS
181	TRANSMISSION CNSTN & MTCE
191	SUBSTATIONS CONST & MAINT
204	SMART GRID
205	HR ADMINISTRATION
210	MEASUREMENT TECHNOLOGY
214	DELIVERY MANAGEMENT
215	OPERATIONS & RESTORATION
216	DISTRIBUTION SAFETY
218	DELIVERY DISTRICT MGMT
219	CHIEF OPERATING OFFICER
220	TECHNICAL TRAINING
230	DELIVERY PLANNING PERFORMANCE
231	RESOURCE PLANNING
232	CENTRAL DESIGN
241	C&M DODSON
251	DISTRIBUTION SYSTEM OPS
252	CONTRACT MANAGEMENT
270	C&M TRENTON
271	C&M F&M
272	C&M LIBERTY/PLATTE CITY
274	C&M ST JOSEPH
275	C&M UNDERGROUND
277	C&M MARYVILLE/MOUND CITY
279	C&M BELTON
280	C&M CLINTON
281	C&M JOCO
285	C&M SOUTHLAND
286	C&M WARRENSBURG
287	C&M NEVADA
291	C&M NORTHLAND

**GREAT PLAINS ENERGY INCORPORATED  
LISTING OF DEPARTMENTS  
DECEMBER 31, 2013**

Department	Description
292	C&M LEES SUMMIT/BLUE SPRINGS
301	C&M BRUNSWICK
302	C&M HENRIETTA
303	C&M SEDALIA
304	METER READERS ST JOSEPH
305	METER READERS SOUTHEAST
306	METER READERS EAST
307	METER READERS SOUTH
321	C&M PAOLA/OTTAWA
360	T&D ENGINEERING
390	ENVIRONMENTAL SERVICES
401	GENERATION SAFETY
406	CORP COMPLIANCE TRANSMISSION
407	REAL TIME SYSTEMS
408	OPERATIONAL SUPPORT SYSTEMS
411	MATERIALS GENERATION
412	TRANSMISSION PLANNING
413	RELAY/SYSTEMS PROTECTION
414	GENERATION RESOURCES
415	BULK POWER
449	PRODUCTION APPRENTICE/TRAINING
450	CENTRAL MACHINE FACILITY
452	ENERGY RESOURCE MANAGEMENT
454	GENERATION ENGINEERING SVCS
456	PRODUCTION BUSINESS OPS
457	PRODUCTION ADMINISTRATION
462	CT OPS & MAINT KCPL
463	HAWTHORN
464	MONTROSE
465	LACYGNE
466	IATAN
469	WOLF CREEK
472	CT FUEL
482	JEFFREY ENERGY CENTER
490	CONSTRUCTION MANAGEMENT
491	WIND TURB GENERATION
493	OPERATION & MAINT PROGRAMS
503	CUSTOMER COMMUNICATION
510	CORPORATE COMMUNICATION
511	GOVERNMENT AFFAIRS
512	COMMUNITY RELATIONS
530	MARKETING COMMUNICATIONS
540	QUALITY ASSURANCE
545	TRAINING AND WORKFORCE



**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF DEPARTMENTS**  
**DECEMBER 31, 2013**

Department	Description
551	TRANSMISSION DISPATCHING
560	ELEC TRANS BUSINESS OPS GENL
562	ECONOMIC DEVELOPMENT
564	EXTERNAL COMMUNICATIONS
570	CUSTOMER INSIGHT
571	ESERVICES
572	MARKETING INTELLIGENCE
574	ENERGY EFFICIENCY
576	CUSTOMER SOLUTIONS
624	REMITTANCE PROCESSING
633	INCOME TAXES
635	INTEREST & DEBT AMORT
638	PROPERTY TAXES
657	ENERGY SOLUTIONS SUPPORT
661	REGULATORY AFFAIRS
662	STRATEGIC INITIATIVES
663	REGULATORY RATE CASE
664	FINANCIAL PLANNING & ANALYSIS
674	DEMAND SIDE MGMT
678	SURGE & SVC BASED PRGMS
686	FINANCING COSTS
687	INVESTOR RELATIONS
692	CREDIT & COLLECTION
693	UNCOLLECTIBLE ACCOUNTS
694	BILLING SERVICES
695	METER READING & FIELD SERVICE
696	REVENUE MANAGEMENT
699	CONTROLLER ACCTG SERVICES
705	CORPORATE SECRETARY
742	FUEL ADDITIVES/CCP MANAGEMENT
745	SUPPLY CHAIN MANAGEMENT
755	PURCHASING DEPARTMENT
759	SUPPLY CHAIN TRANSFORMATION
760	MATERIALS DELIVERY
777	INSURANCE
786	SIBLEY
787	CT OPS & MAINT GMO
820	AUDIT SERVICES
846	ORGANIZATIONAL DEVELOPMENT
850	HR EXECUTIVE
851	COMP & BENEFITS ADMIN
853	MEDICAL
854	CORPORATE SAFETY
855	HR SERVICES & PAYROLL

**GREAT PLAINS ENERGY INCORPORATED  
LISTING OF DEPARTMENTS  
DECEMBER 31, 2013**

Department	Description
856	EMPLOYEE BENEFITS
859	WORKERS COMPENSATION
861	LEGAL DEPARTMENT
862	CORPORATE SERVICES
863	CORPORATE SECURITY
864	INFORMATION SECURITY
870	IT STRATEGY & MANAGEMENT
871	IT INFRASTRUCTURE & ARCHITECT
872	CUSTOMER SYSTEMS SUPPORT
873	ENTERPRISE SYSTEMS SUPPORT
874	DESKTOP & CLIENT SERVICES
875	RADIO OPERATIONS
876	TELECOMMUNICATIONS
877	WAN SERVICES
878	TECHNICAL SERVICES
879	PROJECT CONTROLS OFFICE
880	CIPS Compliance
889	RISK MANAGEMENT
890	REVENUE ASSURANCE
891	CORPORATE TREASURY
893	SR VP & CFO
894	CORPORATE FINANCE
900	PRESIDENT & CEO
901	HOME SVC SOLUTIONS ADMIN
905	KCPL RECEIVABLES CO
906	KCREC ELIMINATION COMPANY
907	KCREC BAD DEBT
917	GMO RECEIVABLES CO
918	GREC ELIMINATION
919	GREC BAD DEBT
920	GENERAL USE KCPL
921	GENERAL DELIVERY USE
922	GENERAL GENERATION USE KCPL
923	GENERAL GENERATION USE SJLP
924	GENERAL GENERATION USE MOPUB
925	GENERAL USE GPES
927	GENERAL USE WCNO
929	PAYROLL LOADING
931	GENERAL USE MPSMS
933	GENERAL USE MPSGP
934	GENERAL USE MPSPC
936	GENERAL USE MGI
937	GENERAL USE GBH
938	GENERAL USE ENI

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF DEPARTMENTS**  
**DECEMBER 31, 2013**

Department	Description
940	GENERAL USE HLDCO
941	GENERAL USE GPTHC
956	GENERAL USE FGAS
960	GENERAL USE KLT
961	GENERAL USE KLTIV
964	GENERAL USE KLTG
965	GENERAL USE KCP&L Solar
971	GENERAL SUPPORT USE SJLP
972	GENERAL SUPPORT USE MOPUB
977	GENERAL USE MPSCH
978	GENERAL USE MPSNC
979	GENERAL USE MPSCC
980	GENERAL USE PARNT
981	GENERAL DELIVERY USE SJLP
982	GENERAL DELIVERY USE MOPUB
983	GENERAL USE ECORP
984	GENERAL USE NREG
985	LAKE ROAD STATION
990	GENERAL USE MPSFC
991	GENERAL USE MZPNE
996	GENERAL USE TRNSU
998	GENERAL USE SJINV
999	SUSPENSE

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF ACCOUNTS**  
**DECEMBER 31, 2013**

Account	Description	Account Type
101000	PLANT IN SERVICE	A
101100	PROPERTY UNDER CAPITAL LEASES	A
101328	NUCLEAR PROD DISALLOWED FAS 90	A
101330	PLANT IN SERVICE ARO	A
102000	PLANT PURCHASED OR SOLD	A
105000	PLANT HELD FOR FUTURE USE	A
106100	COMPLETE NOT CLASSIFIED IN CPR	A
107000	CONSTRUCTION WORK IN PROGRESS	A
107010	CWIP ELEC ADJUSTMENTS	A
107730	CWIP INDUSTRIAL STEAM	A
108000	RETIREMENT WORK IN PROGRESS	A
108010	RWIP TEMP ADJUSTMENTS	A
108011	ACCUM DEPR ORIGINAL	A
108328	ACCUM DEPR NUCL DISALWD FAS90	A
108330	ACCUM DEPR ARO	A
108399	ACCUM DEPR GEN PLT OTHR PROP	A
108400	COR TRSFERRED TO REG ASSET	A
108730	ACCUM DEPR IND STEAM	A
111007	ACCUM AMORT CAPITAL LEASE	A
111011	ACCUM AMORT LTD TERM ADJ	A
118002	OTHER UTILITY PLANT IN SERVICE	A
119003	OTHER ACCUM DEPR ORIGINAL	A
119300	OTHER ACCUM DEPR CORP	A
120100	NUCL FUEL IN PROCESS	A
120101	NUCL FUEL COSTS AFDC ACCR	A
120220	NUCL FUEL STOCK MAT & ASSEM	A
120330	NUCL FUEL IN REACTOR	A
120440	NUCL FUEL SPENT FUEL	A
120561	NUCL FUEL AMORTZ PROVISION	A
121000	NONUTILITY PROPERTY	A
122700	ACCUM DEPR&AMORT NON UTIL PROP	A
123100	INVESTMENT IN SUBS	A
124001	OTH INVEST CONVERSION ONLY	A
124002	OTH INVEST CLUB MEMBR&MISC STK	A
124003	OTH INVEST EMISSION ALLOWANCE	A
124010	OTH INVEST CONCORDIA IND DEV	A
124018	OTH INVEST HOUSING MO1994&1996	A
124022	OTH INVEST HOUSING MO 1997	A
124110	OTH INVEST WCNOB COMMON STOCK	A
124120	OTH INVEST WCNOB	A
124121	OTH INVEST WCNOB INS LOANS	A
124576	OTH INVEST WNC EARNINGS	A
124659	OTH INVEST LLP	A
124700	OTH INVEST-TRANSOURCE	A

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF ACCOUNTS**  
**DECEMBER 31, 2013**

Account	Description	Account Type
128000	OTH SPEC FUNDS INSURANCE	A
128001	OTH SPEC FUNDS DECOM TRUST MO	A
128002	OTH SPEC FUNDS DECOM TRUST KS	A
128003	OTH SPEC FUNDS SRSI DEP	A
128100	OTH SPEC FUND RABBI TR NORTHRN	A
128110	OTH SPEC FUND RABBI TR GOLD TR	A
128120	OTH SPEC FUND COLI MASS MUTUAL	A
131000	CASH CIS	A
131002	CASH RECLASSIFIED TO A P	A
131003	CASH BANK OF AMERICA WCNO	A
131010	CASH UMB GMO RETAIL LOCKBOX	A
131011	CASH UMB GMO WHOLESALE LOCKBOX	A
131030	CASH GENERAL FUND	A
131035	CASH KCPL DISBURSE ACCT	A
131158	CASH UMB ACCT LINK ADVANTAGE	A
131160	CASH ELECTRONIC LOCKBOX	A
131161	CASH RPPS CONCENTRATION	A
131165	CASH AR CONCENTRATION	A
131220	CASH CIS LOCKBOX	A
131232	CASH BANK OF MONTREAL (CND\$)	A
131233	CASH BANK OF MONTREAL (USD)	A
131300	CASH MAIN ACCNT (RECV CO/FGAS)	A
131301	CASH CONTROLLED DISBURSEMENT	A
131400	CASH CONCENTRATION	A
131401	CASH AP CONTROL DISBURSE	A
131402	CASH CUST REF CONTROLLED DISB	A
131403	CASH PAYROLL CONTRL DISB	A
131404	CASH INTEGRTD REC CNTRL DISB	A
131406	CASH UMB MISC AR	A
131407	CASH CUSTOMER PMTS	A
131408	CASH RIGHT OF WAY PTD	A
131511	CASH OTHER	A
134005	OTHER SPEC DEPOSIT BNP PARIBAS	A
134201	OTHER SPEC DEP NYMEX HEDGE	A
134501	OTHER SPECIAL DEPOSITS	A
135000	WORKING FUNDS	A
135001	WORKING FUND CASHIERS	A
135020	WORKING FUNDS WCNO	A
136005	TEMP CASH INVEST MONEY MARKET	A
136020	TEMP CASH INVEST MONEYMKTCHASE	A
141000	NOTES RECEIVABLE	A
142001	CUST ACCOUNTS RECEIVABLE	A
142002	CUST AR CLEARING	A
142004	CUST AR CIS UNPOSTED PMTS	A

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF ACCOUNTS**  
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Account	Description	Account Type
142005	AR SOLD TO VICTORY	A
142007	CUST A/R STREET LIGHTS	A
142009	CUST AR NSF CHECKS	A
142012	CIS LINE EXTENSION CLEARING	A
142013	CUST A/R DISCOUNT REC CO	A
143006	OTHR AR FREIGHT	A
143012	OTHR AR OTHR PAYROLL WH	A
143013	OTHR AR EDE IATAN CONSTR BILLD	A
143015	OTHR AR KEPCO IAT CONSTR BILLD	A
143017	OTHR AR MJMEUC IAT CONSTRBILLD	A
143018	OTHR AR EDUCATIONAL ASSISTANCE	A
143019	OTHR AR EMPL VACATION BOUGHT	A
143023	OTHR AR MATERIAL RETURNED	A
143024	OTHR AR MATERIAL LOANED	A
143025	OTHR AR MATERIAL SOLD	A
143028	OTHR AR DFD MDSE PR DEDUCT	A
143100	OTHR AR MISCELLANEOUS	A
143102	OTHR AR WHLSALE PWR SALE UNBIL	A
143106	OTHR AR DAMAGE CLAIMS	A
143107	OTHR AR NON REGULATED CIS	A
143200	OTHR AR KGE LACYGNE OPS	A
143201	OTHR AR KGE LAC OPS UNBILL	A
143203	OTHR AR KGE WCNOG OPS BILLED	A
143207	OTHR AR KGE LAC CONSTR UNBILL	A
143222	OTHR AR KCPL WCNOG	A
143400	OTHR AR EDE IATAN OPS	A
143401	OTHR AR EDE IATAN OP UNBILLD	A
143407	OTHR AR EDE IAT CONSTR UNBILLD	A
143450	OTHR AR TAX INTEREST	A
143500	OTHR AR KEPCO IATAN OP BILLED	A
143501	OTHR AR KEPCO IATAN OP UNBILLD	A
143507	OTHR AR KEPCO IAT CONSTRUNBILL	A
143600	OTHR AR MJMEUC IATAN OP BILLD	A
143601	OTHR AR MJMEUC IAT OP UNBILLD	A
143607	OTHR AR MJMEUC IATCONSTRUNBILL	A
143826	OTHR AR SMARTGRID DEM GRANT	A
144001	ACCUM PROV UNCOLL ACCT	A
144003	ACCUM PROV UNCOLACCT WORRYFREE	A
144007	ACCUM PROV UNCL ACC DSC REC CO	A
145000	NOTES RECEIVABLE IC	A
145001	NOTES RECEIVABLE MONEY POOL	A
145309	NOTES RECEIVABLE AR SALE	A
146000	ACCOUNTS RECEIVABLE IC	A
146400	DIVIDEND RECEIVABLE	A

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF ACCOUNTS**  
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Account	Description	Account Type
151100	FUEL STOCK-COAL	A
151300	FUEL STOCK-OIL	A
151400	FUEL IN TRANSIT	A
151502	FUEL STOCK-PROPANE	A
151504	FUEL IMBALANCE NATURAL GAS	A
151550	FUEL STOCK-TIRES	A
151600	UNIT TRAIN LEASE-OTHER	A
151680	UNIT TRAIN CLEARING	A
151690	UNIT TRAIN BALANCE CARRYFORWRD	A
154000	PLANT MATERIAL AND SUPPLIES	A
154010	PLANT MATL&SUPPLIES SENT REBLD	A
154100	PLANT MATERIAL&SUPPLY DEPOSITS	A
154200	FUEL ADDITIVES	A
154400	PLANT M&S TRANSFERS	A
154500	PLANT M&S JEC	A
154550	PLANT M&S IATAN	A
154553	PLANT M&S IATAN EDE	A
154554	PLANT M&S IATAN MJMEC	A
154555	PLANT M&S IATAN GMO	A
154556	PLANT M&S IATAN KEPCO	A
154570	PLANT M&S LACYGNE	A
154576	PLANT M&S LACYGNE WESTAR	A
154581	PLANT M&S WOLF CREEK STATION	A
154610	PLANT M&S VEH FUEL WARRENSBURG	A
154620	PLANT M&S VEH FUEL F&M	A
154630	PLANT M&S VEH FUEL NORTHLAND	A
154640	PLANT M&S VEH FUEL DODSON	A
154650	PLANT M&S VEH FUEL JOHNSON CTY	A
154660	PLANT M&S VEH FUEL ST.JOE	A
154661	PLANT M&S VEH FUEL LEESUMMIT	A
154662	PLANT M&S VEH FUEL BELTON	A
154670	PLANT M&S VEH FUEL SOUTHLAND	A
158100	EMISSION ALLOWANCES	A
158500	EMISSION ALLOWANCES-REC	A
163020	STORES EXPENSE UNDISTRIBUTED	A
163100	STORES EXP UNDIST WCNOG	A
163200	STORES EXP UNDIST PROD	A
163210	STORES EXP UNDIST PROD PPV	A
163250	STORES EXP UNDIST MISC VOUCHR	A
163300	STORES EXP UNDIST T&D	A
163310	STORES EXP UNDIST T&D PPV	A
163400	STORES EXP UNDIST JO IATAN	A
163500	STORES EXP UNDIST JO LACYGNE	A
165001	PREPAYS GENERAL INSURANCE	A

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF ACCOUNTS**  
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Account	Description	Account Type
165004	PREPAYS POSTAGE	A
165008	PREPAYS OTHER	A
165011	PREPAYS GEN EXP WCNO	A
165201	PREPAYS GROSS RECPTS TAX KCMO	A
165202	PREPAYS GROSS RECPTS TAX OTHER	A
172001	RENTS RECEIVABLE POLE RENTALS	A
173000	ACCRUED UNBILLED UTILITY REV	A
173002	ACCRUED UNBILLED REVENUE STEAM	A
174300	ACCR ASSET CUR H&W ACTIVE EMPLS	A
174400	ACCR ASSET CURR INCOME TAX REC	A
174500	ACCR ASSET CUR DEFDR WCNO OUT	A
174600	ACCR ASSET CURR STATE TAX CRDT	A
174800	ACCR ASSET CURR REC'S	A
176101	GAS DERIVATIVES CURRENT	A
176102	GAS DERIVATIVES MTM INCOME	A
176505	GAS DERIVATIVES LT	A
181000	UNAMORTIZED DEBT EXPENSE	A
182310	REG ASSET NONPLT AFDC RATE BSE	A
182311	REG ASSET NONPLT AFDC AMORT	A
182329	REG ASSET KS IATAN 1	A
182330	REG ASSET ARO	A
182360	REG ASSET PENSION KS 2010	A
182361	REG ASSET PENSION NO RATE BASE	A
182362	REG ASSET PENSION 0 KS	A
182365	REG ASSET FAS 1580PENSIONS	A
182366	REG ASSET FAS158 OPEB	A
182367	REG ASSET PENSIONS MO	A
182368	REG ASSET PENSIONS JP	A
182370	REG ASSET ACCRUED QCA	A
182371	REG ASSET FAS158 REMSRMT PEN	A
182373	REG ASSET GMO OPEB	A
182374	REG ASSET FAS88 2011	A
182375	REG ASSET GMO ERISA MIN	A
182377	REG ASSET GMO TRACKER	A
182380	REG ASSET ACCRUED FAC	A
182395	REG ASSET FAS109	A
182400	REG ASSET COR XFER FRMDEPR RES	A
182419	REG ASSET MTM LOSS	A
182426	REG ASSET MO IATAN 1 & COMMON	A
182429	REG ASSET MO JURISDIC REFUEL	A
182431	REG ASSET KS TALENT ASSESSMENT	A
182435	REG ASSET MO R&D CONSULTNG FEE	A
182440	REG ASSET MO CUST PROGRAM	A
182441	REG ASSET KS CUST PROGRAM	A



**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF ACCOUNTS**  
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Account	Description	Account Type
182453	REG ASSET 2007 KS RATE FILING	A
182455	REG ASSET 2008 KS RATE CASE	A
182456	REG ASSET 2007 KS TALENT ASSMT	A
182457	REG ASSET 2007 KS EMPLOY AUG	A
182458	REG ASSET 2007 MO TALENT ASSMT	A
182485	REG ASSET SJLP ACQUISITION	A
182490	REG ASSET KS ECA	A
182491	REG ASSET SJLP STORM DAMAGE	A
182492	REG ASSET KS TRANSITION COSTS	A
182493	REG ASSET MO TRANSITION COSTS	A
182494	REG ASSET 2010 MO RATE CASE	A
182495	REG ASSET 2010 KS RATE CASE	A
182496	REG ASSET MO DSM ADVERTISING	A
182497	REG ASSET MO ECO RELF PILT PGM	A
182498	REG ASSET MO JURIS DSM ADVERT	A
182502	REG ASSET MO IATAN 2	A
182505	REG ASSET 2012 KS RATE CASE	A
182510	REG ASSET KS PROPERTY TAX RIDR	A
182512	REG ASSET IATAN2 AND COM TRACK	A
182513	REG ASSET SOLAR REB AND REC'S	A
182514	REG ASSET MO FLOOD	A
182515	REG ASSET KS FLOOD	A
182516	REG ASSET KS ORVS	A
182525	2015 KCPL KANSAS RATE CASE	A
182530	REG ASSET GMO MEEIA PRG CST	A
182531	REG ASSET GMO MEEIA TD	A
182540	KCPL-MO NON-MEEIA OPT_OUT CRED	A
183000	PREL SURVEY&INVESTIG CHGS	A
184004	CLEARING FLEET	A
184032	CLEARING T&E CARDS	A
184033	CLEARING PROCUREMENT CARDS	A
184780	CLEARING DELIVERY FLD ENG TDOH	A
184781	CLEARING SUPPLY OH CONSTRUCT	A
184820	CLEARING WCNO	A
185000	TEMPORARY FACILITIES	A
185990	TEMPORARY FACILITIES BAL FWD	A
186004	MISC DEF DR SUSPENSE	A
186030	MISC DEF DR JO IATAN 2 INSURNC	A
186032	MISC DEF DR CUSTOMER NOTE REC	A
186062	MISC DEF DR GOODWILL	A
186100	MISC DEF DR BILLING WORK ORDRS	A
186107	MISCDEFDR WESTAR MGT PENSIONPLN	A
186110	MISCDEFDR WESTAR JT PENSIONPLN	A
186114	MISCDEFDR WESTAR OPEB MGMT PLN	A

**GREAT PLAINS ENERGY INCORPORATED**  
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Account	Description	Account Type
186117	MISCDEFDR WESTAR OPEB JT PLAN	A
186200	MISC DEF DR MISC WORK ORDERS	A
186205	MISC DEF DR CWIP NON UTILITY	A
186206	MISC DEF DR RWIP NON UTILITY	A
186500	MISC DEF DRARR/TCR	A
186826	MISCDEFDR SMARTGRID DEM GRANT	A
186901	MISCDEFDR CASH RECPT UNAPPLIED	A
186903	MISCDEFDR REC PAY UNAPPL ENDUR	A
188001	RESEARCH AND DEVELOPMENT	A
189000	UNAMORTIZD LOSS REACQUIRED DBT	A
190200	DEF INC TAX FEDERAL	A
190201	DEF INC TX CURR VALUATN ALLOW	A
190300	DEF INC TAX FEDERAL NOL	A
190301	DEF INC TAX STATE NOL	A
190350	DEF INC TX VALUATION ALLOW	A
190400	DEF INC TAX CURRENT ASSET OCI	A
190500	DEF INC TX FED AMT GBC CREDITS	A
190601	DEF INC TAX FASB 109	A
190602	DEF INC TAX FASB 109 MO R&D	A
201100	COMMON STOCK ISSUE	Q
201101	COMMON STOCK ISSUE EQUITY CONTR	Q
201110	COMMON STOCK ISSUE PRM CAP STK	Q
201120	COMMON STOCK ISSUE REACQ HSS	Q
204200	PREFERRED STOCK ISSUED 3.80%	Q
204400	PREFERRED STOCK ISSUED 4.50%	Q
204500	PREFERRED STOCK ISSUED 4.20%	Q
204600	PREFERRED STOCK ISSUED 4.35%	Q
207200	PREMIUM ON CAPITAL STOCK 3.80%	Q
207500	PREMIUM ON CAPITAL STOCK 4.20%	Q
210100	GAIN ON CANC REACQ COMMON STK	Q
210300	GAIN ON CANC 4% PFD	Q
210400	GAIN ON CANC 8.00 PFC	Q
210500	GAIN ON CANC 12.75 PFC	Q
210700	GAIN ON CANC RED 7.72% PFD	Q
210900	GAIN ON CANC RED 10.70 PFD	Q
210910	GAIN ON CANC REAQD 2.33 CUM PS	Q
210912	GAIN ON CANC REAQD 17.05 CUMPS	Q
211100	MISC PAID IN CAPITAL	Q
211101	MISC PAID IN CAP EQUITY CONTR	Q
211102	MISC PAID IN CAP EQTY COMP TAX	Q
211103	MISC PD IN CAP EQTY CMP TS G/L	Q
211110	MISC PAID IN CAP RTURN OF CAP	Q
211111	MISC PAID IN CAP UNEARNED COMP	Q
214900	COMMON STOCK EXPENSE	Q

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Account	Description	Account Type
216000	UNAPPR RETAINED EARNINGS	Q
216110	UNAPPR RE UNDIS SUBSD ERNGS	Q
216400	UNAPPR RE PF DIV DECL 3.80	Q
216402	UNAPPR RE PF DIV DECL 4.50	Q
216403	UNAPPR RE PF DIV DECL 4.20	Q
216404	UNAPPR RE PF DIV DECL 4.35	Q
216438	UNAPPR RE COM DIV DECL	Q
217000	REACQUIRED CAPITAL STOCK	Q
219001	AOCI GAS HEDGING	Q
219002	AOCI DEF TAX DER HEDGE	Q
219003	AOCI PENSION UNRECOG SVC COST	Q
219004	AOCI DEFTAX PEN UNREC SVCCOST	Q
219005	AOCI SUBS MIN PENS OBL	Q
219006	AOCI SUBS DER HEDGING	Q
219007	AOCI INT RATE HEDGING	Q
219008	AOCI DEF TAX INT RATE HEDGING	Q
221000	BONDS	L
222001	REACQD BONDS POLL CTL B 2023	L
222002	REACQD BONDS EIRR 2007A	L
223000	LT AFFILIATED NOTES PAY HLDCO	L
224000	OTHER LTD	L
224500	OTHER LTD CURRENT MATURITIES	L
225000	UNAMRT PREM ON LTD	L
226000	UNAMRT DISC ON LTD	L
227100	OBLIGATION UNDER CAPITAL LEASE	L
228200	INJ & DMGES BAL FWD	L
228201	INJ & DMGES WORK COMP PMT	L
228206	INJ & DMGES OTHER	L
228301	PENSION&BEN SERP	L
228302	PENSION&BEN SERP SEVERANCE	L
228310	PENSION&BEN LT LIAB MGMT	L
228311	PENSION&BEN LT LIAB JO TRUSTEE	L
228313	PENSION&BEN PST RET HLTH&LIFE	L
228332	PENSION&BEN WCNOC	L
229000	ACCUM PROV FOR RATE REFUNDS	L
230330	ARO	L
230700	ARO NUCLEAR	L
231000	NOTES PAYABLE	L
231011	NOTES PAYABLE VICTORY REC CORP	L
231300	NOTES PAYABLE COMMERCL PAPER	L
232000	ACCOUNTS PAYABLE	L
232002	AP RECLASS OF NEGATIVE CASH	L
232003	AP ACCRUED PAYROLL	L
232004	AP ACCR LIAB ANNUAL SETTL	L

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Account	Description	Account Type
232005	AP CIS REFUND	L
232006	AP CONTR RETENTION CAP WORK	L
232007	AP ACCRUED PAYROLL WCNO	L
232009	AP MO CONSMR COMPSTG USE TX	L
232010	AP KS COMPENSAT'G USE TAX	L
232019	AP PR DED EMPL SVGS PLUS	L
232020	AP UNITED WAY	L
232022	AP IBEW 412 DUES COLLECT	L
232023	AP IBEW 1464 DUES COLLECT	L
232024	AP IBEW 1613 DUES COLLECT	L
232025	AP COPE LOCAL 1464	L
232028	AP DEATH BENEF LOCAL 1464	L
232030	AP K C POWER PAC	L
232037	AP EMPLOYEE ELECTRIC ACCOUNTS	L
232039	AP INTERCHANGE	L
232040	AP JEFFREY ENERGY CNTR MOPUB	L
232048	AP WESTAR ADV OPERA LACYGNE	L
232060	AP GMO ADV WORK FUNDS IATAN	L
232061	AP EMP DIST ADV FUNDS IATAN	L
232063	AP DENTAL INS BARG UN PR DEDUC	L
232064	AP LT DISABIL INS BAR U PR DED	L
232075	AP DEPENDENT LIFE INSURANCE	L
232076	AP ACCIDENTAL DEATH	L
232077	AP EMPL LIFE INSURANCE	L
232078	AP LT DISABILITY INSUR	L
232079	AP GROUP MEDICAL INSUR	L
232081	AP KANSAS CITY ART FUND	L
232082	AP FLEX BENEFIT DENTAL INS	L
232086	AP ESP GENERAL & HOME LOANS	L
232087	AP HEALTH & WELFARE DED BAR UN	L
232088	AP EMPLOYEE PAYROLL DEDUCTIONS	L
232089	AP FLEX BENEFIT VISION INS	L
232090	AP EMPLOYEE RELIEF PR DEDUCT	L
232092	AP BU SUPPLEMENTAL LIFE INSUR	L
232093	AP PR DED AC DTH INS 1613 FLEX	L
232094	AP PR DED DP LFE INS 1613 FLEX	L
232098	AP EMPLOYER ESP	L
232099	AP EMPL DEPENDENT CARE DEDUCT	L
232101	AP ACCRUED PAYROLL SEVERANCE	L
232105	AP T&E DUE TO FROM EMPLOYEES	L
232110	EMPLOYEE CASH TO CHARITY	L
232130	AP KEPCO ADV FUND IATAN	L
232131	AP MJMEUC ADV FUND IATAN	L
232200	AP FUELS	L

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Account	Description	Account Type
232202	AP WCNOG OPS & CNSTR	L
232241	AP BIOFUEL	L
232400	AP ESTIMATED ACCRUALS	L
232401	AP ENVIRONMENTAL ACCRUALS	L
232403	AP EST ACCR LC TRANSM LINES	L
232404	AP EST ACCRUALS CEP LACYGNE	L
232405	AP EST ACCRUALS CEP IATAN	L
232406	AP CONTR RETENTION CEP IATAN	L
232407	AP CONTR RETENTION CEP LACYGNE	L
232408	AP CONTR RETENTION LC TRANSM	L
232420	AP ACCR INVENTORY RECPTS	L
233000	NOTES PAYABLE ASSOC COS	L
233003	NOTES PAYABLE MONEY POOL	L
234000	ACCOUNTS PAYABLE IC	L
234007	ACCOUNTS PAYABLE-NP RECEV CO	L
234008	ACCOUNTS PAYABLE-INT PY REC CO	L
234222	AP IC CIS TRANSFER	L
234400	ACCOUNTS PAYABLE-DIVDND PAY IC	L
235000	CUSTOMER DEPOSITS	L
235001	CUSTOMER DEPOSITS APPLIED	L
235002	CUSTOMER DEPOSITS INTERCHANGE	L
236100	TAXES ACCRUED PROPERTY	L
236101	TAXES ACCRUED SPECIAL ASSMNT	L
236110	TAXES ACCRUED SALES/USE STMI	L
236111	TAXES ACCRUED SALES/USE STM0	L
236201	TAXES ACCRUED GRT	L
236300	TAXES ACCRUED STATE CAP STOCK	L
236301	TAXES ACCRUED MO UNEMPL	L
236304	TAXES ACCRUED FED UNEMPL	L
236305	TAXES ACCRUED FICA EMPR	L
236307	TAXES ACCRUED KC EARNINGS	L
236308	TAXES ACCRUED WCNOG	L
236309	TAXES ACCRUED KS UNEMPL	L
236312	TAXES ACCRUED UNEMPL OTHER	L
236400	TAXES ACCRUED FED INCOME	L
236410	TAXES ACCRUED FIN 48 FEDERAL	L
236500	TAXES ACCRUED STATE INCOME	L
237000	INTEREST ACCRUED	L
237800	INTEREST ACCRUED TAX LIAB	L
237810	INTEREST ACCRUED FIN48 LIAB	L
237901	INTEREST ACCRUED CUST DEPOSIT	L
237903	INTEREST ACCRUED DEP INT APPL	L
238100	DIVIDENDS DECL COMMON	L
238200	DIVIDENDS DECL PFD 3.80%	L

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Account	Description	Account Type
238400	DIVIDENDS DECL PFD 4.50%	L
238500	DIVIDENDS DECL PFD 4.20%	L
238600	DIVIDENDS DECL PFD 4.35%	L
241000	TAXES PAY OTHR STATE LOCAL WH	L
241001	TAXES PAY WITHOLDING FED	L
241002	TAXES PAY FICA EMPLOYEES	L
241005	TAXES PAY MO WH TAX	L
241007	TAXES PAY KC EARNINGS	L
241009	TAXES PAY KS WH TAX	L
241202	TAXES PAY GR RECEIPTS KS	L
241203	TAXES PAY GR RECEIPTS MO	L
241511	TAXES PAY SALES STATE MO	L
241512	TAXES PAY SALES COUNTY MO	L
241513	TAXES PAY SALES CITY MO	L
241521	TAXES PAY SALES STATE KS	L
241522	TAXES PAY SALES COUNTY KS	L
241523	TAXES PAY SALES CITY KS	L
242000	ACCR LIAB CURRENT	L
242001	ACCR LIAB UNCL CHECKS CUST REF	L
242002	ACCR LIAB UNCL CHECKS AP & PAY	L
242009	ACCR LIAB VACATION WCNOG	L
242013	ACCR LIAB DOLLAR AID CONTRIB	L
242014	DOLLAR AIDE CO MATCHING \$	L
242016	ACCR LIAB DEF COMP KCPL	L
242017	ACCR LIAB ADMIN FEE AR SALE	L
242031	ACCR LIAB POSTRETIREMENT	L
242032	ACCR LIAB SERP	L
242300	ACCR LIAB IBNR H&W CLAIMS	L
242900	ACCR LIAB VACATION PAID CURRNT	L
242901	ACCR LIAB VACATION LIAB	L
242902	ACCR LIAB VACATION PAID	L
242903	ACCR LIAB VACATION PURCHASED	L
242909	ACCR LIAB VACATION BAL FWD	L
243100	CAPITAL LSE OBLIG CURRENT	L
245101	DERIV INST LIAB GAS	L
252000	CUSTOMER ADVANCES CONSTRUCTION	L
253005	OTH DEF CR JEC LEASE	L
253006	OTH DEF CR ENVIRONMENTA	L
253007	OTH DEF CR LARGE CAPITAL	L
253008	OTH DEF CR IATAN LOCKTON INSUR	L
253010	OTH DEF CR LACYGNE CWIP AFUDC	L
253021	OTH DEF CR LOSS LEASE RESERVE	L
253023	OTH DEF CR RENT LT PORTION	L
253025	OTH DEF CR LEASE 1KC PLACE	L

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Account	Description	Account Type
253100	OTH DEF CR MISC	L
253103	OTH DEF CR TOWER SITE RENT	L
253112	OTH DEF CR NON REF CIACS	L
253301	OTH DEF CR INT&COLI WCNOG	L
253303	OTH DEF CR LT COMPENSATION	L
253505	OTH DEF CR LT GAS DERIVATIVE	L
253800	OTH DEF CR MINORITY INTEREST	L
253900	OTH DEF CR PAID ABSENCES	L
253914	OTH DEF CR PAID ABSENCES CR	L
254000	OTH REG LIAB EMISSION ALLOW	L
254001	OTH REG LIAB MO GROSS MARGIN	L
254002	OTH REG LIAB ECA/FAC/QCA	L
254004	OTH REG LIAB MTM ST GAIN	L
254005	OTH REG LIAB DEF STB REPARATN	L
254006	OTH REG LIAB PPD PENSION AMORT	L
254007	OTH REG LIAB ERISA MIN	L
254009	OTH REG LIAB ERISA TRCKR AMORT	L
254011	OTH REG LIABPOWER PLANT MAINT	L
254012	OTH REG LIAB PPD PENSUNAMRTBAL	L
254013	OTH REG LIAB OPEB KS	L
254014	OTH REG LIAB OPEB MO	L
254305	OTH REG LIAB NONLEGAL REM COST	L
254326	OTH REG LIAB DECOMMISSIONING	L
254392	OTH REG LIAB MO DECOM COS	L
254393	OTH REG LIAB KS DECOM COS	L
254394	OTH REG LIAB FERC DECOM COS	L
254395	OTH REG LIAB FAS109	L
254396	OTH REG LIAB FAS 109 MO R&D	L
254496	OTH REG LIAB CR MO CAP R&D	L
254522	OTH REG LIAB KCPL LGL FEE REIM	L
254523	OTH REG LIAB 1KC LEASE ABATE	L
254528	OTH REG LIAB SJ STRM DAMG TRKR	L
254530	OTH REG LIAB GMO MEEIA PRG CST	L
254531	OTH REG LIAB GMO MEEIA TD	L
254550	OTH REG LIAB TRSNSRCE MO	L
255000	ACCUM DEF ITC	L
255520	ACCUM DEF ITC WC 1985	L
255600	ACCUM DEF ITC WF CR SALES	L
255634	ACCUM DEF ITC ELEC ALL YRS	L
255700	ACCUM DEF ITC ADV COAL CREDIT	L
255750	ACCUM DEF ITC COAL CR NON-UTIL	L
255800	ACCUM DEF ITC MISC CREDIT	L
255850	ACCUM DEF ITC MISC CR NON-UTIL	L
282137	ADFIT CAPITALIZED INTEREST	L

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Account	Description	Account Type
282237	ADSIT CAPITALIZED INTEREST	L
282410	ADIT FIN 48	L
282601	ADIT FASB 109 ADJUSTMENT	L
282611	ADIT PLANT OR OTHER PROPERTY	L
283100	ADIT OTH NUCLEAR FUEL	L
283300	ADIT OTH MISC	L
283410	FIN48 NON CURR LIAB FED	L
283510	FIN48 NON CURR LIAB STATE	L
283601	ADIT OTH FASB 109 ADJ	L
283800	ADIT OTH FED EXTRAORD ITEM	L
283801	ADIT OTH STATE EXTRAORD ITEM	L
403000	DEPRECIATION EXPENSE	E
403330	DEPRECIATION EXPENSE ARO	E
403426	DEPRECIATION EXP IAT REG ASSET	E
403730	DEPRECIATION EXPENSE IND STEAM	E
404000	AMORT LIMITED TERM	E
404100	AMORT LIMITED TERM MO RATE ORD	E
405001	AMORT OTHER INTANGIBLE PLANT	E
405010	AMORT OTHER FOR PLANT	E
407300	REGULATORY DEBITS	E
407400	REGULATORY CREDITS	E
408101	TOTIT STATE CAP STK ELEC	E
408103	TOTIT MISC OCCUP ELEC	E
408110	TOTIT EARNINGS ELEC	E
408112	TOTIT ELEC	E
408120	TOTIT PROPERTY ELEC	E
408121	TOTIT PROPERTY WOLF CREEK	E
408130	TOTIT GROSS RECEIPTS	E
408140	TOTIT FICA, FUTA, SUTA	E
408202	TOTIT PROPERTY NON UTILITY	E
409101	INCOME TAXES CURRENT FED ELEC	E
409103	INCOME TAXES CURRENT ST ELEC	E
409105	INCOME TAXES NON CURR FED ELEC	E
409107	INCOME TAXES NON CURR ST ELEC	E
409201	INCOME TAXES OTHR FED	E
409203	INCOME TAXES OTHR STATE	E
409205	INCOME TAXES OTHR NONCURR FED	E
409207	INCOME TAXES OTHR NONCURR ST	E
410110	PROV DEF INC TX FED ELEC	E
410111	PROV DEF INC TX ST ELEC	E
411109	ACCRETION EXPENSE ARO	E
411110	PROV DEF INC TX AMORT FED ELEC	E
411111	PROV DEF INC TX AMORT ST ELEC	E
411201	PROV DEF INC TX OTHR FED	E



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Account	Description	Account Type
411202	PROV DEF INC TX OTHR STATE	E
411410	INV TAX CR ADJ ELEC	E
411800	GAIN ON DISPOSITION EMMISSNS	E
413000	EXP OF PROP LEASED TO OTHERS	E
417001	REV NON UTIL WORRY FREE	E
417004	REV NON UTIL MTR BSD SURG PROT	E
417012	REV NON UTIL ENG SERVICES	E
417014	REV NON UTIL SALES&MKTG	E
417018	REV NON UTIL ENERLINK	E
417022	REV NON UTIL COLLECTFEE REC CO	E
417023	REV NON UTIL DISC REC CO	E
417024	REV NON UTIL INTERCOMPANY RENT	E
417050	REV NON UTIL MPS MERCHANT	E
417053	REV NON UTIL PRICE RISK M TO M	E
417054	REV NON UTIL MKTG PHYSICAL	E
417100	EXPENSES NON UTILITY	E
417101	EXP NON UTIL COLLECT FEE RECCO	E
417102	EXP NON UTIL PROPERTY DEPR	E
417115	EXP NON UTIL NON ASSET TRADING	E
417153	EXP NON UTIL MKTG COS PHYSICAL	E
418002	NON OP RENTAL INCOME LEASE	R
418100	EQUITY IN EARNINGS OF SUBS	R
418101	EQUITY IN EARNINGS OF ASSOC CO	R
419000	INT & DIV INC SUB	R
419002	INT & DIV INC OTHER SOURCE	R
419003	INT & DIV INC TEMP INVESTMENT	R
419006	INT & DIV INC TAX REFUNDS	R
419010	INT & DIV INC NOTES REC	R
419064	INT & DIV INC REC CO	R
419101	AFDC EQUITY FUNDS CWIP	R
419102	AFDC EQUITY FUNDS N FUEL	R
420001	INVEST TAX CREDITS KEPCO GAIN	R
420003	INVEST TAX CREDIT COAL NONUTIL	R
421000	MISC NON OP INC	E
421001	AMORT OF CIAC TAX GROSSUP	E
421003	MISC NON OP INC CIAC TX GRS UP	E
421011	MISC NON OP INC FX GAIN/LOSS	E
421060	MISC NON OP INC UNREALIZED LOSS	E
421100	GAIN DISPOSITION OF PROP	E
421200	LOSS DISPOSITION OF PROP	E
421800	MINORITY INTEREST	E
425000	MISC AMORTIZATION	E
426101	DONATIONS COMMUNITY SERVICE	E
426102	DONATIONS COMMUNITY INVEST	E

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Account	Description	Account Type
426103	DONATIONS CHARITBL CONTRIB	E
426201	LIFE INS WCNOB COLI	E
426209	LIFE INS MISC NON OPERATING	E
426300	PENALTIES	E
426402	CIV&POL FED/STATE LOBBY	E
426403	CIV&POL LOCAL LOBBY	E
426404	CIV&POL ADMIN POL ACT COM	E
426500	OTHER DEDUCTIONS	E
426510	OTHER DEDUCTS DISC SOLD REC CO	E
427000	INTEREST ON LONG TERM DEBT	E
428000	AMORT OF DEBT DISCOUNT AND EXP	E
428100	AMORT OF LOSS ON REACQ DEBT	E
429000	AMORT OF PREM ON DEBT CR	E
430000	INTEREST ON DEBT SUBS	E
430053	INTEREST ON DEBT SUBS REC CO	E
431015	OTH INT EXP ST LOANS	E
431016	OTH INT EXP UNSECURED NOTES	E
431017	OTH INT EXP CUST DEPOSITS	E
431018	OTH INT EXP MISC ACCOUNTS	E
431019	OTH INT EXP WCNOB	E
431020	OTH INT EXP SPECIAL ASSESS	E
431021	OTH INT EXP FED&ST TX ASSMNT	E
431027	OTH INT EXP GPE REVOLVER	E
431426	OTH INT EXP MO IATAN1 CRNG CST	E
431440	OTH INT EXP MO DSM CRNG CST	E
431513	OTH INT EXP MO SOL REC CRG CST	E
432001	AFDC BORROWED FUNDS CWIP	E
432002	AFDC BORROWED FUNDS WCNOB	E
440001	RESIDENTIAL SALES	R
442001	COMMERCIAL SALES	R
442004	ELEC SALES-STREET LIGHTING	R
442101	COMMERCIAL SALES PRIMARY	R
442201	INDUSTRIAL SALES PRIMARY	R
442202	INDUSTRIAL SALES SECONDARY	R
444001	PUBLIC STREET & HWY LIGHTING	R
444002	TRAFFIC SIGNAL SALES	R
445001	OTHER SALES PUBLIC AUTHORITIES	R
447012	SALES FOR RESALE CAPACITY	R
447014	SALES FOR RESALE MISC FIXED	R
447020	SALES FOR RESALE SFR RETAIL	R
447030	SALES FOR RESALE BULK	R
447031	SALES FOR RESAL INTR UN INTRST	R
447035	SALES FOR RESALE SFR WAPA	R
447101	SALES FOR RESALE PRIVATE UTIL	R

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Account	Description	Account Type
447102	SALES FOR RESALE COOP	R
447103	SALES FOR RESALE MUNICIPALIT	R
449101	PROVFORRATEREFUND RETAIL	R
450001	FORFEITED DISCOUNTS	R
451001	MISC SERV REV	R
451002	MISC SERV REV REPLACE DMGD MTR	R
451003	MISC SERV REV COLL SERVICE	R
451004	MISC SERV REV DISCONNECT SERV	R
451101	MISC SERV REV TEMP INST	R
454001	RENT FROM ELECTRIC PROPERTY	R
456010	OTHER ELEC REV WC DECOM TRUST	R
456100	OTHER ELEC REV TRANS FOR OTHRS	R
456101	OTHER ELECTRIC REV	R
456102	OTH ELEC REV RET CK SERV CHG	R
456109	OTHER ELEC REV TRANSMISSION	R
456110	OTHER ELEC REV PASS THRU EXP	R
456111	OTHER ELEC REV PASS THRU REV	R
456730	OTHER ELEC REV IND STM OPS SJP	R
456735	OTHER ELEC REV IND STM QCA	R
500000	STEAM OPS SUPERV&ENG	E
501000	FUEL EXPENSE STEAM PRODUCTION	E
501020	FUEL EXPENSE ON SYSTEM STEAM	E
501030	FUEL EXPENSE OFF SYSTEM STEAM	E
501033	FUEL EXPENSE STEAM INTER UN/ST	E
501300	FUEL EXPENSE ADDITIVES	E
501400	FUEL EXPENSE RESIDUALS	E
501450	FUEL EXP RESIDUALS LANDFILL	E
501500	FUEL HANDLING EXPENSE COAL	E
501501	FUEL HANDLING EXP OIL	E
501502	FUEL HANDLING COAL PILE MGMT	E
501503	FUEL HANDLING NEGOT TRANSP CNT	E
501504	FUEL HANDLING PLAN FUEL REQ PP	E
501506	FUEL HANDLING RECEIVE COAL	E
501507	FUEL HANDLING UNLOAD COAL	E
501508	FUEL HANDLING STACKER	E
501509	FUEL HANDLING COAL PILE	E
501510	FUEL HANDLING CONVEYER	E
501700	FUEL EXPENSE INDUSTRIAL STEAM	E
502000	STEAM OPS EXP OTHER	E
502001	STEAM OPS BOILER	E
502002	STEAM OPS FUEL	E
502004	STEAM OPS WATER	E
502005	STEAM OPS CONDENSATE	E
502012	STEAM OPS ASH	E

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF ACCOUNTS**  
**DECEMBER 31, 2013**

Account	Description	Account Type
502014	STEAM OPS APC	E
502015	STEAM OPS WTR PLLTN CNTRL	E
502020	STEAM OPS AQC PRECIPITATOR	E
502021	STEAM OPS AQC BAGHOUSE	E
502022	STEAM OPS WET GAS SCRUBBER	E
502023	STEAM OPS DRY GAS SCRUBBER	E
502024	STEAM OPS AQC SCR	E
502025	STEAM OPS ACTIVATED CO2 INJECT	E
504100	STEAM TRANSFER EXP	E
505000	STEAM OPS ELECTRIC EXP OTHER	E
505003	STEAM OPS ELE EXP TRNSF SYSTEM	E
505004	STEAM OPS ELE EXP COMP AIR SYS	E
505005	STEAM OPS ELE EXP COOLING SYS	E
505007	STEAM OPS ELE EXP FACILITIES	E
505010	STEAM OPS ELE EXP TURBINE GEN	E
505011	STEAM OPS ELE EXP AUX SYSTEM	E
506000	STEAM OPS MISC STEAM POWER EXP	E
507000	STEAM OPS RENTS	E
509000	STEAM OPS EMISSION ALLOWANCES	E
510000	MAINTENANCE SUPERVISION & ENG	E
511000	MAINT OF STRUCT STEAM	E
511002	MAINT OF STRUCT STEAM FIRE PRO	E
512000	MAINT BOILER PLANT OTHER	E
512001	MAINT BOILER PLANT UNLOAD FF	E
512002	MAINT BOILER PLANT STACKER	E
512003	MAINT BOILER PLANT FUEL YARD	E
512004	MAINT BOILER PLANT ASH	E
512005	MAINT BOILER PLANT CONVEYOR	E
512006	MAINT BOILER PLANT FUEL SYST	E
512007	MAINT BOILER PLANT AIR SYST	E
512008	MAINT BOIL PLT WATERTREAT SYST	E
512010	MAINT BOIL PLT CONDENS SYST	E
512011	MAINT BOIL PLT FURNACE SYST	E
512012	MAINT BOIL PLT AUX SYST	E
512020	MAINT BOIL PLT PRECIPITATOR	E
512021	MAINT BOIL PLT BAGHOUSE	E
512022	MAINT BOILER PLANT WET GAS SCR	E
512023	MAINT BOILER PLANT DRY GAS SCR	E
512024	MAINT BOIL PLT SCR	E
512025	MAIN BOIL ACTIVATED CO2 INJEC	E
513000	MAINT ELEC PLT OTHER	E
513001	MAINT ELEC PLT FF TURB GEN	E
513002	MAINT ELEC PLT TRANSF SYST	E
513003	MAINT ELEC PLT MAINT AUX SYS	E

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF ACCOUNTS**  
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Account	Description	Account Type
513006	MAINT ELEC PLT COOLING	E
514000	MAINT MISC STEAM PLT	E
517000	NUCLEAR OPS SUPV & ENG	E
518000	NUCLEAR FUEL EXP	E
518100	NUCLEAR FUEL EXP OIL	E
518201	NUCLEAR FUEL EXP DISPOSAL COST	E
519000	NUCLEAR OPERATIONS COOLANTS	E
520000	NUCLEAR STEAM EXPENSE	E
523000	NUCLEAR ELECTRIC EXPENSE	E
524000	NUCLEAR MISC EXPENSE	E
524100	NUCLEAR MISC EXPENSE DECOMM	E
524900	WCNOC OPS OUTAGE DEFERRAL	E
524950	WCNOC OPS OUTAGE AMORT EXP	E
528000	NUCLEAR MAINT SUPER & ENG	E
529000	NUCLEAR MAINT OF STRUCTURES	E
530000	NUCLEAR MAINT REACTOR PLANT	E
530900	WCNOC MAINT OUTAGE DEFERRAL	E
530950	WCNOC MAINT OUTAGE AMORT EXP	E
531000	NUCLEAR MAINT ELECT PLANT	E
532000	NUCLEAR MAINT MISC PLANT	E
546000	OTH PRODUCTION OPS SUPERV&ENG	E
547000	OTH PROD FUEL	E
547020	OTH PROD FUEL ON SYSTEM	E
547027	OTH PROD FUEL OFF SYS DEMAND	E
547030	OTH PROD FUEL OFF SYS OTHER	E
547033	OTH PROD FUEL INTER UN/ST	E
547100	OTH PRODUCTION FUEL HANDLING	E
547101	OTH PROD FUEL HNDL CT OIL	E
547102	OTH PROD FUEL HNDL GAS PURCH	E
547103	OTH PROD FUEL HNDL BULK OIL	E
547300	OTH PRODUCTION FUEL ADDITIVES	E
548000	OTH PWR GEN OPS WTR POLL CNTRL	E
548002	OTH PWR GEN OPS AQC	E
548003	OTH PWR GEN OPS TURBINES	E
549000	OTH PWR GEN OPS OTH MISC	E
549001	OTH PWR GEN OPS FACILITIES	E
549002	OTH PWR GENOPS AUX SYSTEMS	E
551000	OTH PWR GEN MAINT SUPV&ENG	E
552000	OTH PWR GEN MAINT STRUCTURES	E
552001	OTH PWR GEN MAINT FACILITIES	E
552002	OTH PWR GEN MAINT BULK OIL EQP	E
552003	OTH PWR GEN MAINT FIRE PROTEC	E
553000	OTH PWR GEN MAINT ELEC EQUIP	E
553100	OTH PWR GEN MAINT TURB GEN	E

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF ACCOUNTS**  
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Account	Description	Account Type
554000	OTH PWR GEN MAINT OTH MISC	E
555000	PURCHASED POWER	E
555005	PURCHASED POWER CAPACITY	E
555021	PURCH PWR ON SYS INTERCO	E
555030	PURCH PWR OFF SYS	E
555031	PURCH PWR OFF SYS INTERCO	E
555032	PURCH PWR INTERSTATE	E
555035	PURCH PWR OFF SYS WAPA	E
556000	SYSTEM CONTROL&LOAD DISPATCH	E
557000	OTH PRODUCTION OTH EXPENSES	E
560000	TRANS OP SUPERV&ENG	E
561200	TRANS OP LD DSPTCH MON&OPER	E
561300	TRANS OP LD DSPTCH SERV&SCHED	E
561400	TRANS OP LD DSPTCH CONTR&DIS	E
561600	TRANS OP LD DSPTCH SERV STUDY	E
561800	TRANS OP LDDSPPTCH RELI PLANRTO	E
562000	TRANS OP STATION EXPENSE	E
563000	TRANS OP OVERHEAD LINES A	E
563002	TRANS OP OVERHEAD LINES G	E
563010	TRANS OP OH LINES LOST TIME	E
564000	TRANS OP UG LINES	E
565000	TRANS OP TRANS OF ELEC BY OTHR	E
565020	TRANS OP TRANS RES LOAD CHG	E
565027	TRANS OP TRANS BY OTHER DEMAND	E
565030	TRANS OP TRANS BY OTHER OFFSYS	E
566000	TRANS OP MISC EXPENSE	E
567000	TRANS OP RENT EXPENSE	E
568000	TRANS OP MTCE SUPRV & ENG	E
569000	TRANS MAINT STRCT BLDG/GROUNDS	E
570000	TRANS MAINT SUBST EQP	E
570001	TRANS MAINT SUBST EQP TELECO	E
570002	TRANS MAINT SUBST EQP BREAKERS	E
570003	TRANS MAINT SUB EQP XFRMS REGS	E
570004	TRANS MAINT SUBST EQP BUS/GRND	E
570005	TRANS MAINT SUBST EQP RLY PNL	E
570006	TRANS MAINT SUBST CAPACITR BNK	E
570007	TRANS MAINT SUBST EQP BAT BKUP	E
571000	TRANS MAINT OH LINES	E
571001	TRANS MAINT OH LINES TOWERS	E
571002	TRANS MAINT OH LINES TWR LGHTG	E
571003	TRANS MAINT OH LINES STRUCTURE	E
571004	TRANS MAINT OH LINES CNDCT/DVC	E
571005	TRANS MAINT OH LINES TREE HCUT	E
571006	TRANS MAINT OH LINES TREE MCUT	E

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF ACCOUNTS**  
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Account	Description	Account Type
572000	TRANS MAINT UNDERGROUND LINES	E
573000	TRANS MAINT MISC TRANS PLANT	E
575700	TRANS OP MKT MON&COMP SER RTO	E
580000	DIST OPS SUPERV & ENG	E
581000	DIST OPS LOAD DISPATCHING	E
582000	DIST OPS STATION EXPENSE	E
583000	DIST OPS OH LINES	E
583001	DIST OPS OH TRANSFORMER	E
583002	DIST OPS OH TRSFMR CPTZD	E
584000	DIST OPS UNDERGROUND LINES	E
584001	DIST OPS UG TRANSFORMER	E
584002	DIST OPS UG TRSFMR CPTZD	E
585000	DIST OPS OPSATE ST LIGHT SY	E
585002	DIST OPS TRAFFIC SIGNALS	E
586000	DIST OPS METER EXP0CON/DISCO	E
586001	DIST OPS METER EXPENSES	E
586002	DIST OPS METER CPTZD	E
587000	DIST OPS CUSTOMER INST	E
588000	DIST OPS MISC DIST EXPENSE	E
588010	DIST OPS MISC CONTRA EXP	E
588730	DIST OPS IND STEAM	E
589000	DIST OPS RENTS	E
590000	DIST MTCE SUPRV & ENGINRING	E
591000	DIST MTCE STRUCTURES	E
592000	DIST MTCE STATION EQUIP	E
592001	DIST MTCE SUBST WELDING	E
592002	DIST MTCE TELE/SCADA	E
592003	DIST MTCE SUBST BREAKERS	E
592004	DIST MTCE SUBST TRANSFORMERS	E
592005	DIST MTCE SUBST LINE/BUS	E
592006	DIST MTCE SUBST RELAY	E
592007	DIST MTCE SUB CAPACITOR	E
592008	DIST MTCE SUB BATTERY BKUP	E
593000	DIST MTCE OH PERFORM LINE CLE	E
593001	DIST MTCE OH WOOD POLES	E
593002	DIST MTCE OH POLES/FIXTURES	E
593003	DIST MTCE OH CONDUCTORS/DEVIC	E
593004	DIST MTCE OH PROP DMG UNCOLLE	E
594001	DIST MTCE UG DIST CONDUITS	E
594002	DIST MTCE UG CONDUCTORS/DEVIC	E
594003	DIST MTCE UG PROP DMG UNCOLL	E
595000	DIST MTCE TRANSFORMERS	E
595001	DIST MTCE TRANSFM0REP DIST PO	E
595002	DIST MTCE TRANSFM0REP DIST PA	E

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF ACCOUNTS**  
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Account	Description	Account Type
595003	DIST MTCE TRANSFM REPAIR	E
596000	DIST MTCE STREET LTG & SIGNLS	E
596001	DIST MTCE ST LTG & SIG RPR OH	E
596002	DIST MTCE ST LTG & SIG RPR UG	E
596003	DIST MTCE ST LTG & SIG PROP D	E
597000	DIST MTCE METERS	E
598000	DIST MTCE MISC DIST PLT	E
598730	DIST MTCE IND STEAM	E
600999	CONVERSION STAT	S
601100	KWH GROSS GENERATION	S
601119	KWH-TRANSMISSION-ELEC-OTH	S
601140	KWH-AUXILIARY OFF-LINE USGE	S
601260	INDUSTRIAL STEAM - MMBTU'S	S
601450	TOTAL HOURS PER MONTH	S
601520	ESTIMATED LOSSES	S
601525	ESTIMATED LOSS-PR MON COR	S
601530	UNACCOUNTED KWH	S
601540	USED BY COMPANY	S
601740	PREF DIV REQUIREMENTS	S
606000	AVG COM SHARES O/S - 3 MO END	S
606010	AVG COM STK OUTSTAND-YTD	S
606020	AVG COM STK O/S - 12 MO ENDED	S
606030	AVG COM SHARES O/S - CUR MONTH	S
606040	COM SHARES ISSUED & O/S	S
606550	UNPAID LABOR HOURS	S
901000	CUST ACCOUNT SUPERVISION EXP	E
902000	METER READING EXPENSES	E
903000	CUST RECORDS/COLLECTION EXP	E
904000	UNCOLLECTIBLE ACCOUNTS	E
905000	MISC CUSTOMER ACCOUNTS EXPENSE	E
907000	CUST SERVICE SUPERVISION EXP	E
908000	CUSTOMER ASSISTANCE EXPENSE	E
909000	INFO/INSTRUCT ADVERTISING EXP	E
910000	MISC CUSTOMER SERVICE EXP	E
911000	SALES SUPERVISION EXPENSE	E
912000	SALES EXPENSE DEMO/SELLING	E
913000	SALES EXPENSE OPER/ADVERTISING	E
916000	SALES EXPENSE OPER MISC	E
920000	A&G LABOR EXPENSE	E
921000	A&G OFFICE SUPPLIES & EXPENSES	E
921090	DISCOUNTS LOST	E
921202	A&G OFFICE SUPPLIES & EXP JO	E
922000	A&G EXPENSES TRANSFERRED	E
922050	A&G EXPS XFERED COMMON USE PLT	E



**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF ACCOUNTS**  
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Account	Description	Account Type
923000	OUTSIDE SERVICES EMPLOYED	E
924000	PROPERTY INSURANCE	E
925000	INJURIES AND DAMAGES	E
926000	EMPLOYEE PENSIONS & BENEFITS	E
926200	EMPL PENSIONS & BENEFITS JEC	E
926400	EMPL PENSIONS & BENEFITS WCNOG	E
926500	EMPL PENS&BENS LOADINGS	E
926511	EMPL PENS&BENS JO OFFSET	E
926730	EMPL PENS&BENS IND STEAM	E
928000	REGULATORY COMMISSION EXPENSE	E
929000	DUPLICATE CHARGES CREDIT	E
930100	GENERAL ADVERTISING EXPENSE	E
930200	MISC GENERAL EXPENSE	E
930201	MISC GENERAL EXP BOARD OF DIR	E
930231	MISC GENERAL EXP EEI	E
930232	MISC GENERAL EXP EPRI RES SUBS	E
930242	MISC GENERAL EXP BONDS	E
931000	A&G RENT EXPENSE	E
935000	A&G MTCE OF GENERAL PLANT	E
996001	OVERHEAD TRANSFORMERS CAPITAL	E
996002	PAD MOUNT TRANSFORMERS	E
996003	CAPITAL METER and CT'S	E
996004	CAPITAL REGULATOR	E
999996	JOINT OWNER ALLOC CLEARING	A
999997	INTEGRITY DIRECT DEBIT CLRNG	A
999998	SUSPENSE	A
999999	AUTOMATED SYSTEM SUSPENSE	A

A=Asset  
E=Expense  
L=Liability  
Q=Equity  
R=Revenue  
S=Statistic

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF RESOURCES**  
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Resource	Description
1001	LABOR STRAIGHT TIME NON UNION
1005	LABOR STRAIGHT TIME UNION
1010	LABOR OVERTIME NON UNION
1015	LABOR OVERTIME UNION
1030	LUMP SUM MERIT
1035	INCENTIVE COMP PROGRAM
1040	ADDITIONAL COMPENSATION
1045	GRIEVANCE SETTLEMENT
1098	LABOR OTHER NO LOADS
1099	LABOR OTHER
1100	COST OF MATERIAL INVENTORY
1105	MATERIAL RETURNED TO INVENTORY
1110	CONCRETE, GRAVEL, DIRT, ETC.
1120	NONINVMATL MORETHAN\$100 PERITM
1125	NONINVMATL LESSTHAN\$100 PERITM
1199	OTHER MATERIALS NO LOADINGS
1200	CONFERENCES & SEMINARS
1205	FILING FEES/INCORPORATION
1210	FREIGHT/SHIPPING/DELIVERY CHGS
1215	FREIGHT ON COAL PD TO CARRIERS
1220	OFFICE AND EQUIP REPAIR/MAINT
1225	OFCEQUIP&SUPP >THAN \$100PERITM
1226	OFCEQUIP&SUPP <THAN \$100PERITM
1230	POSTAGE
1235	PRINTING EXPENSES
1240	SUBSCRIPTIONS & PUBLICATIONS
1245	SAFETY AND MEDICAL SUPPLIES
1250	UTILITIES
1255	COMPANY DUES/MEMBERSHIP FEES
1260	INDIV TECH/PROF DUES/MEMBR FEE
1266	LOT FEES
1265	PROGRAM & INCENTIVE REBATES
1270	RENEWABLE ENERGY CREDITS
1290	EMPLOYEE AMENITIES
1299	OFFICE EXPENSES OTHER
1300	ACCOUNTING SERVICES
1305	AUDIT SERVICES
1310	BENEFIT/PAYROLL ADMIN FEES
1315	COLLECTION AGENCY FEES
1316	FINANCING-COMMITMENT FEE
1317	FINANCING-ADMIN FEE
1320	CONSULTING FEES
1325	SECURITY SERVICES
1330	DIRECTORS FEES

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF RESOURCES**  
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Resource	Description
1335	ENGINEERING FEES
1340	ENVIRONMENTAL FEES
1342	FACILITIES PERMITS/INSPECT/OTH
1345	INVESTOR RELATIONS MATTERS
1350	JANITORIAL SERVICES
1355	LEGAL FEES
1365	TAX SERVICES
1370	TEMP EMPLOYEE SERVICES
1375	TRAINING SERVICES
1385	REGULATORY ASSESSMENTS-STATE
1386	REGULATORY ASSESSMENTS-FERC
1390	RTO CHARGES/FEES
1399	OTHER OUTSIDE SERVICES
1400	AIRFARE & AIRLINE BAGGAGE FEES
1405	BUSINESS MEALS
1410	LODGING
1415	MEALS BILLABLE TO OTHERS
1420	MILEAGE REIMBURSEMENT
1425	PARKING FEES
1430	MANAGEMENT PER DIEM
1435	RENTAL CAR EXPENSE
1499	TRAVEL OTHER
1500	DATA PROC SOFTWARE & SUPPORT
1504	DATA PROC HARDWARE MAINT
1505	PRINTER HARDWARE PURCHASES
1510	OTHER DATA PROC HARDWARE
1515	RADIO/MICROWAVE TWR SVC&EQUIP
1520	AV PURCHASES
1525	AV MAINTENANCE
1530	IT CONSULTING SERVICES
1535	IT PROFESSIONAL SERVICES
1599	IT COSTS OTHER
1605	CONTRACTORS PER DIEMS
1610	CONTRACTORS MEALS
1615	CONTRACTORS EQUIP RENTAL
1620	CONTRACTORS FIXED FEE
1625	CONTRACTORS LABOR
1626	CONTRACTOR OFFSITE SERVICES
1630	CONTRACTORS MATERIALS
1635	CONTRACTORS SHOPWORK
1640	CONTRACTORS STANDARD RATE
1698	CONTRCTR NO LOAD-PROP USE ONLY
1699	CONTRACTORS OTHER MISC EXP
1700	ADDITIONAL COMPENSATION EQUITY

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF RESOURCES**  
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Resource	Description
1705	EMPLOYEE EVENT MEAL
1710	EMPLOYEE GIFTS & AWARDS
1715	FINANCIAL PLANNING ALLOWANCE
1720	MEAL ALLOWANCE BARGAINING UNIT
1725	SEVERANCE PAY
1730	SPOUSE TRAVEL EXPENSE
1735	VEHICLE/TRANSPORTATION ALLOWANC
1740	BENEFITS UNIFORMS
1741	BENEFITS WELLNESS REIMBURSEMNT
1742	BENEFITS RELOCATION/MOVING EXP
1743	BENEFITS FUNERALMEMORIALCONTRI
1744	BENEFITS EDUC ASSIST & TUITION
1745	BENEFITS RECREATIONAL ACTIV
1746	BENEFITS SURVIVOR'S BENEFIT
1747	BENEFITS PHYSICAL EXAMINATIONS
1748	BENEFITS CO CONTRIB ESCP 401K
1749	BENEFITS LTD INSURANCE
1750	BENEFITS MEDICAL COVERAGE
1751	BENEFITS DENTAL
1752	BENEFITS VISION
1753	BENEFITS GROUPLIFE ACCIDNT INS
1754	BENEFITS EMPL ASSISTANCE PROG
1755	BENEFITS FLEX
1760	PENSION EXPENSE
1765	REG PENSION EXPENSE FAS87 DIFF
1770	REG PENSION EXPENSE RATE DIFF
1775	PENSION EXPENSE AMORT&OTHER
1780	POST RETIREMENT BEN H&W
1785	POST RETIREMENT REGULATORY
1790	AQUILA SERP EXPENSE
1795	GPE SERP EXPENSE
1799	EMP BENEFITS OTHER
1800	CUST INFORMATIONAL ADVERTISING
1805	CUSTOMER SAFETY ADVERTISING
1810	POLITICAL ISSUE ADVERTISING
1815	PUBLIC IMAGE ADVERTISING
1899	OTHER ADVERTISING
1900	BUSINESS GIFTS
1905	BUSINESS PROMOTION
1910	PROMOTIONAL SALES
1920	PROMOTIONAL ENTERTAINMENT
2000	CHARITABLE CONTRIBUTIONS
2005	SOCIAL & COMMUNITY GIFTS
2200	LOBBYING CONTRIBUTIONS/GIFTS

**GREAT PLAINS ENERGY INCORPORATED**  
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Resource	Description
2205	POLITICAL CONTRIBUTIONS
2300	EQUIP & STORAGE LEASE RENTALS
2305	FACILITIES LEASED
2310	FARM LEASE RENTAL
2315	AV EQUIPMENT RENTAL
2320	UNIT TRAIN LEASE
2325	TOWER/POLE LEASES
2399	OTHER LEASES & RENTALS
2500	INS AUTOMOBILE LIABILITY
2505	INS CRIME
2510	INS DIRECTORS AND OFFICERS
2515	INS GENERAL LIABILITY
2520	INS PROPERTY
2525	INS WORKERS COMPENSATION
2528	INS EXCESS WORKERS COMPENSATN
2530	INS FIDUCIARY
2535	INS CROSSROADS
2540	CYBER LIABILITY INSURANCE
2599	INSURANCE OTHER
2600	PROPERTY DAMAGE CLAIMS
2605	WORKERS COMP CLAIMS
2610	CLAIMS SETTLEMENT ACCRUALS
2699	CLAIMS OTHER
2700	TELEPHONE SERVICE/MAINT/EQUIP
2705	TELEPHONE LONG DISTANCE
2710	CELL PHONES
2799	COMMUNICATION COSTS OTHER
3000	DEPRECIATION
3100	AFUDC DEBT
3105	AFUDC EQUITY
3110	AFUDC EQUITY KS JURIS ONLY
3150	CARRYING COST
3200	AMORTIZATION DEBT EXP
3205	AMORTIZATION DEBT DISC
3210	AMORTIZATION LOSS ON REAQ DEBT
3215	AMORTIZATION MISC
3250	FINANCING-INTEREST
3300	WIP CLEARING TO PLANT IN SVC
3400	REIMB INITIAL PROV OF SVC TXBL
3405	REIMB SVC ALTER TAXABLE
3410	REIMB SVC ALTER NONTAXABLE
3415	REIMB TEMPORARY SERVICES TXBL
3420	REIMB PROPRTY DAMAG RECOV TXBL
3425	REIMB HIGHWAY RELOCATNS NONTAX

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF RESOURCES**  
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Resource	Description
3430	REIMB HIGHWAY RELOCATNS TXBL
3435	REFUND CIAC
3440	SALVAGE INSURANCE RECOVER
3445	SALVAGE PROP DAMAGE RECOVERY
3450	SALVAGE SALES & PAYMENTS
3460	SALVAGE SCRAP SALES
3465	WOLF CREEK SALVAGE
3500	BUSINESS/OCCUPAT TAX & LICENSE
3505	CITY/COUNTY TAX
3510	INCOME TAX
3515	FRANCHISE TAX
3520	PROPERTY TAX NOT CAPITALIZED
3525	PROPERTY TAXES CAPITALIZED
3530	SALES TAX
3540	USE TAX
3550	FICA TAX
3560	FUTA TAX
3570	SUTA TAX
3599	TAXES OTHER
4000	FLEET EQUIPMENT EXPN TSF
4005	NON SELF PROPELLED EQUIP
4010	OTHER MOTOR DRIVEN EQUIP
4025	VEHICLE RENT/LEASE
4030	VEHICLES
4099	FLEET OTHER
4100	WOLF CREEK/JEC OTHER
4120	TRANSOUCE OTHER
4150	WCNOC/JEC LABOR STRAIGHT TIME
4155	WCNOC/JEC LABOR OVERTIME
4200	ACCOUNTING & CIS USE ONLY
4210	DISCOUNTS LOST
5500	BILLED REVENUE
5505	UNBILLED REVENUE
5510	PROPERTY TAX REVENUE
5515	FUEL CLAUSE ADJ BILLED
5520	FUEL CLAUSE ADJ UNBILLED
5525	FUEL CLAUSE ADJ RECOVERY
5528	ECA REVENUE-BILLED
5530	ECA REVENUE UNBILLED
5535	MEEIA BILLED
5538	MEEIA UNBILLED
6000	COAL BIT
6001	PHY INV ADJ BIT
6002	DUST/FREEZE BIT

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF RESOURCES**  
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Resource	Description
6003	UNIT TRAIN BIT
6005	COAL PRB
6006	PHY INV ADJ PRB
6007	DUST/FREEZE PRB
6008	UNIT TRAIN PRB
6010	PRB FREIGHT
6011	BIT FREIGHT
6013	FREIGHT REBATES
6015	FUEL DIESEL
6016	#2 FUEL OIL
6017	PROPANE
6018	PHY INV ADJ OIL
6020	NATURAL GAS
6021	SSCGP TRANSPORT
6022	MGE TRANSPORT
6023	TX GAS TRANSPORT
6024	PANHANDLE TRANSPORT
6025	GAS RESERVATION
6026	HEDGING NATURAL GAS
6027	REFUNDS NATURAL GAS
6028	HEDGING PURCHASED POWER
6030	TIRE DERIVED FUEL
6035	BIOPELLETS
6036	LANDFILL GAS
6040	LIME
6041	AMMONIA/UREA
6042	PAC
6043	PHY INV ADJ LIMESTONE
6044	SULFUR
6045	LIMESTONE
6050	BOTTOM ASH
6055	FLY ASH
6057	FGD BYPRODUCTS
6060	SLAG
6065	OTHER GEN BYPRODUCTS
6066	PURCHASED POWER
6070	WIND REC
6071	SOLAR REC
6072	LANDFILL GAS REC
6075	SO2 AMORTIZATION
6080	SO2
6082	EMISSION ALLOWANCES
6085	NOX ANNUAL
6088	NOX SEASONAL

**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF RESOURCES**  
**DECEMBER 31, 2013**

Resource	Description
6090	IND STEAM HEDGE
6091	IND STEAM BIT
6092	IND STEAM PRB
6093	IND STEAM GAS
6094	IND STEAM OIL
6095	IND STEAM OTHER
6099	FUEL OTHER
6100	FW151110
6101	FW151111
6102	FW151120
6103	FW151121
6104	FW151130
6105	FW151131
6106	FW151140
6107	FW151141
6108	FW151142
6109	FW151143
6110	FW151144
6111	FW151145
6112	FW151150
6113	FW151151
6114	FW151180
6115	FW151181
6116	FW151190
6117	FW151191
6118	FW151210
6119	FW151211
6120	FW151310
6121	FW151320
6122	FW151380
6123	FW151390
6124	FW151510
6125	FW151810
6126	FW151811
6127	FW154200
6128	FW154201
6129	FW154210
6130	FW154211
6131	FW154212
6132	FW154220
6133	FW154222
6134	FW154223
6135	FW154230
6136	FW154231



**GREAT PLAINS ENERGY INCORPORATED**  
**LISTING OF RESOURCES**  
**DECEMBER 31, 2013**

Resource	Description
6140	TRANSMISSION CONGESTION RIGHTS
6150	UTMAINTENANCE LEASE/OWN
6151	UTMAINTENANCE-UFO-FOREIGN
6154	LUT-GLOBAL ONE/DIAL-607/615
6155	LUTRAIN-BNY/BOA/GATX-608
6156	LUTRAIN-SHAWMUT-609
6157	LEASEDUT-NEWCOURT-611
6158	LUTRAIN-FLP/FLEX LEASE-612
6159	LUTRAIN-EFG/BOA-151613
6160	LUTRAIN-BB/MACQUARIE-614
6161	LUTRAIN-MITSUI-615
6162	LUTRAIN-GERAILCAR-617
6163	LUTRAIN-WILMINGTON-618
6164	LUTRAIN-LONG TERM-616
6165	LUTRAIN-SHORT TERM-610
6166	UT EXPENSE CLEARING-680
6167	UTBAL CARRYFORWARD-690
6170	WIND REC SPEARVILLE 1
6171	WIND REC SPEARVILLE 2
6172	WIND REC SPEARVILLE 3
6173	WIND REC CIMMARON
6174	WIND REC GRAY COUNTY
6175	WIND REC ENSIGN
6176	LANDFILL GAS REC ST JOE
6177	SOLAR REC AGGREGATE 1
6178	REC SUBSCRIPTION FEE
6179	REC REGISTRATION FEE
6190	ANICLLARY SERVICES
6191	RAILCAR STORAGE
9100	PRLD TAXES
9110	PRLD PENSION
9120	PRLD EMPLY BENEFITS
9130	PRLD OTH POST RETIRE BENEFITS
9140	PRLD COMPENSATED ABSENCES
9160	PRLD INJURIES & DAMAGES
9200	FLEET LOADS
9300	MATERIAL LOADS
9400	OTHER LOADS
9500	ACCRUALS NO LOADS/ALLOCATIONS
EX01	T&E ONLY AIRFARE&AIRLINE FEES
EX02	T&E ONLY CONF/SEMINAR/TRAIN RG
EX03	T&E ONLY DUES/MEMB FEE/LICENSE
EX04	T&E ONLY EMPLOYEE GIFTS/AWARDS
EX05	T&E ONLY CASH ADVANCE/FEES

GREAT PLAINS ENERGY INCORPORATED  
LISTING OF RESOURCES  
DECEMBER 31, 2013

Resource	Description
EX06	T&E ONLY HOTEL/LODGING
EX07	T&E ONLY MEALS & ENTERTAINMENT
EX08	T&E ONLY MILEAGE
EX09	T&E ONLY MISCELLANEOUS/OTHER
EX10	T&E ONLY PERSONAL EXPENSES
EX11	T&E ONLY TELEPHONE CHARGES
EX12	T&E ONLY CAR RENTAL
EX13	T&E ONLY SAFETY SHOES
EX14	T&E ONLY SPOUSE TRAVEL APPROVD
EX15	T&E ONLY SUBSCRIPTN/PUBLICATN
EX16	T&E ONLY SUPPLIES
EX17	T&E ONLY TAXI/BUS/SHUTTLE/PARK

**GREAT PLAINS ENERGY INCORPORATED**

**RECORD KEEPING REQUIREMENTS**

The Company's affiliate transactions policies and procedures are governed by the rules and regulations of FERC and the Public Service Commission of the State of Missouri. GPE will maintain each affiliate's books and records separately and each will be maintained so affiliate transactions are auditable on the company's books. Affiliate transaction records will document the cost of transactions, the methods used to assign costs and descriptions of the services provided. Affiliate transactions will be retained for a period of at least six years or as required to meet regulatory rules. Any nonassignment of affiliate costs or variances from the costing methods outlined in the CAM will be tracked and provided for regulatory review on an annual basis.

An Affiliate Transaction Report will be submitted annually for review or as required to meet all regulatory requirements. The annual filing will include the following:

- 1) A list of affiliate entities
- 2) A description and dollar amount of all affiliate transactions
- 3) A list of all contracts between affiliates
- 4) A list of affiliate transactions without a written contract
- 5) The basis used for affiliate transactions
- 6) A Code of Conduct which discusses training, enforcements and audits.
- 7) Cost Allocation Manual

The Company will conduct periodic audits to review affiliate transactions for compliance with the CAM's documented policies and procedures and with FERC and state regulatory rules and orders.

**GREAT PLAINS ENERGY INCORPORATED**

**TRAINING**

Annually, employees are required to complete Great Plains Energy's Code of Ethical Business Conduct which includes training and proper compliance with accounting and record keeping rules and procedures, antitrust regulations, fair trading and various ethical issues. The on-line training is mandatory for all employees and requires passage of an on-line test following completion of the training and a compliance questionnaire and certification.

Also annually, certain employees are required to complete the FERC Standards of Conduct course which includes, among other things, training and proper compliance with FERC transmission affiliate rules for transmission providers. The on-line training is mandatory for certain employees and requires passage of an on-line test following completion of the training and a compliance questionnaire and certification.

New supervisors are required to complete Supervisor's Training. Beginning in 2014, a portion of the training will be dedicated to the rules governing affiliate transactions to ensure new supervisors are properly trained and informed regarding the Company's affiliate transaction policies and procedures and how they impact their departments.

In addition, employees are trained on account coding and how to code their time and other charges to properly reflect their activities. As part of the system upgrade, also referred to as the SABER (Supply Chain, Accounting, Budgeting and Enterprise

Reporting) process, training programs were initiated to provide employees information and training on chart fields, account distribution and transaction processing. The SABER curriculum included a combination of classroom, web-based and self-directed training sessions. The on-line training materials are maintained to provide continued support for accounting related questions and issues and the Accounting and Regulatory department personnel will provide individual training as requested.

In 2014, the training courses noted above will be enhanced to include more detailed information regarding state affiliate rules and expectations and employees will be requested to certify if they have knowledge of any potential abuses specific to affiliate transactions. In addition, internal communications, department Intranet sites and new employee orientation will be updated to provide additional information on affiliated entities and affiliate rules and requirements. Internal communications may include company-wide leadership meetings, various staff meetings, manager-specific communications, company-wide e-mail announcements and printed communications.

**GREAT PLAINS ENERGY INCORPORATED**

**VARIANCES**

Variance means an exemption granted by the Missouri commission from any applicable standard pursuant to the affiliate transaction rules 4 CSR 240-20.015. GPE and its affiliates may use a different pricing methodology for affiliate transactions than those described in the CAM if it is determined that the current method is not in the best interests of its regulated customers. If any such pricing variance were to occur the transaction would be documented and communicated to the applicable regulatory agencies as required for further review and approval.

To comply with Missouri affiliate transaction rule 4 CSR 240-20.015 (10) (A)2, the Company will file notice of any non-complying affiliate transaction occurrence. The notice will contain a detailed explanation of why the affiliate transaction was exempt from affiliate requirements and why the variance was in the best interest of regulated customers.

## GREAT PLAINS ENERGY INCORPORATED

## GLOSSARY OF TERMS AND DEFINITIONS

## A

**Affiliate Entity**— Companies that are related to each other due to common ownership or control.

**Affiliate Transaction**—Transactions for the purchase or sale of information, assets or services between a regulated electrical company and an affiliated entity.

**Allocation** – A process of assigning costs by distribution or apportionment when a direct method does not exist or is impractical.

## B

**Business Unit** – A separate legal company within GPE or a distinct business/regulatory division within a legal entity.

## C

**Capital Expenditure** – Expenditures that are recorded as assets on the financial books and are subtracted from revenues over an extended period of time through some form of capital recovery, i.e. depreciation.

**Control** – The power to direct or indirectly set policy for an entity. Generally requires beneficial ownership of 10% or more of the voting securities of a copy or a partnership interest.

**Corporate Support** – Providing affiliates oversight and services at the corporate level for such things as human resources, financial reporting and legal services.

**Cost Allocation Manual (CAM)**— A document of a company's cost allocation policies and related procedures. The CAM provides guidelines for affiliate transactions designed for compliance with Mo. Affiliate Transaction Rule 4 CSR 240-20.015.

**Cost Allocation Factors** – The methods or ratios used to apportion costs.

**Costs** – An expenditure or outlay of cash, other property, capital stock or services identified with goods or services purchased. Some costs may be expensed, others may be capitalized.

## D

**Depreciation** – A term used to describe the expensing of a fixed asset over a period of time, i.e. capitalized plant costs are depreciated, or expensed, over the useful life of the plant.

**Derivatives** – A financial instrument, the price of which is dependent upon the value of one or more underlying securities, equity indices, debt instruments or agreed upon pricing agreement.

**Direct Costs** – A cost that can be specifically identified with a particular business activity within a specific business unit.



## E

**E-CORP** – A business unit for MPS and SJLP costs that are not specifically identifiable to one or the other.

## F

**FERC** – Federal Energy Regulatory Commission.

**Fully Distributed Costs (FDC)** – A methodology that examines all costs of a company in relationship to the goods and services produced. Costs are assigned either through a direct or allocated approach, or through a general allocation.

## G

**GAAP** – Generally accepted accounting principles.

**GMO** – A wholly owned subsidiary of Great Plains Energy Incorporated, whose primary purpose is to provide electricity to customers within its regulated Missouri territories of MPS and L&P.

**GMO Receivables Company** – GMO Receivables Company is a wholly owned subsidiary of GMO to whom it sells its' retail electric accounts receivable.

**GPE** – Great Plains Energy Incorporated, the holding company.

**GPE Transmission Holding Company, LLC** – a GPE subsidiary which holds 13.5% of Transource Energy, LLC, a transmission joint venture project.

**GPES (or Service Company)** – Great Plains Energy Service Company, a subsidiary of GPE.

## I

**Indirect Costs** – Costs that are allocated because they cannot be identified with a particular service or business unit.

## K

**KCC** – The State Corporation Commission of the State of Kansas.

**KCP&L** – Kansas City Power & Light Company, a wholly owned subsidiary of Great Plains Energy, whose purpose is to provide electricity to customers within its regulated service territory in Missouri and Kansas.

**KCP&L Receivables Company** – KCP&L Receivables Company is a wholly owned subsidiary of KCP&L to whom it sells all of its' retail electric accounts receivable.

**KCP&L Solar** – A wholly owned subsidiary of KLT, that sells solar systems or solar service agreements.

**KLT** – KLT Inc. is a wholly owned non-regulated subsidiary of Great Plains Energy.

## L

**L&P** – St. Joseph Light & Power, a regulated division within GMO.

## **M**

**Market Price** – The value of a good or service generally substantiated by competitive transactions, auction prices or appraisal values.

**Massachusetts Formula** – A general allocator used to distribute common costs benefiting more than one business unit.

**MPS** – Missouri Public Service, a regulatory division within GMO.

**MPSC** – Public Service Commission of the State of Missouri.

## **P**

**Preferential Service** – Action by a regulated company that gives an affiliated entity an advantage over its competitors.

## **T**

**Transfer Pricing** – the pricing of goods and services between affiliated entities.

**Transource Energy, LLC** – A joint venture between GPE and American Electric Power formed in 2012 to pursue competitive transmission projects.

## **V**

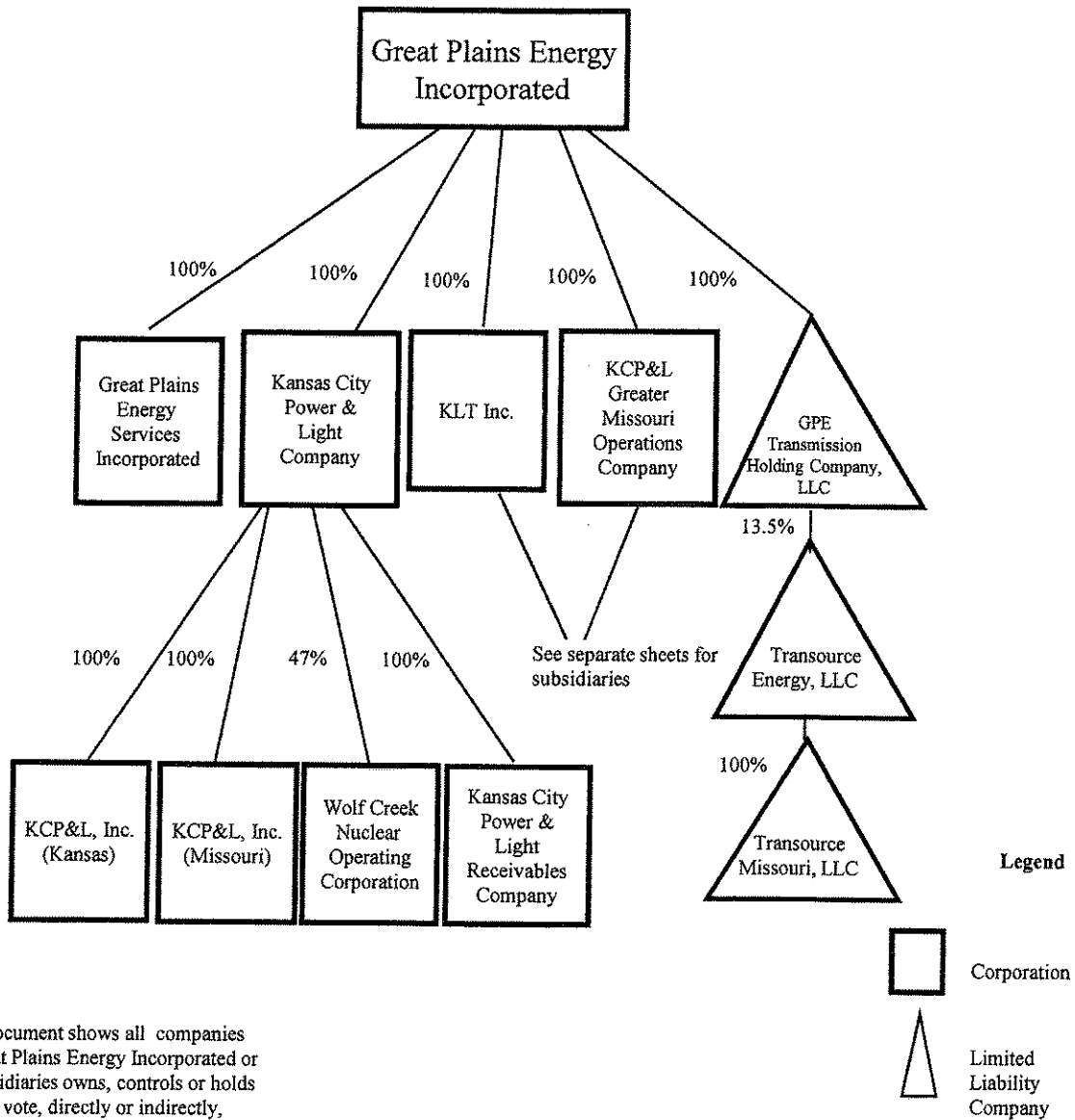
**Variance** – An exemption granted by a regulatory commission for any applicable standard or rule.

## **W**

**WCNOC** – Wolf Creek Nuclear Operating Corporation. Reported as part of the KCP&L.

# GREAT PLAINS ENERGY INCORPORATED

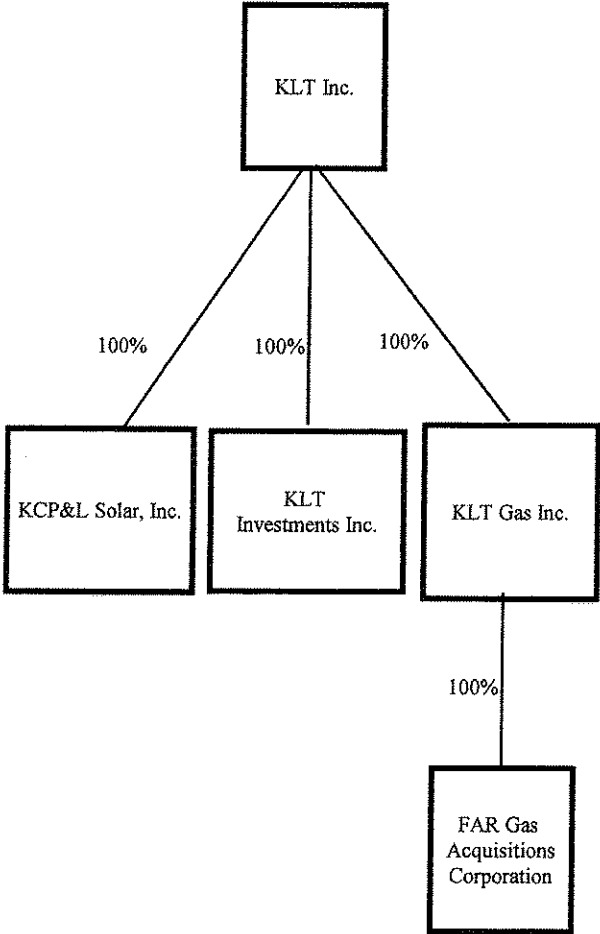
## Organizational Structure



Note: This document shows all companies in which Great Plains Energy Incorporated or one of its subsidiaries owns, controls or holds with power to vote, directly or indirectly, 10% or more of the voting securities. Interests with no or limited voting rights in general or limited partnerships are either omitted or described in notes.

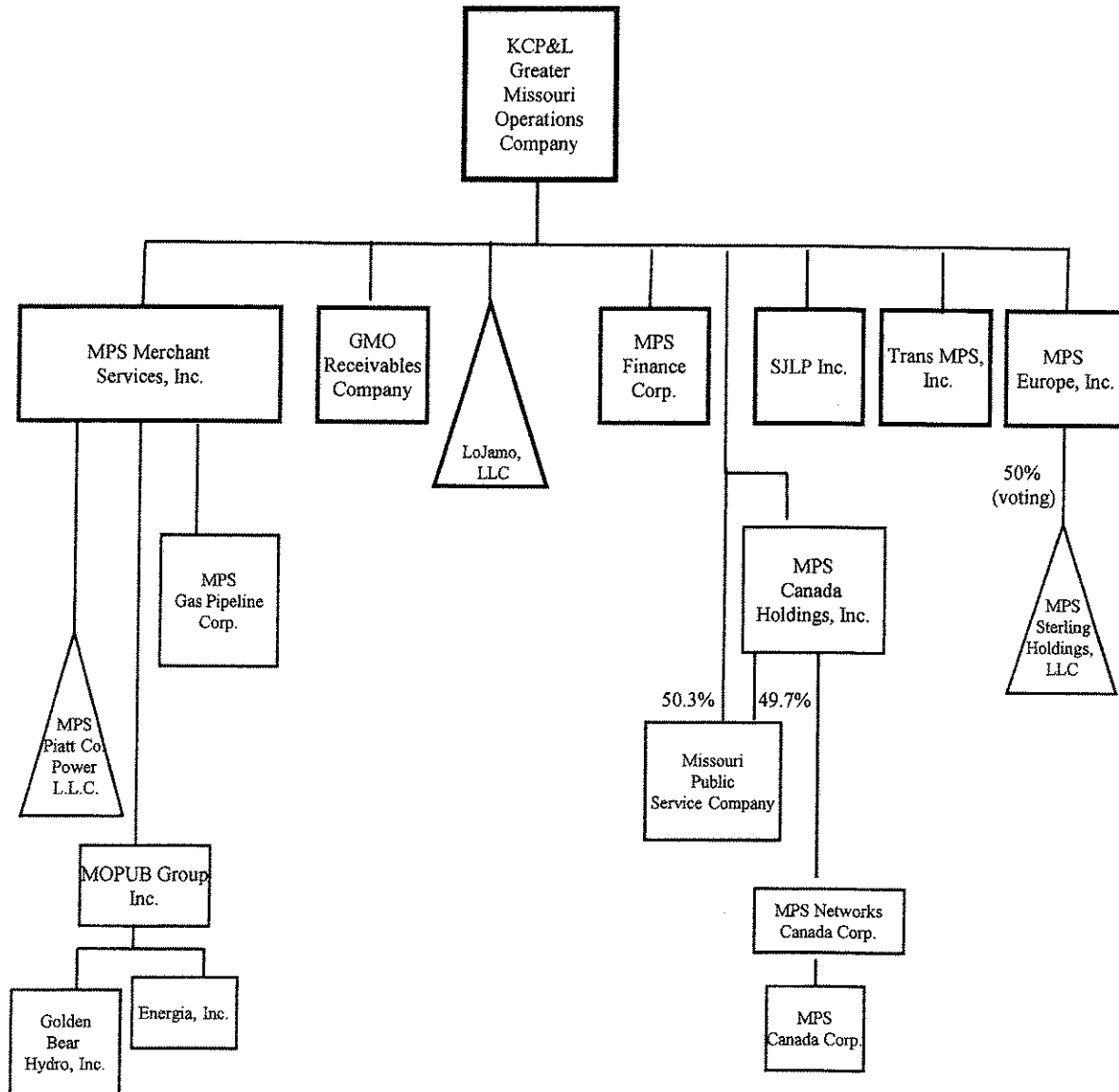
# GREAT PLAINS ENERGY INCORPORATED

## Organizational Structure



# GREAT PLAINS ENERGY INCORPORATED

## Organizational Structure



Notes: (a) All wholly-owned companies except where indicated  
 (b) Golden Bear Hydro, Inc. and Energia, Inc. hold a 0.5% general partnership and 99.0% limited partnership interest, respectively, in G.B. Hydro Partners L.P. which in turn holds a 50% partnership interest in Mega Renewables.

# GREAT PLAINS ENERGY INCORPORATED

## Organizational Structure

APPENDIX  
A

### Revisions to Organizational Structure Chart:

1. Original Issuance on September 22, 2004.
2. Revised on February 11, 2005 to reformat and to reflect sale of Worry Free Service, Inc. and dissolution of Forest City Gathering, LLC.
3. Revised on March 14, 2005, to reflect that KLT Gas Inc. is not an Energy Affiliate.
4. Revised on October 12, 2005, to reflect dissolution of Advanced Measurement Solutions, Inc.
5. Revised on October 19, 2005, to reflect dissolution of Municipal Solutions, L.L.C. and Telemetry Solutions, L.L.C.
6. Revised on October 25, 2005, to reflect dissolution of Copier Solutions, LLC.
7. Revised on December 28, 2005 to reflect dissolution of Great Plains Power Incorporated and to correct the name of KLT Energy Services on slide 5.
8. Revised on May 24, 2006, to reflect dissolution of KLT Gas Operating Company.
9. Revised on June 6, 2006, to reflect merger of KLT Investments II Inc. into KLT Inc.
10. Revised on June 12, 2006, to reflect dissolution of Apache Canyon Gas, L.L.C.
11. Revised on June 26, 2006, to reflect merger of Forest City, LLC into KLT Gas Inc.
12. Revised on April 23, 2007, to reflect dissolution of Patrick KLT Gas, LLC.
13. Revised on June 11, 2007, to reflect issuance of stock by Gregory Acquisition Corp. to Great Plains Energy. Deleted slide depicting only KLT Inc. – KLT Telecom Inc.
14. Revised on October 1, 2007, to reflect creation of Strategic Receivables, LLC.
15. Revised on January 2, 2008, to reflect transfer of Home Service Solutions Inc. from Kansas City Power & Light to KLT Inc.
16. Revised on June 5, 2008, to reflect the sale of Strategic Energy and the dissolution of Custom Energy Holdings, L.L.C.
17. Revised on July 7, 2008, to reflect the merger of Innovative Energy Consultants, Inc. and KLT Energy Services Inc. into KLT Inc.
18. Revised on July 22, 2008, to reflect the acquisition of Aquila, Inc., effective July 14, 2008.
19. Revised on October 23, 2008, to reflect name changes of Aquila, Inc. and certain subsidiaries effective October 17, 2008.
20. Revised on December 31, 2008 to reflect dissolution of KLT Telecom Inc. effective December 31, 2008.
21. Revised on April 6, 2009, to reflect dissolution of Aquila Energy (Bermuda) Ltd. effective December 19, 2008, and to correct ownership interests in Missouri Public Service Company.
22. Revised on July 2, 2009, to reflect merger of MPS NZ, Limited into Trans MPS, Inc. on June 18, 2009, and the issuance of stock by KCP&L, Inc. (a Missouri corporation) and KCP&L, Inc. (a Kansas corporation) to Kansas City Power & Light Company.
23. Revised on November 20, 2009, to reflect merger of MPS Colorado, LLC into Trans MPS, Inc. effective August 21, 2009, termination of Levasy Jagdverein, LLC effective August 26, 2009, the pending liquidation of Aquila Energy Re Ltd., and clarification of interests in G.B. Hydro Partners, L.P. and Mega Renewables.
24. Revised on December 1, 2009, to reflect creation of GMO Receivables Company as a subsidiary of KCP&L Greater Missouri Operations Company.
25. Revised on December 7, 2009, to reflect the dissolution of Aquila Energy Re Ltd.
26. Revised on May 11, 2010, to reflect the merger of Everest Global Technologies Group LLC and Everest Holdings II, LLC into Trans MPS, Inc. effective March 31, 2010.
27. Revised on April 4, 2012, to reflect formation of Transource Energy, LLC with AEP Transmission Holding Company, LLC effective March 22, 2012, and the formation of GPE Transmission Holding Company, LLC effective April 2, 2012.
28. Revised on June 19, 2012, to reflect formation of Transource Missouri, LLC effective June 19, 2012.
29. Revised on August 23, 2013, to reflect name change of Home Service Solutions Inc. to KCP&L Solar, Inc., effective August 23, 2013, as well as to reflect the dissolution of MZ Nebraska Partners in 2012.

Last Revised August 23, 2013

**GREAT PLAINS ENERGY INCORPORATED**  
**DESCRIPTION OF SERVICES PROVIDED BY KCP&L**

**Corporate Services**

Corporate Services is responsible for providing information technology, purchasing and facilities and resource protection services.

**Information Technology:** Supports existing applications, technology and infrastructure to ensure business continuity and leverage capabilities. Systems include CIS, PeopleSoft, desktop, real-time systems, radio and telecommunications.

**Purchasing:** Provides procurement services in acquiring goods and services for operations, maintenance and construction projects.

**Facilities:** Responsible for planning and management of existing company buildings and grounds as well as new building construction and remodeling. Also provides print, courier, mailroom and records management services.

**Delivery**

Delivery is responsible for providing customer, transmission and distribution services. This includes business performance services, claims services, customer services, major outage event management services, energy efficiency and demand response services, metering, resource management, safety training and incident response services. Delivery also includes transmission and distribution operations, maintenance and construction, engineering, planning and compliance.

**Business Performance Services:** Develops and gathers data to create financial and reliability delivery reports.

**Claims Services:** Administers claims received for property damage and/or service issues.

**Community Liaison and Communications Services:** Acts as a liaison with government agencies, civic organizations and other community stakeholders.

**Customer Services:** Receives and processes customer requests through all customer contact channels; answers customer questions, creates and enters service orders, educates customers and manages energy assistance programs. Also records meter data and manages field collection process at the customer premise, invoices customers, manages payment process and investigates complaints.

**Economic Development Services:** Manages and administers business development initiatives, and programs for retention, expansion and recruitment of customers.

**Energy Efficiency and Demand Response Service (EE/DSM):** Identifies and develops EE/DSM projects including market analysis, technology reviews, load research and tariff development. Also provides marketing and education of EE/DSM programs to customers.

**Major Outage/Catastrophic Event Management Services:** Provides “command and control” management including allocation of resources, communication with stakeholders, coordination with the Mutual Assistance Group, and analysis of operation and performance data.

**Metering and Infrastructure Technology Services:** Plans, designs and implements integrated technologies to supply, manage, and enable more efficient use of energy for utility and customers.

**Resource Management:** Provides supervision of resource procurement, including strategic sourcing, vendor development, order and supplier management, consignment systems and contract governance. Also manages vegetation, infrastructure and fleet services.

**Safety Training and Incident Response Services:** Creates and presents public safety education and training demonstrations and responds to incidents of personal injury and property damage.

**Transmission and Distribution Construction Maintenance Management:** Analyzes coordinates and supports work for system expansion, system improvements, construction and corrective and preventive maintenance. Also provides patrolling services of infrastructure and act as company liaison.

**Transmission and Distribution Operations and Maintenance:** Provides first response to outage and irregular system operations and coordinates and supports work to restore service.

**Transmission, Distribution and Substation Engineering and Asset Management:** Analyzes, coordinates and supports work for delivery and substation system expansions, improvements, and provides corrective and preventive maintenance. Also provides engineering, planning, design, mapping services, right-of-way and zoning services.

**Transmission Policy, Planning and Compliance Services:** Develops policies, monitors key developments, policies and procedures and participates in industry groups related to transmission reliability, operations and policy issues including FERC, NERC, Southwest Power Pool, MISO, EEI, KETA. Services also include monitoring system reliability and security.



## **Supply**

Supply is responsible for all aspects of providing the electric energy necessary to reliably fulfill the electric demands of customers. Supply may provide the following services: resource planning, plant operations and maintenance, fuel procurement, generation dispatch, power purchases and sales, new construction and Black Start.

**Resource Planning:** Develops integrated resource plans, provides capacity testing, reliability reporting and interconnection applications and maintains fleet generation statistics.

**Plant Operations and Maintenance:** Conducts safety training and incident investigations, manages plant operation and maintenance, maintains facilities and equipment, manages inventory, environmental compliance and reporting.

**Fuel Procurement and Logistics:** Develops fuel procurement plans, arranges fuel delivery handling and storage, and the sale or off-site disposal of coal combustion products.

**Generation Dispatch:** Provides unit scheduling, maintenance of reserve requirements, coordination with the RTO and coordination of generation stations and load balancing.

**Power Purchases and Sales:** Manages day ahead and real time sales and/or purchases to meet customer demand, secure transmission paths, manage wholesale customers and tracks and manages RTO transactions.

**New Unit Construction:** Organizes and manages the construction efforts to place new generating assets into service or to retro-fit existing facilities and also manages the removal of abandoned equipment.

**Black Start:** Maintains and periodically tests the system black-start capability.

## **Human Resources**

Human Resources (HR) is responsible for the planning, development and implementation of all aspects of human capital.

**Employee Relations:** Provides generalists to work with operating groups as business partners to support operating needs.

**Labor Relations:** Works with the IBEW locals in labor strategy, negotiations, grievances, arbitration, job bidding and other union activities.

**Staffing and Recruitment:** Oversees the recruiting, interviewing, testing, placement and on-boarding processing. Also manages internship and diversity programs.

**Compensation and Benefits:** Develops and maintains the overall reward programs including base salary, incentives and benefits. Also oversees the Affirmative Action programs.

**Safety and Medical:** Manages worker's compensation, return-to-work, DOT and other health and safety programs.

**Training and Development:** Ensures an effective professional workforce through the development and delivery of training programs, leadership development, work force planning, surveys and performance management systems.

**Human Resource Information System:** Ensures secure and effective systems to report employee-related information, provide employee self-service and other HR systems.

**HR Strategy and Planning:** Establishes goals, metrics and plans to enhance HR services and implement workforce strategies.

### **Finance and Accounting Services**

Finance and Accounting Services is responsible for all aspects of financial services to the Company.

**Accounting Systems:** Provides system support operations and maintenance of all financial systems including PeopleSoft financial and HR systems, CIS customer billings systems, and PowerPlant,

**Accounts Payable:** Provides accounts payable transaction processing and reporting.

**Audit Services:** Examines and evaluates the adequacy and effectiveness of the company's governance and risk management processes and internal control structure. This includes the review of reliability and integrity of financial and operation information, compliance with Sarbanes-Oxley Act of 2002 and other laws and regulations and safeguarding of assets.

**Corporate Accounting:** Maintains the accounting books and records of all GPE companies and provides internal and external reporting and other financial support as required.

**Corporate Finance:** Directs the Company's corporate finance function including development, analysis and implementation of financial plans and capital structure. Corporate finance is also responsible for the management of relationships with rating agencies and the financial community.

**Corporate Planning and Budgeting:** Develops budgets and financial forecasts including total company and department operating and capital budgets.

**Corporate Treasury:** Responsible for all cash management activities including short-term financing facilities, cash monitoring and controls and customer remittance activities.

**Income and Transaction Taxes:** Responsible for all aspects of maintaining the tax books and records including the preparation and filing of consolidated and separate federal, state and local income, franchise, sales, use, gross receipts, fuel excise, property and other miscellaneous tax returns and payments

**Insurance:** Provides insurance services including management of insurance policies and filing of claims.

**Property Accounting:** Maintains all fixed assets and intangible property records.

**Risk Management:** Provides credit risk management services related to wholesale counterparties, reviews contracts, monitors credit markets and develops policies to mitigate market risk.

**Strategic Planning and Development:** Provides long-term strategic development and coordination for major asset decisions, renewable energy, climate change, nuclear power, energy efficiency and other energy related issues.

### **Legal and Environmental Services**

Legal and Environmental Services is responsible for providing legal advice and representation and environmental services.

**Legal Advice and Representation:** Services include advising and representing the company on litigation matters, contract negotiations, regulatory compliance, security filings and general corporate matters.

**Environmental Services:** Responsible for compliance with applicable environmental laws and regulations and obtainment of environmental permits.

### **Regulatory Affairs**

Regulatory Affairs is responsible for supporting and representing the Company in all regulatory processes and procedures including developing regulatory strategies and policies, filing for changes in rate levels, responding to Commission investigations and the administration of tariff filings and rate designs.

## **Corporate Secretary and Governance**

The Corporate Secretary and Governance area is responsible for compliance with applicable corporate laws and regulations, development and maintenance of corporate documents, compliance with corporate policies and procedures, and acts as a liaison between management and the Board of Directors.

**Great Plains Energy Incorporated**  
**Allocation Factors**  
**December 2013**

<b>Allocation Factor</b>	<b>Description</b>
Corp. Massachusetts Formula	Company/business unit average of 1) Operating revenues 2) Labor charged to O&M and 3) Net plant/investments.
Customers/Transmission Miles	Company/business unit average of jurisdictional retail customers and transmission pole miles as a percent of total.
Number of Customers	Jurisdictional retail customers as a percent of total retail customers.
Plant Capacity Factor	Jurisdictional plant capacity as a percent of total plant capacity.
Transmission Miles	Jurisdictional transmission pole miles as a percent of total pole miles.
Utility Massachusetts Formula	Utility companies (KCP&L, MPS & L&P) average of 1) Operating revenues 2) Labor charged to O&M and 3) Net plant.

(1) Factors are updated annually or as necessary if allocation basis changes significantly.

# 2013 Great Plains Energy CAM

## Changes from 2012 CAM

1. Table of Contents:
  - \*Updated titles of Tabs B & C.
  - \*Added new Tabs F, G, N, O, P, & R.
  - \*Code Block Tabs moved to Tab H – M, tabs added for Business Unit, Operating Unit, & Resource. Projects tab deleted.
  - \*Glossary of Terms Tab moved to Tab Q.
2. Tab A - Introduction:
  - \*Added new non-regulated subsidiary KCP&L Solar.
  - \*Added reference to Appendix A for organization chart.
  - \*Added reference to system upgrade and changes to chart field codes & cost assignment allocations documented in the CAM.
  - \*Added statement about a waiver for variations from affiliate rules.
3. Tab B – Overview of Costs and Service Agreements:
  - \*Added wording to better describe the cost assignment process.
  - \*Added a paragraph describing service agreements, with a reference to Appendix B for a listing of services that can be provided.
4. Tab C – Shared Service Billings Between Business Units:
  - \*Wording added to explain how employees enter their time.
  - \*Wording added to describe Op Unit's role in the Shared Service Billings.
  - \*Other minor wording changes.
5. Tab D – Clearings & Loadings:
  - \*Minor wording changes.
6. Tab E – Specific Assignment Method:
  - \*Added a paragraph describing an example of specific assignment.
  - \*Added a paragraph to describe how projects are used to separate non-regulated activities.
7. Tab F – Transfer Pricing:
  - \*Added new tab to document processes related to Fully Distributed Cost and Fair Market Value.
8. Tab G – Customer Information:
  - \*Added new tab to address a section of the affiliate transaction rules related to customer information.
9. Tab H – Code Block:
  - \*Added wording for the new code block value Operating Unit.
  - \*Updated wording for Department, Project, and Resource.
10. Tabs I – M:
  - \*Updated chart field listings.
11. Tab N – Record Keeping Requirements:
  - \*Added new tab to document requirements of the affiliate transaction rules related to records.

12. Tab O – Training:

\*Added new tab to document training procedures related to the CAM and the Affiliate Transaction Rules.

13. Tab P – Variances:

\*Added new tab to describe variances from the affiliate transaction rules.

14. Tab Q – Glossary of Terms and Definitions:

\*Added new definitions for Affiliate Transaction, Control, Corporate Support, Derivatives, Fully Distributed Costs, KCP&L Solar, Market Price, Preferential Service, Transfer Pricing, & Variance.

15. Tab R – Glossary of Terms and Definitions:

\*Added Appendix A – Great Plains Energy Inc. Organizational Structure.

\*Added Appendix B – Description of Services Provided by KCP&L.

\*Added Appendix C – Allocation Factors.

## 2012 Great Plains Energy CAM

### Changes from 2011 CAM

1. Updates to introduction (Tab A) including discussion of Transource Energy, LLC . Also updated chart field listings (Tabs G, H, & I).
2. Other minor wording changes and updates.

## 2011 Great Plains Energy CAM

### Changes from 2010 CAM

1. Updates to introduction (Tab A) and chart field listings (Tabs G, H, & I).
2. Other minor wording changes and updates.



**EXHIBIT \_\_\_\_ (LK-7)**

KCP&L  
Case Name: 2014 KCPL Rate Case  
Case Number: ER-2014-0370

Response to Woodsmall David Interrogatories - MCEG\_20150130  
Date of Response: 02/17/2015

Question:6-9

Please provide a listing for the historical test year showing the allocation method(s) used to allocate costs from each KCP&L cost pool, activity, or department.

Response:

During the April 2013 through March 2014 historical test year, KCP&L upgraded its accounting system and revised its accounting chart field codes and some of the cost allocations.

For the April–June 2013 periods, costs were directly assigned or allocated based on the “project” chart field code. Following the upgrade in July 2013, the “operating unit” chart field code was added and replaced the project code in assigning or allocating costs. For both periods, costs were grouped into direct or indirect groups, with direct costs assigned directly to the benefiting business unit and indirect costs allocated based on a relevant cost driver where applicable or a general allocator if the costs was general in nature.

The following allocation factors were used during the test year:

- 1) Corporate Massachusetts Formula
- 2) Utility Massachusetts Formula
- 3) Number of Customers
- 4) Transmission Miles
- 5) Customer and Transmission Miles
- 6) Plant Capacity Factor
- 7) KWH
- 8) Non-Labor & Non-Fuel O&M

The KWH and Non-Labor & Non-Fuel O&M factors were not used after the upgrade.

Attached is a list of projects and the applicable business unit if directly assigned or the allocation factor if indirectly assigned for the April-June 2013 periods. Also attached is a list of operating units with a description of the business unit assignment or allocation type for the July 2013-March 2014 periods.

Prepared by: Joyce Swope, Accounting

Attachments:

MECG 6-9 Projects.xls

MECG 6-9 Operating Units.xls

QMECG\_Verification.pdf

**Kansas City Power & Light**  
**ER-2014-0370**  
**MECG Q6-9**

Project	Project Description	Assigned Business Unit or Allocation Factor
02-EXP	General O&M-F&M Svc Center	KCPL
02-SUB	General O&M-Distribution substation F&M	KCPL
03-EXP	General O&M-Northland Svc Center	KCPL
03-SUB	General O&M-Distribution substation N Land	KCPL
04-EXP	General O&M-Dodson Svc Center	KCPL
04-SGEXP	Smrtgrid nonreimb exp-DOE	KCPL
04-SUB	General O&M-Distribution substation Dodson	KCPL
05-EXP	General O&M-Corporate	KCPL
06-EXP	General O&M-East District	KCPL
06-SUB	General O&M-Distribution substation E Dist	KCPL
07-EXP	General O&M-Southland Svc Center	KCPL
07-SUB	General O&M-Distribution substation S Land	KCPL
08-EXP	General O&M-JOCO Svc Center	KCPL
08-SUB	General O&M-Distribution substation JOCO	KCPL
09-EXP	General O&M-South District	KCPL
09-SUB	General O&M-Distribution substation S Dist	KCPL
11-EXP	General O&M-Northeast turbine	KCPL
11-MM	NorthEast Major Maintenance	KCPL
12-EXP	General O&M-Northeast Monitor	KCPL
13-EXP	General O&M-Northeast turbine	KCPL
14-EXP	Northeast oil storage	KCPL
15-EXP	West Gardner CT's	KCPL
15-MM	West Gardner Major Maintenance	KCPL
15-OUTAGE	West Gardner Outage	KCPL
16-EXP	General O&M-Osawatomie CT's	KCPL
16-MM	NE Unit 16 Major Maintenance	KCPL
1KCPL-MERG	1KCPL Merger Costs	Utility MASS Formula
30-EXP	General O&M-Hawthorn Common	KCPL
35-EXP	General O&M-Hawthorn Unit #5	KCPL
35-FOROUT	Forced Outages	KCPL
35-MM	Hawthorn 5 Major Maintenance	KCPL
35-OUTAGE	Hawthorn 5 Outage	KCPL
35-SUB	General O&M-Power plant substation	KCPL
36-EXP	General O&M-Hawthorn Unit #6	KCPL
36-FOROUT	Forced Outages	KCPL
36-MM	Hawthorn 6 Major Maintenance	KCPL
36-OUTAGE	Haw 6 Outage Expense	KCPL
37-EXP	General O&M-Hawthorn Unit #7	KCPL
37-FOROUT	Forced Outages	KCPL
37-MM	Haw 7 Major Maintenance	KCPL
38-EXP	General O&M-Hawthorn Unit #8	KCPL
38-FOROUT	Forced Outages	KCPL
38-MM	Haw #8 Major Maintenance	KCPL
39-EXP	General O&M-Hawthorn Unit #9	KCPL
39-FOROUT	Forced Outages	KCPL
39-MM	Haw #9 Major Maintenance	KCPL
39-OUTAGE	Haw 9 Outage Expense	KCPL
40-EXP	General O&M-Montrose Common	KCPL
40-MM07	Montrose Major Mtce 2007	KCPL
40-MM08	Montrose Major Maint 2008	KCPL
40-SUB	General O&M-Montrose substation	KCPL
41-EXP	General O&M-Montrose Unit #1	KCPL
41-FOROUT	Forced Outages	KCPL
41-MM	Montrose Unit 1 Major Maint.	KCPL
41-OUT07	Montrose 1 Outage 2007	KCPL
41-OUT08	Montrose #1 Outage 2008	KCPL
41-OUTAGE	Montriose Unit 1 Outage	KCPL
42-EXP	General O&M-Montrose Unit #2	KCPL
42-FOROUT	Forced Outages	KCPL
42-MM	Montrose Unit 2 Major Maint.	KCPL
42-OUT07	Mont 2 Outage 2007	KCPL
42-OUTAGE	Montrose 2 Outage	KCPL
43-EXP	General O&M-Montrose Unit #3	KCPL
43-FOROUT	Forced Outages	KCPL
43-MM	Montrose 3 Major Maintenance	KCPL
43-OUT07	Mont 3 Outage 2007	KCPL

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Project	Project Description	Assigned Business Unit or Allocation Factor
43-OUT08	Montrose #3 Outage 2008	KCPL
43-OUTAGE	Montrose 3 Outage	KCPL
50-DEXP	Iatan Common Deferred Expnese	KCPL
50-EXP	General O&M-Iatan Common	KCPL
50-FOROUT	Iatan Common Forced Outage	KCPL
50-MM	Iatan 1 Major Maint	KCPL
51-EXP	General O&M-Iatan Unit #1	KCPL
51-FOROUT	Forced Outages	KCPL
51-MM	Iatan 1 Major Maint	KCPL
51-OUTAGE	Iatan 1 Outage	KCPL
51-SUB	General O&M-Iatan substation	KCPL
52-EXP	General O&M-Iatan Unit #2	KCPL
52-FOROUT	Budget items only	KCPL
52-MM	Iatan 2 Major Maintenance	KCPL
52-OUTAGE	Iatan 2 Outage	KCPL
60-EXP	General O&M-Kansas Wind Gen	KCPL
60-EXPDEV	Wind Development O&M	KCPL
60-FOROUT	Forced Outages	KCPL
60-MM	Major Maintenance	KCPL
60-SUB	General Trans Substation O&M	KCPL
61-EXP	General O&M-Missouri Wind Gen	KCPL
70-EXP	General O&M-La Cygne Common	KCPL
70-SUB	General O&M-LaCygne substation	KCPL
71-EXP	General O&M-La Cygne Unit #1	KCPL
71-FOROUT	Forced Outages	KCPL
71-MM	LaCygne 1 Major Maint	KCPL
71-OUTAGE	LaCygne 1 OUTage	KCPL
72-EXP	General O&M-La Cygne Unit #2	KCPL
72-FOROUT	Forced Outages	KCPL
72-MM	LaCygne 2 Major Maint	KCPL
72-OUTAGE	LaCygne 2 Outage	KCPL
81-EXP	General O&M-Wolf Creek	KCPL
81-OUTAGE	Wolf Creek Outage	KCPL
85-EXP	General O&M-Transmission-KCPL	KCPL
85-SUB	General O&M-Transmission Sub-KCPL	KCPL
86-EXP	General O&M-Transmission-MPS	MPS
86-SUB	General O&M-Transmission Sub-MPS	MPS
87-EXP	General O&M-Transmission-SJLP	L&P
87-SUB	General O&M-Transmission Sub-SJLP	L&P
ACC-DLV	Accounting Svcs-Delivery	Wt. Avg. # Customers & Transmission Miles
ACC-KLT	Accounting Svcs-KLT	KLT
AMS-EXP	General Company- Merchant	Aquila (Non-Reg)
AP-EXP	Account Payable Svcs	% of Non-Labor, Non-Fuel O&M
AUD-ECORP	Audit Svcs-ECORP	ECORP
AUD-KLT	Audit Svcs-KLT & Subs	KLT
B0-EXP	SJLP Lake Road Boiler Common	L&P
B0-FOROUT	SJLP Lake Road Boilers Common F	L&P
B0-MM	SJLP Lake Road Boilers Common M	L&P
B0-OUTAGE	SJLP Lake Road Boilers Common P	L&P
B1-EXP	SJLP Lake Road Boiler #1	L&P
B1-FOROUT	SJLP Lake Road Boiler #1 Forced	L&P
B1-MM	SJLP Lake Road Boiler #1 Major	L&P
B1-OUTAGE	SJLP Lake Road Boiler #1 Planned	L&P
B2-EXP	SJLP Lake Road Boiler #2	L&P
B2-FOROUT	SJLP Lake Road Boiler #2 Forced	L&P
B2-MM	SJLP Lake Road Boiler #2 Major	L&P
B2-OUTAGE	SJLP Lake Road Boiler #2 Planned	L&P
B3-EXP	SJLP Lake Road Boiler #3	L&P
B3-FOROUT	SJLP Lake Road Boiler #3 Forced	L&P
B3-MM	SJLP Lake Road Boiler #3 Major	L&P
B3-OUTAGE	SJLP Lake Road Boiler #3 Planned	L&P
B4-EXP	SJLP Lake Road Boiler #4	L&P
B4-FOROUT	SJLP Lake Road Boiler #4 Forced	L&P
B4-MM	SJLP Lake Road Boiler #4 Major	L&P
B4-OUTAGE	SJLP Lake Road Boiler #4 Planned	L&P
B5-EXP	SJLP Lake Road Boiler #5	L&P

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Project	Project Description	Assigned Business Unit or Allocation Factor
B5-FOROUT	SJLP Lake Road Boiler #5 Forced	L&P
B5-MM	SJLP Lake Road Boiler #5 Major	L&P
B5-OUTAGE	SJLP Lake Road Boiler #5 Planned	L&P
B6-EXP	SJLP Lake Road Boiler #6	L&P
B6-FOROUT	SJLP Lake Road Boiler #6 Forced	L&P
B6-MM	SJLP Lake Road Boiler #6 Major	L&P
B6-OUTAGE	SJLP Lake Road Boiler #6 Planned	L&P
B8-EXP	SJLP Lake Road Boiler #8	L&P
B8-FOROUT	SJLP Lake Road Boiler #8 Forced	L&P
B8-MM	SJLP Lake Road Boiler #8 Major	L&P
B8-OUTAGE	SJLP Lake Road Boiler #8 Planned	L&P
BHC-EXP	BHC Bermuda Holding	Aquila (Non-Reg)
BUD-KLT	Budgeting Svcs-KLT	KLT
BUDUSEONLY	Budget use only	Do not allocate
CO-EXP	General O&M Crossroad-Common	MPS
C1-EXP	General O&M-Crossroad-#1	MPS
C1-MM	Crossroads 1 Major Maintenance	MPS
C2-EXP	General O&M-Crossroad-#2	MPS
C2-MM	Crossroads 2 Major Maintenance	MPS
C3-EXP	General O&M-Crossroad-#3	MPS
C3-MM	Crossroads 3 Major Maintenance	MPS
C4-EXP	General O&M-Crossroad-#4	MPS
C4-MM	Crossroads 4 Major Maintenance	MPS
CAN-EXP	Gen OM Aquila Canada	Aquila (Non-Reg)
CIS-ECORP	CIS-Ecorp	ECORP
CONT-KLT	Contract Management - KLT	KLT
CORP-EXP	General Company Corp	Corp MASS Formula
CP0980	Power Quality Residential	KCPL
CS-0001	Corp Record Management	Corp MASS Formula
CUSTSV-DLV	Customer Service-Delivery	Number of Customers
CUSTSV-ELEC	Customer Service-Electric	Number of Customers
D1-EXP	General O&M-St.Joe/Maryville/Mound City	L&P
D1-SUB	General O&M-Distribution substation	L&P
D2-EXP	General O&M-Trenton	MPS
D2-SUB	General O&M-Distribution substation	MPS
D3-EXP	General O&M-Platte City/Liberty	MPS
D3-SUB	General O&M-Distribution substation	MPS
D4-EXP	General O&M-Belton	MPS
D4-SUB	General O&M-Distribution substation	MPS
D5-EXP	General O&M-Lee's Summit/Blue Springs	MPS
D5-SUB	General O&M-Distribution substation	MPS
D6-EXP	General O&M-Sedalia/Lextn/Richmd/Henrietta	MPS
D6-SUB	General O&M-Distribution substation	MPS
D7-EXP	General O&M-Warrensburg/Nevada/Clinton	MPS
D7-SUB	General O&M-Distribution substation	MPS
DLV-EXP	General Company-Delivery	Wt. Avg. # Customers & Transmission Miles
DM-EXP	MPS Distribution Substation	MPS
DS-EXP	General O&M-Distribution Subs - SJLP	L&P
E2-EXP-IATAN	ECORP Iatan Depr Exp & AFUDC	ECORP
ECORP-EXP	General Company - Ecorp	ECORP
ELEC-EXP	General Company - Electric Utility	Utility MASS Formula
ENI-EXP	ENI-Energia Inc	Aquila (Non-Reg)
ENV-ECORP	Environmental Svcs-Ecorp	ECORP
FAC-1201	Facility Mgmt Svc - 1201	Corp MASS Formula
FAC-1KCP	Facility Mgmt 1 KC Place	Corp MASS Formula
FAC-20W9	Facility Mgmt - 20 W. 9th	ECORP
FAC-801	Facility Mgmt - 801 Charlotte	Wt. Avg. # Customers & Transmission Miles
FAC-BELT	Facility Mgmt Belton Service Center	MPS
FAC-BLSP	Facility Mgmt Blue Springs SrvcCntr	MPS
FAC-BRNSWK	Brunswick Service Center	Wt. Avg. # Customers & Transmission Miles
FAC-CLINT	Fac Mgmt Clinton Service Cntr	MPS
FAC-DOD	Facility Mgmt Svc-Dodson	KCPL
FAC-FM	Facility Mgmt Svc-F&M	KCPL
FAC-HENR	Fac Mgmt Henrietta Srvc Center	MPS
FAC-JOCO	Facility Mgmt Svc-JoCo	KCPL
FAC-LBRTY	Fac Mgmt Liberty Service Cntr	MPS

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Project	Project Description	Assigned Business Unit or Allocation Factor
FAC-LSFL	Fac Mgmt Lee's Summit Fleet	MPS
FAC-LSOC	Fac Mgmt Lee's Summit Ops Cntr	MPS
FAC-LSSC	Fac Mgmt Lee's SummitSrvCntr	MPS
FAC-MARSH	Fac Mgmt Marshall Service Cntr	KCPL
FAC-MARY	Fac Mgmt Maryville Service Cntr	L&P
FAC-MOUND	Fac Mgmt Mount City Service Cntr	L&P
FAC-NEVD	Fac Mgmt Nevada Service Cntr	MPS
FAC-NL	Fac Mgmt Svc - Northland	KCPL
FAC-OAKG	Fac Mgmt Oak Grove Warehouse	MPS
FAC-OLIVE	Fac Mgmt 930 N Olive SubShowUp	KCPL
FAC-OTT	Fac Mgmt Svc - Ottawa	KCPL
FAC-PAOLA	Fac Mgmt Svc - Paola	KCPL
FAC-POTC	Facility Mgmt - Pin Oaks	Plant Capacity Factor
FAC-RAY	Facility Mgmt - Raytown Office	Number of Customers
FAC-RAYNA	Facility-Raytwn Office No Alloc	ECORP
FAC-SEDA	Fac Mgmt Sedalia Service Cntr	MPS
FAC-SETRN	SE Training Building	Wt. Avg. # Customers & Transmission Miles
FAC-SL	Fac Mgmt Svc-Southland	KCPL
FAC-STJOE	Fac Mgmt St. Joseph Complex	L&P
FAC-SUB1	Fac Mgmt Sub One Training Site	KCPL
FAC-TARKIO	Fac Mgmt Tarkio Show Up	L&P
FAC-TRENT	Fac Mgmt Trenton Show Up	MPS
FAC-WRNSBG	Fac Mgmt Warrensburg SrvCntr	MPS
FAR001	Far Gas General	KLT
FLDOP-DLV	Field Service-Delivery	Number of Customers
FLT-EXP	Fleet Services- Corp	Fleet Usage Journal
FUEL-ELEC	Production Fuel- Electric Utility	KWH
G0-EXP	MPS Greenwood Common	MPS
G0-FOROUT	MPS Greenwood Generation	MPS
G0-MM	MPS Greenwood Generation	MPS
G0-OUTAGE	MPS Greenwood Generation	MPS
G1-EXP	Greenwood Unit #1	MPS
G1-FOROUT	Greenwood Unit #1 Forced Outage	MPS
G1-MM	Greenwood Unit #1 Major Mtc	MPS
G1-OUTAGE	Greenwood Unit #1 Planned Outage	MPS
G2-EXP	Greenwood Unit #2	MPS
G2-FOROUT	Greenwood Unit #2 Forced Outage	MPS
G2-MM	Greenwood Unit #2 Major Mtc	MPS
G2-OUTAGE	Greenwood Unit #2 Planned Outage	MPS
G3-EXP	Greenwood Unit #3	MPS
G3-FOROUT	Greenwood Unit #3 Forced Outage	MPS
G3-MM	Greenwood Unit #3 Major Mtc	MPS
G3-OUTAGE	Greenwood Unit #3 Planned Outage	MPS
G4-EXP	Greenwood Unit #4	MPS
G4-FOROUT	Greenwood Unit #4 Forced Outage	MPS
G4-MM	Greenwood Unit #4 Major Mtc	MPS
G4-OUTAGE	Greenwood Unit #4 Planned Outage	MPS
GAS001	KLT Gas General	KLT
GAS002	Corp. Dev Plan KLT Gas	KLT
GAS-EXP	Gas Merchants	Aquila (Non-Reg)
GBH-EXP	Golden Bear Hydro	Aquila (Non-Reg)
GENCO-KS	GENCO Revenue for Kansas	KCPL
GENCO-MO	GENCO Revenue for Missouri	KCPL
GEN-MAXIMO	Maximo Implementation	KCPL
GPE-EXP	General Company - GPE	GPE
GPTHC-EXP	Transource	GPTHC
H0-EXP	MPS South Harper Common	MPS
H0-FOROUT	MPS South Harper Forced	MPS
H0-MM	MPS South Harper Major	MPS
H0-OUTAGE	MPS South Harper Planned	MPS
H1-EXP	MPS-South Harper Unit #1	MPS
H1-FOROUT	MPS-South Harper Unit #1 Forced	MPS
H1-MM	MPS-South Harper Unit #1Major	MPS
H1-OUTAGE	MPS-South Harper Unit #1 Planned	MPS
H2-EXP	MPS-South Harper Unit #2	MPS
H2-FOROUT	MPS-South Harper Unit #2 Forced	MPS

**Kansas City Power & Light**  
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Project	Project Description	Assigned Business Unit or Allocation Factor
H2-MM	MPS-South Harper Unit #2 Major	MPS
H2-OUTAGE	MPS-South Harper Unit #2 Planned	MPS
H3-EXP	MPS-South Harper Unit #3	MPS
H3-FOROUT	MPS-South Harper Unit #3 Forced	MPS
H3-MM	MPS-South Harper Unit #3 Major	MPS
H3-OUTAGE	MPS-South Harper Unit #3 Planned	MPS
HSS0001	Home Svc Solutions-General	HSS
I0-EXP	SJLP Iatan Common Generation	L&P
I1-EXP	SJLP Iatan #1 General	L&P
I2-EXP	MPS Iatan #2 Generation	MPS
I2-MPEXP	MPS Iatan #2 Generation	MPS
I2-SJEXP	SJLP Iatan #2 Generation	L&P
IC-EXP	MPS Iatan Common Generation	MPS
ILA-Exp	AQ Conversion Project	Aquila (Non-Reg)
IN2001	KLT Investments II General	KLT
INS-CORP	Insurance-Corp	Corp MASS Formula
INS-KLT	Insurance - KLT	KLT
INV001	KLT Investments General	KLT
INV002	Corp. Dev Plan KLT Invest	KLT
IP0959	Load Data Service	KCPL
IT30108	General Support - CIS PLUS	KCPL
IT30182	General Support - Meter & Meter Reading	Number of Customers
IT30183	General Support - CCC	Number of Customers
IT30184	General Support - Distribution	Number of Customers
IT30190	General Support - Energy Solutions	Number of Customers
IT30193	General Support - Power Marketing	Plant Capacity Factor
IT30208	AP Support	% of Non-Labor, Non-Fuel O&M
IT30209	Accgt-Finance Support	Corp MASS Formula
IT30211	IT Budget Module	Corp MASS Formula
IT30212	Purchasing Support	% of Non-Labor, Non-Fuel O&M
IT30213	Inventory Support	Utility MASS Formula
IT30246	General Support - VRU (ATRS)	Number of Customers
IT30288	CPS Support-KCPL	KCPL
IT30290	WASH-General Support-Web Apps	Utility MASS Formula
IT30292	GTM-Contract Operations, Mtc & Support	Number of Customers
IT30297	GTM-FYI Mtce & Suppt-SUPT	Corp MASS Formula
IT30313	General Support - Accounting CIS	Number of Customers
IT30314	General Support - Credit& Collection	Number of Customers
IT30315	HRMS Support	Corp MASS Formula
IT30316	Payroll Support	Corp MASS Formula
IT30319	General Support - Production of Bills	Number of Customers
IT30322	General Support - BSA	Number of Customers
IT30327	General Support-Fuels	Plant Capacity Factor
IT30364	LAN Svcs-Trouble Tickets	Corp MASS Formula
IT30377	Wash-General Support-Intranet Front Page	Corp MASS Formula
IT30380	General Support - ACCOUNTLINK Mtc	KCPL
IT30381	System Wide-DBA Support	Corp MASS Formula
IT30385	System Wide Sys Administration	Corp MASS Formula
IT30394	Wash-General Support-ITRT	Corp MASS Formula
IT30399	General Support - Billing	Number of Customers
IT30400	General Support - Regulatory-CIS	Number of Customers
IT30401	General Support - Treasury-CIS	Number of Customers
IT30402	General Support - Customer Svc	Number of Customers
IT30407	Vulnerability Maintenance	Corp MASS Formula
IT30509	Remote Access Support	Corp MASS Formula
IT30538	Asset Management	Corp MASS Formula
IT30539	CIS DBA Support	Number of Customers
IT30540	CIS Sys Administration	Number of Customers
IT30545	Provide Help Desk Support	Corp MASS Formula
IT30551	General Support-Capt Automation	Number of Customers
IT30556	IT Proj Mgmt-Cust Svcs	Number of Customers
IT30557	IT Proj Mgmt-Delivery OP	Number of Customers
IT30559	IT Proj Mgmt-Power	Plant Capacity Factor
IT30560	IT Proj Mgmt-Admin	Utility MASS Formula
IT30561	IT Proj Mgmt-Internal	Utility MASS Formula
IT30575	Customer Bill Printing	KCPL



**Kansas City Power & Light**  
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Project	Project Description	Assigned Business Unit or Allocation Factor
IT30576	Cust Bill Inserting	KCPL
IT30578	Data Center Operations-KCPL & Aquila	Utility MASS Formula
IT30579	Provide Production Control - Customer Ser	Number of Customers
IT30580	Provide Production Control - Support	Utility MASS Formula
IT30594	General Support - CELLNET	KCPL
IT30595	General Support - Revenue Protection Sys	Number of Customers
IT30701	GTM - Mobile	Number of Customers
IT30773	GTS-Dist System Inv Mtc Patrol	KCPL
IT30832	EOS-Revenue Prot-Fas/Workflow	KCPL
IT30883	Managesoft Maintenance	Corp MASS Formula
IT30894	General Support-Right fax support	Number of Customers
IT30990	Audit Applicaion Access	Corp MASS Formula
IT30991	Disaster Recovery Qrtly Tests	Corp MASS Formula
IT31012	Upgrade & Maintain Dept Web Sites	Corp MASS Formula
IT31042	IDEAL Program for IT Division	
IT31058	Interactive Employee Comm	Corp MASS Formula
IT31069	Upgrade Autocad TO 2008	KCPL
IT31132	Disposal of Computer Equipment	Utility MASS Formula
IT31136	G/Plot Facility Mapes & Indexes	KCPL
IT31142	General Support-ERM	Plant Capacity Factor
IT31147	Oracle Upgrade 10G	KCPL
IT31150	EOS-Stratetic Intent Tracking	Corp MASS Formula
IT31156	Application Portfolio Analysis	KCPL
IT31157	ManageSoft Compliance Mngr	KCPL
IT31163	4th Outage Letter	KCPL
IT31165	EOS-General Support - SOX Express	Corp MASS Formula
IT31190	DR Testing-2007HDwr & Appl	KCPL
IT31193	GTS-DSIA Support	KCPL
IT31194	General Support-RTO	Plant Capacity Factor
IT31203	General Support - Marketing Comm	Number of Customers
IT31223	CIS Integration	KCPL
IT31236	IT PC Physical Inventory	Corp MASS Formula
IT31242	Rightfax Upgrade to V9.3	Utility MASS Formula
IT31258	Reach Web Site	KCPL
IT31259	Field Audit Web Application	KCPL
IT31260	Purchasing Web Site	KCPL
IT31261	Empac-Web Based Work Order	KCPL
IT31262	Empac-Covert Crystal Report	KCPL
IT31448	HQ Move (OM Costs)	Corp MASS Formula
IT31449	Generation Tax Credit	Plant Capacity Factor
IT31574	IT Network Access Control	Corp MASS Formula
IT31740	webTrader Upgrade to 7.0.5	Plant Capacity Factor
ITA0010	IT related PC Infrastructure O&M	Corp MASS Formula
IT-CUSTSV	IT-Customer Service	Number of Customers
J1-EXP	MPS-Jeffery Energy Center	MPS
J1-FOROUT	MPS-Jeffery Energy Center Forced	MPS
J1-MM	MPS-Jeffery Energy Center Major	MPS
J1-OUTAGE	MPS-Jeffery Energy Center Planned	MPS
KCPL-EXP	General Company - KCPL	KCPL
KCREC-EXP	General Company-KCREC	KCREC
KLT001	KLT General	KLT
KLT002	Corp Dev/Plan-KLT Inc	KLT
KLT-EXP	General Company KLT	KLT
KS-EXP	Gen Kansas Dist Expenses	KCPL
KS-REV	Kansas Revenue for CIS	KCPL
LOIS_PROJECT	LOIS(Location One Info System)	Utility MASS Formula
MAIL-EXP	Mail Srvc	Corp MASS Formula
MAT-EXP	Materials-CORP	Material Issues
MO-EXP	Gen Missouri Dist Expenses	KCPL
MO-REV	Missouri Revenue for CIS	KCPL
MP-EXP	MPS Common	MPS
MP-REV	MoPub CIS Revenue	MPS
MPS-EXP	General Company - MPS	MPS
MPS-REV	Mo Pub Revenue for CIS	MPS
MSC-KS12	2012 Kansas Rate Case	KCPL
MSC-LP12	2012 SJLP Rate Case	L&P

**Kansas City Power & Light**  
**ER-2014-0370**  
**MECG Q6-9**

Project	Project Description	Assigned Business Unit or Allocation Factor
MSC-MO12	2012 Missouri Rate Case	KCPL
MSC-MPS12	2012 MPS Rate Case	MPS
MSC1492	Emergis Litigation	KLT
MSC9013	Transmission Rate Case	KCPL
MZP-EXP	EAMZP Elimin MSPMO	EAMZP
NREG-EXP	Non Reg Costs	NREG
OH-ACC	Accounting Division Overheads	Corp MASS Formula
OH-EXEC	Executive Offices Overheads	Corp MASS Formula
OH-FIN	Finance Division Overheads	Corp MASS Formula
OH-HR	Human Resouce Div Overheads	Corp MASS Formula
OH-LAW	Legal Service Overheads	Corp MASS Formula
OH-SRVCO	GPES Support Overheads	Corp MASS Formula
OH-SUP	Support Services Overheads	Corp MASS Formula
P0-EXP	General O&M-Common Peaking Stations	MPS
P1-EXP	MPS KCI Generation	MPS
P1-FOROUT	MPS Ralph Green Generation-Forced	MPS
P1-MM	MPS Ralph Green Generation-Major	MPS
P1-OUTAGE	MPS Ralph Green Generation-Planned	MPS
P2-EXP	MPS Nevada Generation	MPS
P2-FOROUT	MPS Nevada Generation Forced	MPS
P2-MM	MPS Nevada Generation Major	MPS
P2-OUTAGE	MPS Nevada Generation Planned	MPS
P3-EXP	MPS-Ralph Green	MPS
P3-FOROUT	MPS KCI Generation Forced	MPS
P3-MM	MPS KCI Generation Major	MPS
P3-OUTAGE	MPS KCI Generation Planned	MPS
PAY-EXP	Payroll Services-CORP	Corp MASS Formula
PUR-ELEC	Purchasing Svcs - Electric Utility	% of Non-Labor, Non-Fuel O&M
PWR-EXP	General Company - Generation	Plant Capacity Factor
R0-10003329	Maximo Lake Road Expense	L&P
R0-EXP	SJLP Lake Road Common	L&P
R0-FOROUT	SJLP Lake Road Common Forced	L&P
R0-MM	SJLP Lake Road Common Major	L&P
R0-OUTAGE	SJLP Lake Road Common Planned	L&P
R1-EXP	SJLP Lake Road Unit #1	L&P
R1-FOROUT	SJLP Lake Road Unit #1 Forced	L&P
R1-MM	SJLP Lake Road Unit #1 Major	L&P
R1-OUTAGE	SJLP Lake Road Unit #1 Planned	L&P
R2-EXP	SJLP Lake Road Unit #2	L&P
R2-FOROUT	SJLP Lake Road Unit #2 Forced	L&P
R2-MM	SJLP Lake Road Unit #2 Major	L&P
R2-OUTAGE	SJLP Lake Road Unit #2 Planned	L&P
R3-EXP	SJLP-Lake Road Unit #3	L&P
R3-FOROUT	SJLP-Lake Road Unit #3 Forced	L&P
R3-MM	SJLP-Lake Road Unit #3 Major	L&P
R3-OUTAGE	SJLP-Lake Road Unit #3 Planned	L&P
R4-EXP	SJLP Lake Road Unit #4	L&P
R4-FOROUT	SJLP Lake Road Unit #4 Forced	L&P
R4-MM	SJLP Lake Road Unit #4 Major	L&P
R4-OUTAGE	SJLP Lake Road Unit #4 Planned	L&P
R5-EXP	SJLP Lake Road Unit #5	L&P
R5-FOROUT	SJLP Lake Road Unit #5 Forced	L&P
R5-MM	SJLP Lake Road Unit #5 Major	L&P
R5-OUTAGE	SJLP Lake Road Unit #5 Planned	L&P
R6-EXP	SJLP-Lake Road Unit #6	L&P
R6-FOROUT	SJLP-Lake Road Unit #6 Forced	L&P
R6-MM	SJLP-Lake Road Unit #6 Major	L&P
R6-OUTAGE	SJLP-Lake Road Unit #6 Planned	L&P
R7-EXP	SJLP-Lake Road Unit #7	L&P
R7-FOROUT	SJLP-Lake Road Unit #7 Forced	L&P
R7-MM	SJLP-Lake Road Unit #7 Major	L&P
R7-OUTAGE	SJLP-Lake Road Unit #7 Planned	L&P
R8-EXP	SJLP-Lake Road Unit #8	L&P
R8-FOROUT	SJLP-Lake Road Unit #8 Forced	L&P
R8-MM	SJLP-Lake Road Unit #8 Major	L&P
R8-OUTAGE	SJLP-Lake Road Unit #8 Planned	L&P

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Project	Project Description	Assigned Business Unit or Allocation Factor
REG-ELEC	Regulatory - Electric Utility	Number of Customers
REGKS-KCPL	KCPL Kansas regulatory tracking	KCPL
REGMO-KCPL	KCPL Missouri regulatory tracking	KCPL
RS-EXP	SJLP-Lake Road Industrial Steam	L&P
RS-FOROUT	SJLP-Lake Road Industrial Steam Forced	L&P
RS-MM	SJLP-Lake Road Industrial Steam Major	L&P
RS-OUTAGE	SJLP-Lake Road Industrial Steam Planned	L&P
SEC-CORP	Security Svcx-CORP	Corp MASS Formula
SEC-KCPL	Security Svcx-KCPL	KCPL
SI0000	Strategic Initiative Programs	KCPL
SIA001	Affordable New Homes	KCPL
SIA002	Low Income Weatherization	KCPL
SIBLEY-LOGO	Develop a Design for Sibley	MPS
SJ-EXP	SJP MO Gen Electric	L&P
SJLAND-EXP	SJLand Exp-SJLP Landfill Gas	L&P
SJINV-EXP	SJLP Investments	L&P
SJLP-EXP	General Company - SJLP	L&P
SJLP-REV	SJLP Revenue for CIS	L&P
SOX-ILA	SEC 404 Compliance-ILA	Aquila (Non-Reg)
SOX-KLT	SEC 404 Compliance-KLT	KLT
SPP-IM	SPP Integrated Marketplace	Utility MASS Formula
SRS001	Energy Saver Loan Program KS	KCPL
STRAT-KLT	Strategic Planning-KLT	KLT
TCM-RAY	Telecom Svcx-Raytown	ECORP
TEL001	Telecom General	KLT
TRN-KS	General TRNCO - Kansas	KCPL
TRN-MO	General TRNCO - Missouri	KCPL
TRNP-ELEC	Transmission Policy -Electric Utility	Transmission Miles
TRNP-ILA	Transmission Policy -ILA	ECORP
TRNS-ELEC	Transmission Services-Elec	Transmission Miles
TTP-KCPL	Tech Training - KCPL	KCPL
TTP-MPS	Tech Training - MPS	MPS
TTP-SJLP	Tech Training - SJLP	L&P
TXBEN-ECORP	Payroll Taxes/Benefits-ECORP	ECORP
TXBEN-GPE	Payroll Taxes/Benefits - GPE	GPE
TXBEN-KCPL	Payroll Taxes/Benefits-KCPL	KCPL
TXBEN-KLT	Payroll Taxes/Benefits-KLT	KLT
TXBEN-MPS	Payroll Taxes/Benefits - MPS	MPS
TXBEN-SJLP	Payroll Taxes/Benefits - SJLP	L&P
UTLFC-EXP	UCU Finance Corp	Aquila (Non-Reg)
Y0-10016765	Maximo O&M Expense	MPS
Y0-EXP	MPS-Sibley Generation	MPS
Y0-FOROUT	MPS-Sibley Generation Forced	MPS
Y0-MM	MPS-Sibley Generation Major	MPS
Y0-OUTAGE	MPS-Sibley Generation Planned	MPS
Y1-EXP	MPS-Sibley Unit #1	MPS
Y1-FOROUT	MPS-Sibley Unit #1 Forced	MPS
Y1-MM	MPS-Sibley Unit #1 Major	MPS
Y1-OUTAGE	MPS-Sibley Unit #1 Planned	MPS
Y2-EXP	MPS-Sibley Unit #2	MPS
Y2-FOROUT	MPS-Sibley Unit #2 Forced	MPS
Y2-MM	MPS-Sibley Unit #2 Major	MPS
Y2-OUTAGE	MPS-Sibley Unit #2 Planned	MPS
Y3-EXP	MPS-Sibley Unit #3	MPS
Y3-FOROUT	MPS-Sibley Unit #3 Forced	MPS
Y3-MM	MPS-Sibley Unit #3 Major	MPS
Y3-OUTAGE	MPS-Sibley Unit #3 Planned	MPS

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Operating Units

Operating Unit	Description of Business Unit Assignment or Allocation Type
10100	KCPL GENERAL NOT ALLOCATED
10102	KCPL CONSTRUCTION & MAINTENANCE F&M DISTRICT
10103	KCPL CONSTRUCTION & MAINTENANCE NORTHLAND DISTRICT
10104	KCPL CONSTRUCTION & MAINTENANCE DODSON DISTRICT
10105	ALLOCATE GENERAL ALLOCATOR
10106	ALLOCATE UTILITY MASSACHUSETTS FORMULA
10107	ALLOCATE CUSTOMER TRANSMISSION MILES
10108	ALLOCATE NUMBER OF CUSTOMERS
10109	ALLOCATE TRANSMISSION MILES
10110	ALLOCATE GENERATION RELATED
10111	KCPL NORTHEAST GAS TURBINE
10114	KCPL NORTHEAST OIL STORAGE
10116	KCPL C&M BRUNSWICK DISTRICT
10130	KCPL HAWTHORN COMMON
10135	KCPL HAWTHORN UNIT 5
10136	KCPL HAWTHORN UNIT 6
10137	KCPL HAWTHORN UNIT 7 COMBUSTION TURBINE
10138	KCPL HAWTHORN UNIT 8 COMBUSTION TURBINE
10139	KCPL HAWTHORN UNIT 9
10140	KCPL MONTROSE COMMON
10141	KCPL MONTROSE UNIT 1
10142	KCPL MONTROSE UNIT 2
10143	KCPL MONTROSE UNIT 3
10150	KCPL IATAN COMMON
10151	KCPL IATAN UNIT 1
10152	KCPL IATAN UNIT 2
10161	KCPL WIND GENERATION MISSOURI
10185	KCPL TRANSMISSION
10190	KCPL TRANSOURCE PROJECTS
10200	KCPL MISSOURI GENERAL
10900	KCPL NONBILLABLE JOINT OWNER IATAN
11107	KCPL C&M SOUTHLAND DISTRICT
11108	KCPL C&M JOCO DISTRICT
11109	KCPL C&M PAOLA/OTTAWA DISTRICT
11115	KCPL WEST GARDNER COMBUSTION TURBINE

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Operating Units

Operating Unit	Description of Business Unit Assignment or Allocation Type
11116	KCPL OSAWATOMIE COMBUSTION TURBINE
11160	KCPL WIND GENERATION KANSAS
11170	KCPL LACYGNE COMMON
11171	KCPL LACYGNE UNIT 1
11172	KCPL LACYGNE UNIT 2
11181	KCPL WOLF CREEK
11200	KCPL KANSAS GENERAL
11910	KCPL NONBILLABLE JOINT OWNER LACYGNE
20100	MOPUB GENERAL NOT ALLOCATED
20101	MOPUB CONSTRUCTION & MAINTENANCE HENRIETTA DISTRICT
20102	MOPUB CONSTRUCTION & MAINTENANCE TRENTON DISTRICT
20103	MOPUB CONSTRUCTION & MAINTENANCE LIBERTY/PLCDISTRICT
20104	MOPUB CONSTRUCTION & MAINTENANCE BELTON DISTRICT
20105	MOPUB CONSTRUCTION & MAINTENANCE LEES SUMMIT
20106	MOPUB CONSTRUCTION & MAINTENANCE SEDALIA DISTRICT
20107	MOPUB CONSTRUCTION & MAINTENANCE WARRENSBURG DISTRICT
20108	MOPUB CONSTRUCTION & MAINTENANCE CLINTON DISTRICT
20109	MOPUB CONSTRUCTION & MAINTENANCE NEVADA DISTRICT
20111	MOPUB CONSTRUCTION & MAINTENANCE BLUE SPRINGS
20120	MOPUB CROSSROADS COMMON
20121	MOPUB CROSSROADS UNIT 1 COMBUSTION TURBINES
20122	MOPUB CROSSROADS UNIT 2 COMBUSTION TURBINES
20123	MOPUB CROSSROADS UNIT 3 COMBUSTION TURBINES
20124	MOPUB CROSSROADS UNIT 4 COMBUSTION TURBINES
20132	MOPUB NEVADA GENERATION COMBUSTION TURBINE
20150	MOPUB IATAN COMMON JOINT OWNER USE ONLY
20152	MOPUB IATAN UNIT 2-JOINT OWNER USE ONLY
20160	MOPUB RALPH GREEN GENERATN COMBUSTION TURBINE
20170	MOPUB GREENWOOD COMMON
20171	MOPUB GREENWOOD UNIT 1 COMBUSTION TURBINE
20172	MOPUB GREENWOOD UNIT 2 COMBUSTION TURBINE
20173	MOPUB GREENWOOD UNIT 3 COMBUSTION TURBINE
20174	MOPUB GREENWOOD UNIT 4 COMBUSTION TURBINE
20180	MOPUB JEFFREY GENERATION
20190	MOPUB KCI GENERATION COMBUSTION TURBINE

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Operating Units

Operating Unit	Description of Business Unit Assignment or Allocation Type
20200	MOPUB SOUTH HARPER COMMON
20201	MOPUB SOUTH HARPER UNIT 1 COMBUSTION TURBINE
20202	MOPUB SOUTH HARPER UNIT 2 COMBUSTION TURBINE
20203	MOPUB SOUTH HARPER UNIT 3 COMBUSTION TURBINE
20240	MOPUB SIBLEY COMMON
20241	MOPUB SIBLEY UNIT 1
20242	MOPUB SIBLEY UNIT 2
20243	MOPUB SIBLEY UNIT 3
20286	MOPUB TRANSMISSION
30100	SJLP GENERAL NOT ALLOCATED
30101	SJLP CONSTRUCTION & MAINTENANCE ST JOSEPH DISTRICT
30102	SJLP CONSTRUCTION & MAINTENANCE MARYVL/MOUND CTY DISTRICT
30120	SJLP LANDFILL
30125	SJLP LAKE ROAD INDUSTRIAL STEAM
30130	SJLP LAKE ROAD BOILERS COMMON
30131	SJLP LAKE ROAD BOILERS UNIT 1
30132	SJLP LAKE ROAD BOILERS UNIT 2
30133	SJLP LAKE ROAD BOILERS UNIT 3
30134	SJLP LAKE ROAD BOILERS UNIT 4
30135	SJLP LAKE ROAD BOILERS UNIT 5
30136	SJLP LAKE ROAD BOILERS UNIT 6
30138	SJLP LAKE ROAD BOILERS UNIT 8
30150	SJLP IATAN COMMON-JOINT OWNER USE ONLY
30151	SJLP IATAN UNIT 1-JOINT OWNER USE ONLY
30152	SJLP IATAN UNIT 2-JOINT OWNER USE ONLY
30170	SJLP LAKE ROAD TURBINE COMMON
30171	SJLP LAKE ROAD TURBINE UNIT 1
30172	SJLP LAKE ROAD TURBINE UNIT 2
30173	SJLP LAKE ROAD TURBINE UNIT 3
30174	SJLP LAKE ROAD TURBINE UNIT 4
30175	SJLP LAKE ROAD TURBINE UNIT 5
30176	SJLP LAKE ROAD TURBINE UNIT 6
30177	SJLP LAKE ROAD TURBINE UNIT 7
30180	SJLP RALPH GREEN COMBUSTION TURBINE
30287	SJLP TRANSMISSION

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Operating Units

Operating Unit	Description of Business Unit Assignment or Allocation Type
40100	ELELM GENERAL
40105	ENI GENERAL
40110	FAR GAS GENERAL
40115	GOLDEN BEAR HYDRO GENERAL
40120	HOMES SERVICE SOLUTION GENERAL
40121	SOLAR GENERAL
40125	GMO RECEIVABLES CO (GREC) ECORP
40126	GMO RECEIVABLES CO (GREC) MOPUB
40127	GMO RECEIVABLES CO (GREC) SJLP
40130	HOLDCO GENERAL
40135	KCPL RECEIVABLES CO GENERAL
40140	KCSUB GENERAL
40145	KLT INC GENERAL
40150	KLT GAS GENERAL
40155	KLT INVESTMENTS GENERAL
40160	MOPUB GROUP GENERAL
40165	MPS GAS PIPELINE GENERAL
40170	GMO PARNT GENERAL
40175	MPS CANADA CORP GENERAL
40180	MPS CANADA HOLDINGS GENERAL
40185	MPS NETWORKS CANADA GENERAL
40190	MPS FINANCE CORP GENERAL
40195	MPS MERCHANT SERV GENERAL
40200	MPS PIATT COUNTY GENERAL
40205	MZ PARTNERS NE GENERAL
40210	SJLP INVESTMENTS GENERAL
40215	GPES GENERAL
40220	TRANS UCU GENERAL
40225	NREG GENERAL
40230	GPE TRANSMISSION HOLDING CO LLC
50100	ECORP COMMON RETAINED
50150	ECORP IATAN COMMON-JOINT OWNER USE ONLY
50152	ECORP IATAN 2-JOINT OWNER USE ONLY
50200	ECORP ENTERPRISE ALLOCATED

**EXHIBIT \_\_\_\_ (LK-8)**



KCP&L  
Case Name: 2014 KCPL Rate Case  
Case Number: ER-2014-0370

Response to Woodsmall David Interrogatories - MECG\_20150130  
Date of Response: 02/17/2015

Question:6-13

Please provide the computations used by KCP&L in the historical test year and for each subsequent month for the percentage allocations to each affiliate for each allocation method in electronic format with all formulas intact.

Response:

Attached are two Excel files with the indirect allocation factors for the test year (April 2013 – March 2014) and subsequent months (April 2014 – Projected April 2015) with supporting computations for each factor.

Each file has a summary schedule listing each factor by month followed by separate tabs showing how each factor was calculated and source information. The projected March – April 2015 factors are provided and are not expected to change until May 2015.

Provide by: Joyce Swope, Accounting

Electronic attachments: MECG Q6-13 Indirect Allocation Factors Test Year.xls

MECG Q6-13 Indirect Allocation Factors Subsequent to Test Year.xls

QMECG\_6-13\_Verification.pdf

Test Year Indirect Allocation Factors

	April 2013	May 2013	June 2013	July 2013	Aug 2013	Sept 2013	Oct 2013	Nov 2013	Dec 2013	Jan 2014	Feb 2014	March 2014
<b>Corporate Massachusetts Formula</b>												
KCP&L	69.30%	69.54%	69.54%	69.54%	69.54%	69.54%	69.54%	69.54%	69.54%	69.54%	69.54%	69.54%
MOPUB	22.40%	21.79%	21.79%	21.79%	21.79%	21.79%	21.79%	21.79%	21.79%	21.79%	21.79%	21.79%
SJLP	7.80%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
GPTH	0.00%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%	0.03%
GPE	0.50%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Utility Massachusetts Formula

KCP&L	69.60%	70.04%	70.04%	70.04%	70.04%	70.04%	70.04%	70.04%	70.04%	70.04%	70.04%	70.04%
MOPUB	22.50%	21.98%	21.98%	21.98%	21.98%	21.98%	21.98%	21.98%	21.98%	21.98%	21.98%	21.98%
SJLP	7.90%	7.98%	7.98%	7.98%	7.98%	7.98%	7.98%	7.98%	7.98%	7.98%	7.98%	7.98%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Number of Customers

KCP&L	62.50%	62.07%	62.07%	62.07%	62.07%	62.07%	62.07%	62.07%	62.07%	62.07%	62.07%	62.07%
MOPUB	29.60%	29.98%	29.98%	29.98%	29.98%	29.98%	29.98%	29.98%	29.98%	29.98%	29.98%	29.98%
SJLP	7.90%	7.95%	7.95%	7.95%	7.95%	7.95%	7.95%	7.95%	7.95%	7.95%	7.95%	7.95%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Transmission Miles

KCP&L	53.30%	52.27%	52.27%	52.27%	52.27%	52.27%	52.27%	52.27%	52.27%	52.27%	52.27%	52.27%
MOPUB	37.70%	38.27%	38.27%	38.27%	38.27%	38.27%	38.27%	38.27%	38.27%	38.27%	38.27%	38.27%
SJLP	9.00%	9.46%	9.46%	9.46%	9.46%	9.46%	9.46%	9.46%	9.46%	9.46%	9.46%	9.46%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Customer & Transmission Miles

KCP&L	57.90%	57.17%	57.17%	57.17%	57.17%	57.17%	57.17%	57.17%	57.17%	57.17%	57.17%	57.17%
MOPUB	33.70%	34.12%	34.12%	34.12%	34.12%	34.12%	34.12%	34.12%	34.12%	34.12%	34.12%	34.12%
SJLP	8.40%	8.71%	8.71%	8.71%	8.71%	8.71%	8.71%	8.71%	8.71%	8.71%	8.71%	8.71%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Plant Capacity Factor

KCP&L	74.30%	74.23%	74.23%	74.23%	74.23%	74.23%	74.23%	74.23%	74.23%	74.23%	74.23%	74.23%
MOPUB	20.60%	20.59%	20.59%	20.59%	20.59%	20.59%	20.59%	20.59%	20.59%	20.59%	20.59%	20.59%
SJLP	5.10%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%	5.18%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

KWH

KCP&L	74.00%	74.81%	74.81%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MOPUB	19.70%	17.88%	17.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SJLP	6.30%	7.31%	7.31%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Non-Labor & Non-Fuel O&M

KCP&L	70.20%	69.80%	69.80%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MOPUB	21.80%	22.40%	22.40%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SJLP	8.00%	7.80%	7.80%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	100.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Note-The use of the KWH and Non-Labor & Non-Fuel O&M factors were discontinued in July 2013.

**Kansas City Power & Light**  
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**Corporate Massachusetts Formula**

**Great Plains Energy**  
**Corp Massachusetts Formula**  
**April 2013**  
Based on 2011 Data

	Operating Revenues (1)		O&M Payroll (2)		Net Plant or Investments (3)		Corporate Massachusetts Formula
GPE	25,637,050	1.1%	138,389	0.1%	21,024,834	0.3%	0.5%
KCPL	1,558,265,703	66.5%	156,841,794	72.9%	4,781,139,516	68.4%	69.3%
MPS (4)	571,875,663	24.4%	40,599,975	18.8%	1,674,204,753	24.0%	22.4%
SJLP (4)	187,867,164	8.0%	17,662,093	8.2%	512,869,861	7.3%	7.8%
	<u>2,343,645,580</u>	<u>100.0%</u>	<u>215,242,251</u>	<u>100.0%</u>	<u>6,989,238,964</u>	<u>100.0%</u>	<u>100.0%</u>

- (1) Source-Dec 2011 Operating Report Income Statement. (GPE- Other Non-operating income)  
(2) Source-Qry of payroll charges for 2011.  
(3) Source-Dec 2011 Operating Report Balance Sheet  
(4) MPS and SJLP included allocated portion from ECORP.

**Great Plains Energy**  
**Corp Massachusetts Formula**  
**May 2013 - March 2014**  
Based on 2012 Data

	Operating Revenues (1)		O&M Payroll (2)		Net Plant or Investments (3)		Corporate Massachusetts Formula
GPE	43,590,076	1.83%	151,129	0.07%	21,333,832	0.29%	0.73%
GPTHC	-	0.00%	193,915	0.09%	233,603	0.00%	0.03%
KCPL	1,579,923,060	66.31%	156,339,646	73.10%	5,074,804,966	69.20%	69.54%
MPS (4)	564,608,464	23.69%	39,884,881	18.65%	1,689,722,541	23.04%	21.79%
SJLP (4)	194,765,569	8.17%	17,312,580	8.09%	547,618,971	7.47%	7.91%
	<u>2,382,887,169</u>	<u>100.00%</u>	<u>213,882,151</u>	<u>100.00%</u>	<u>7,333,713,913</u>	<u>100.00%</u>	<u>100.00%</u>

- (1) Source-Dec 2012 Income Statement or Trial Balance. (GPE - Other non-operating income)  
(2) Source-Qry of payroll charges for 2012.  
(3) Source-Dec 2012 Balance Sheet or Trial Balance  
(4) MPS and SJLP included allocated portion from ECORP.

**Kansas City Power & Light**  
**ER-2014-0370**  
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**Utility Massachusetts Formula**

**Great Plains Energy**  
**Utility Massachusetts Formula**  
**April 2013**  
Based on 2011 Data

	Operating Revenues (1)		O&M Payroll (2)		Net Plant (3)		Utility Massachusetts Formula
KCPL	1,558,265,703	67.2%	156,841,794	72.9%	4,781,139,516	68.6%	69.6%
MPS (4)	571,875,663	24.7%	40,599,975	18.9%	1,674,204,753	24.0%	22.5%
SJLP (4)	187,867,164	8.1%	17,662,093	8.2%	512,869,861	7.4%	7.9%
	<u>2,318,008,530</u>	<u>100.0%</u>	<u>215,103,862</u>	<u>100.0%</u>	<u>6,968,214,130</u>	<u>100.0%</u>	<u>100.0%</u>

- (1) Source-Dec 2011 YTD Dec Operating Report  
(2) Source-Payroll Query for 2011.  
(3) Source-Dec 2011 Operating Report  
(4) MPS & SJLP include allocated portion from ECORP.

**Great Plains Energy**  
**Utility Massachusetts Formula**  
**May 2013 - March 2014**  
Based on 2012 Data

	Operating Revenues (1)		O&M Payroll (2)		Net Plant (3)		Utility Massachusetts Formula
KCPL	1,579,923,060	67.53%	156,339,646	73.21%	5,074,804,966	69.40%	70.04%
MPS (4)	564,608,464	24.14%	39,884,881	18.68%	1,689,722,541	23.11%	21.98%
SJLP (4)	194,765,569	8.33%	17,312,580	8.11%	547,618,971	7.49%	7.98%
	<u>2,339,297,093</u>	<u>100.00%</u>	<u>213,537,107</u>	<u>100.00%</u>	<u>7,312,146,478</u>	<u>100.00%</u>	<u>100.00%</u>

- (1) Source-Dec 2012 YTD Dec Operating Report  
(2) Source-Payroll Query for 2012.  
(3) Source-Dec 2012 Balance Sheet  
(4) MPS & SJLP include allocated portion from ECORP.

**Kansas City Power & Light**  
**ER-2014-0370**  
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**Number of Customers**

**Great Plains Energy**  
**# of Customer Factor**  
**April 2013**  
Based on 2011 Data

	<b>Average Number of Customers (1)</b>	<b>Customer Factor</b>
<b>KCPL</b>	520,275	62.5%
<b>MPS</b>	246,851	29.6%
<b>SJLP</b>	65,833	7.9%
<b>Total</b>	<u>832,959</u>	<u>100.0%</u>

	<b>MPS</b>	<b>SJLP</b>
Residential	215,900	58,018
Commercial	30,678	7,547
Industrial	141	105
Streetlight	<u>132</u>	<u>163</u>
	246,851	65,833

(1) Source-Form 1, Page 304, Col D

**Great Plains Energy**  
**# of Customer Factor**  
**May 2013 - March 2014**  
Based on 2012 Data

	<b>Average Number of Customers (1)</b>	<b>Customer Factor</b>
<b>KCPL</b>	512,820	62.07%
<b>MPS</b>	247,634	29.98%
<b>SJLP</b>	65,712	7.95%
<b>Total</b>	<u>826,166</u>	<u>100.00%</u>

	<b>MPS</b>	<b>SJLP</b>
Residential	216,602	57,898
Commercial	30,758	7,547
Industrial	139	101
Streetlight	<u>135</u>	<u>166</u>
	247,634	65,712

(1) Source-Form 1, Page 304, Col D

**Kansas City Power & Light**  
**ER-2014-0370**  
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**Transmission Miles**

**Great Plains Energy**  
**Transmission Miles Factor**  
**April 2013**  
Based on 2011 Data

	<b>Transmission Miles (1)</b>	<b>Transmission Miles Factor</b>
<b>KCPL</b>	1,827	53.3%
<b>MPS</b>	1,292	37.7%
<b>SJLP</b>	308	9.0%
	<u>3,427</u>	<u>100.0%</u>

(1) Source-Form 1, Page 422, Pole Miles

**Great Plains Energy**  
**Transmission Miles Factor**  
**May 2013 - March 2014**  
Based on 2012 Data

	<b>Transmission Miles (1)</b>	<b>Transmission Miles Factor</b>
<b>KCPL</b>	1,807	52.27%
<b>MPS</b>	1,323	38.27%
<b>SJLP</b>	327	9.46%
	<u>3,457</u>	<u>100.00%</u>

(1) Source-Form 1, Page 422, Pole Miles

**Kansas City Power & Light**  
**ER-2014-0370**  
**ERG 6-13**

**Customers & Transmission Miles**

**Great Plains Energy**  
**Customers/Transmission Miles Factor**  
**April 2013**  
Based on 2011 Data

	Average Number of Customers (1)	Percent	Transmission Miles (2)	Percent	Customer/Transmission Miles Factor
KCPL	520,275	62.5%	1,827	53.3%	57.9%
MPS	246,851	29.6%	1,292	37.7%	33.7%
SJLP	65,833	7.9%	308	9.0%	8.4%
	<u>832,959</u>	<u>100.0%</u>	<u>3,427</u>	<u>100.0%</u>	<u>100.0%</u>

- (1) Source-Form 1, Page 304, Col D  
(2) Source-Form 1, Page 422, Pole Miles

**Great Plains Energy**  
**Customers/Transmission Miles Factor**  
**May 2013 - March 2014**  
Based on 2012 Data

	Average Number of Customers (1)	Percent	Transmission Miles (2)	Percent	Customer/Transmission Miles Factor
KCPL	512,820	62.07%	1,807	52.27%	57.17%
MPS	247,634	29.98%	1,323	38.27%	34.12%
SJLP	65,712	7.95%	327	9.46%	8.71%
	<u>826,166</u>	<u>100.00%</u>	<u>3,457</u>	<u>100.00%</u>	<u>100.00%</u>

- (1) Source-Form 1, Page 304, Col D  
(2) Source-Form 1, Page 422, Pole Miles

**Kansas City Power & Light**  
**ER-2014-0370**  
**ERG 6-13**

**Plant Capacity**

**Great Plains Energy**  
**Plant Capacity Factor**  
**April 2013**  
Based on 2012 Data

	Total Plant Capacity (1)	Total Capacity by Company	Plant Capacity Factor
<b>KCP&amp;L</b>			
Montrose	510		
Hawthorn 5	476		
Hawthorn 6 & 9	281		
Hawthorn 7 & 8	154		
Osawatomie (gas turbine)	102		
Iatan 1 (100%) (2)	670		
Iatan 2 (100%) (2)	850		
West Gardner (gas turbine)	408		
Northeast	491		
LaCygne (100%) (2)	<u>1362</u>		
		5,304	74.3%
<b>MPS</b>			
Sibley	508		
Crossroads (gas turbine)	306		
Greenwood (gas turbine)	244		
Nevada (gas turbine)	25		
South Harper (gas turbine)	<u>388</u>		
		1,471	20.6%
<b>SJLP</b>			
Ralph Green (gas turbine) (3)	89		
Lake Road	151		
Lake Road (gas turbine)	128		
		368	5.1%
<b>Total</b>		<u>7,143</u>	<u>100.0%</u>

- (1) Source-Form 1, Pages 402-403, Line 9 and line 5 for CT's/other if line 9 is zero.  
Excludes Wolf Creek, Jeffery Energy Center and Spearville Wind.  
(2) Beginning January 2013, Iatan and LaCygne will be booked 100% KCP&L per Saber team.  
The joint partner allocation, which follows the business unit allocation, will allocate a portion to joint partners.  
(3) Ralph Green was moved from MPS to SJLP in Order ER-2012-0175.

**Great Plains Energy**  
**Plant Capacity Factor**  
**May 2013 - March 2014**  
Based on 2012 Data

	Total Plant Capacity (1)	Total Capacity by Company	Plant Capacity Factor
<b>KCP&amp;L</b>			
Montrose	510		
Hawthorn 5	476		
Hawthorn 6 & 9	281		
Hawthorn 7 & 8	154		
Osawatomie (gas turbine)	102		
Iatan 1 (100%) (2)	670		
Iatan 2 (100%) (2)	850		
West Gardner (gas turbine)	408		
Northeast	491		
LaCygne (100%) (2)	<u>1362</u>		
		5,304	74.23%
<b>MPS</b>			
Sibley	508		
Crossroads (gas turbine)	306		
Greenwood (gas turbine)	244		
Nevada (gas turbine)	25		
South Harper (gas turbine)	<u>388</u>		
		1,471	20.59%
<b>SJLP</b>			
Ralph Green (gas turbine) (3)	89		
Lake Road	151		
Lake Road (gas turbine)	128		
St. Joe Landfill	<u>2</u>		
		370	5.18%
<b>Total</b>		<u>7,145</u>	<u>100.00%</u>

- (1) Source-Form 1, Pages 402-403, Line 9 and line 5 for CT's/other if line 9 is zero.  
Excludes Wolf Creek, Jeffery Energy Center and Spearville Wind.  
(2) Beginning January 2013, Iatan and LaCygne will be booked 100% KCP&L per Saber team.  
The joint partner allocation, which follows the business unit allocation, will allocate a portion to joint partners.  
(3) Ralph Green was moved from MPS to SJLP in Order ER-2012-0175.



**Kansas City Power & Light**  
**ER-2014-0370**  
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KWH

**Great Plains Energy**  
**KWH Factor**  
**April 2013**  
Based on 2011 Data

	Total Plant KWH (1)	Total KWH by Company	KWH %
<b>KCP&amp;L</b>			
Montrose	2,610,109,000		
Hawthorn 5	3,767,948,000		
Hawthorn 6&9	216,040,000		
Hawthorn 7&8	1,608,000		
Osawatomie (gas turbine)	7,449,000		
Iatan 1 (70%)	2,506,576,000		
Iatan 2 (54.71%)	2,983,848,000		
West Gardner (gas turbine)	43,617,000		
Northeast	(1,910,680)		
Lacygne 1 (50%)	1,984,391,000		
Lacygne 2 (50%)	<u>2,114,060,000</u>		
		16,233,735,120	74.0%
<b>MPS</b>			
Sibley	2,381,498,000		
Ralph Green (gas turbine)	791,000		
Jeffery	1,125,572,000		
Crossroads	88,408,000		
Greenwood (gas turbine)	12,599,000		
Nevada (gas turbine)	(34,000)		
South Harper (gas turbine)	73,326,000		
Iatan 2-18% (65.36% of 982,7	642,347,622		
KCI (gas turbine)	<u>-</u>		
		4,324,507,622	19.7%
<b>SJLP</b>			
Lake Road	398,097,000		
Lake Road (gas turbine)	4,572,000		
Iatan 1 (18%)	647,001,000		
Iatan 2-18% (34.64% of 982,7	<u>340,436,378</u>		
		1,390,106,378	6.3%
<b>Total</b>		<u>21,948,348,120</u>	<u>100.0%</u>

(1) Source-FERC FORM 1, Pages 402-403, Line 12  
Excludes WCNOG

**Great Plains Energy**  
**KWH Factor**  
**May 2013 - June 2013**  
Based on 2012 Data

	Total Plant KWH (1)	Total KWH by Company	KWH %
<b>KCP&amp;L</b>			
Montrose	1,801,535,000		
Hawthorn 5	3,759,005,000		
Hawthorn 6&9	202,301,000		
Hawthorn 7&8	10,351,000		
Osawatomie (gas turbine)	10,799,000		
Iatan 1 (70%)	3,687,583,000		
Iatan 2 (54.71%)	3,692,813,000		
West Gardner (gas turbine)	61,031,000		
Northeast	(1,756,000)		
Lacygne 1 (50%)	2,037,334,000		
Lacygne 2 (50%)	<u>2,430,558,000</u>		
		17,691,552,000	74.81%
<b>MPS</b>			
Sibley	2,210,495,000		
Jeffery	986,055,000		
Crossroads	84,865,000		
Greenwood (gas turbine)	10,098,000		
Nevada (gas turbine)	(73,000)		
South Harper (gas turbine)	141,590,000		
Iatan 2-18% (65.36% of 1,216	795,088,060		
KCI (gas turbine)	<u>-</u>		
		4,228,118,060	17.88%
<b>SJLP</b>			
Lake Road	346,466,000		
Lake Road (gas turbine)	6,609,000		
Ralph Green (gas turbine)	(26,000)		
St. Joe Landfill	3,295,000		
Iatan 1 (18%)	951,379,000		
Iatan 2-18% (34.64% of 1,216	<u>421,386,940</u>		
		1,729,109,940	7.31%
<b>Total</b>		<u>23,648,780,000</u>	<u>100.00%</u>

(1) Source-FERC FORM 1, Pages 402-403, Line 12  
Excludes WCNOG

**Kansas City Power & Light**  
**ER-2014-0370**  
**ERG 6-13**

**Non-Labor & Non-Fuel O&M**

**Great Plains Energy**  
**Non-Labor and Non-Fuel O&M**  
**April 2013**  
Based on 2011 Data

	<b>Total O&amp;M Excl Fuel/PP (1)</b>	<b>Less O&amp;M Labor (2)</b>	<b>O&amp;M Excl Labor, Fuel &amp; PP</b>	<b>Non-Fuel and Non-Labor Factor</b>
<b>KCPL</b>	498,552,797	150,934,956	347,617,841	70.2%
<b>MPS</b>	146,230,425	38,358,612	107,871,813	21.8%
<b>SJLP</b>	55,819,860	16,401,783	39,418,077	8.0%
<b>Total</b>			<u>494,907,731</u>	<u>100.0%</u>

(1) Operating Report-YTD December 2011

(2) Qry: O&M Labor Accounts, 2011, (Excluding accounts 501,547,555)

**Great Plains Energy**  
**Non-Labor and Non-Fuel O&M**  
**May 2013 - June 2013**  
Based on 2012 Data

	<b>Total O&amp;M Excl Fuel/PP (1)</b>	<b>Less O&amp;M Labor (2)</b>	<b>O&amp;M Excl Labor, Fuel &amp; PP</b>	<b>Non-Fuel and Non-Labor Factor</b>
<b>KCPL</b>	479,886,032	150,535,215	329,350,817	69.80%
<b>MPS</b>	143,474,877	37,764,961	105,709,916	22.40%
<b>SJLP</b>	52,714,033	15,896,815	36,817,218	7.80%
<b>Total</b>			<u>471,877,951</u>	<u>100.00%</u>

(1) YTD December 2012 Income Statement

(2) Qry: O&M Labor Accounts, 2012, (Excluding accounts 501,547,555)

Kansas City Power & Light  
ER-2014-0370  
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Indirect Allocation Factors  
April 2014-Projected April 2015

Corporate Massachusetts Formula	Projected												
	April 2014	May 2014	June 2014	July 2014	Aug 2014	Sept 2014	Oct 2014	Nov 2014	Dec 2014	Jan 2015	Feb 2015	March 2015	April 2015
KCP&L	69.54%	69.97%	69.97%	69.97%	69.97%	69.97%	69.97%	69.97%	69.97%	69.97%	69.97%	69.97%	69.97%
MOPUB	21.79%	21.09%	21.09%	21.09%	21.09%	21.09%	21.09%	21.09%	21.09%	21.09%	21.09%	21.09%	21.09%
SJLP	7.91%	8.13%	8.13%	8.13%	8.13%	8.13%	8.13%	8.13%	8.13%	8.13%	8.13%	8.13%	8.13%
GPTHG	0.03%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%	0.06%
GPE	0.73%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Utility Massachusetts Formula

KCP&L	70.04%	70.52%	70.52%	70.52%	70.52%	70.52%	70.52%	70.52%	70.52%	70.52%	70.52%	70.52%	70.52%
MOPUB	21.98%	21.28%	21.28%	21.28%	21.28%	21.28%	21.28%	21.28%	21.28%	21.28%	21.28%	21.28%	21.28%
SJLP	7.98%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Number of Customers

KCP&L	62.07%	62.05%	62.05%	62.05%	62.05%	62.05%	62.05%	62.05%	62.05%	62.05%	62.05%	62.05%	62.05%
MOPUB	29.98%	30.04%	30.04%	30.04%	30.04%	30.04%	30.04%	30.04%	30.04%	30.04%	30.04%	30.04%	30.04%
SJLP	7.95%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Transmission Miles

KCP&L	52.27%	52.33%	52.33%	52.33%	52.33%	52.33%	52.33%	52.33%	52.33%	52.33%	52.33%	52.33%	52.33%
MOPUB	38.27%	38.12%	38.12%	38.12%	38.12%	38.12%	38.12%	38.12%	38.12%	38.12%	38.12%	38.12%	38.12%
SJLP	9.46%	9.55%	9.55%	9.55%	9.55%	9.55%	9.55%	9.55%	9.55%	9.55%	9.55%	9.55%	9.55%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Customer & Transmission Miles

KCP&L	57.17%	57.19%	57.19%	57.19%	57.19%	57.19%	57.19%	57.19%	57.19%	57.19%	57.19%	57.19%	57.19%
MOPUB	34.12%	34.08%	34.08%	34.08%	34.08%	34.08%	34.08%	34.08%	34.08%	34.08%	34.08%	34.08%	34.08%
SJLP	8.71%	8.73%	8.73%	8.73%	8.73%	8.73%	8.73%	8.73%	8.73%	8.73%	8.73%	8.73%	8.73%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Plant Capacity Factor

KCP&L	74.23%	73.39%	73.39%	73.39%	73.39%	73.39%	73.39%	73.39%	73.39%	73.39%	73.39%	73.39%	73.39%
MOPUB	20.59%	21.49%	21.49%	21.49%	21.49%	21.49%	21.49%	21.49%	21.49%	21.49%	21.49%	21.49%	21.49%
SJLP	5.18%	5.12%	5.12%	5.12%	5.12%	5.12%	5.12%	5.12%	5.12%	5.12%	5.12%	5.12%	5.12%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

General Allocator

KCP&L	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
MOPUB	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SJLP	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GPE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
PARN	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SOLAR	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
KGREC	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
GREC	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Note: The General Allocator replaced the Corporate Massachusetts Formula in January 2015.

**Kansas City Power & Light**  
**ER-2014-0370**  
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**Corporate Massachusetts Formula**

**Great Plains Energy**  
**Corp Massachusetts Formula**  
**April 2014**  
Based on 2012 Data

	Operating Revenues (1)		O&M Payroll (2)		Net Plant or Investments (3)		Corporate Massachusetts Formula
GPE	43,590,076	1.83%	151,129	0.07%	21,333,832	0.29%	0.73%
GPTHC	-	0.00%	193,915	0.09%	233,603	0.00%	0.03%
KCPL	1,579,923,060	66.31%	156,339,646	73.10%	5,074,804,966	69.20%	69.54%
MPS (4)	564,608,464	23.69%	39,884,881	18.65%	1,689,722,541	23.04%	21.79%
SJLP (4)	194,765,569	8.17%	17,312,580	8.09%	547,618,971	7.47%	7.91%
	<u>2,382,887,169</u>	<u>100.00%</u>	<u>213,882,151</u>	<u>100.00%</u>	<u>7,333,713,913</u>	<u>100.00%</u>	<u>100.00%</u>

(1) Source-Dec 2012 Income Statement or Trial Balance. (GPE - Other non-operating income)

(2) Source-Qry of payroll charges for 2012.

(3) Source-Dec 2012 Balance Sheet or Trial Balance

(4) MPS and SJLP included allocated portion from ECORP.

**Great Plains Energy**  
**Corp Massachusetts Formula**  
**May 2014 - December 2014**  
Based on 2013 Data

	Operating Revenues (1)		O&M Payroll (2)		Net Plant or Investments (3)		Corporate Massachusetts Formula
GPE	47,474,261	1.88%	200,700	0.09%	21,666,653	0.28%	0.75%
GPTHC	-	0.00%	357,410	0.17%	224,211	0.00%	0.06%
KCPL	1,671,422,009	66.35%	156,429,838	73.29%	5,408,323,371	70.27%	69.97%
MPS (4)	579,788,430	23.01%	39,165,644	18.35%	1,687,165,503	21.92%	21.09%
SJLP (4)	220,748,684	8.76%	17,297,763	8.10%	579,422,055	7.53%	8.13%
	<u>2,519,433,384</u>	<u>100.00%</u>	<u>213,451,355</u>	<u>100.00%</u>	<u>7,696,801,793</u>	<u>100.00%</u>	<u>100.00%</u>

(1) Source-Dec 2013 Consolidating Income Statement (GPE - Other non-operating income)

(2) Source-Qry of payroll charges for 2013.

(3) Source-Dec 2013 Consolidating Balance Sheet or Trial Balance

(4) MPS and SJLP included allocated portion from ECORP.

**Kansas City Power & Light**  
**ER-2014-0370**  
**ERG 6-13**

**Utility Massachusetts Formula**

**Great Plains Energy**  
**Utility Massachusetts Formula**  
**April 2014**  
Based on 2012 Data

	Operating Revenues (1)		O&M Payroll (2)		Net Plant (3)		Utility Massachusetts Formula
KCPL	1,579,923,060	67.53%	156,339,646	73.21%	5,074,804,966	69.40%	70.04%
MPS (4)	564,608,464	24.14%	39,884,881	18.68%	1,689,722,541	23.11%	21.98%
SJLP (4)	194,765,569	8.33%	17,312,580	8.11%	547,618,971	7.49%	7.98%
	<u>2,339,297,093</u>	<u>100.00%</u>	<u>213,537,107</u>	<u>100.00%</u>	<u>7,312,146,478</u>	<u>100.00%</u>	<u>100.00%</u>

- (1) Source-Dec 2012 YTD Dec Operating Report  
(2) Source-Payroll Query for 2012.  
(3) Source-Dec 2012 Balance Sheet  
(4) MPS & SJLP include allocated portion from ECORP.

**Great Plains Energy**  
**Utility Massachusetts Formula**  
**May 2014 - Projected April 2015**  
Based on 2013 Data

	Operating Revenues (1)		O&M Payroll (2)		Net Plant (3)		Utility Massachusetts Formula
KCPL	1,671,422,009	67.62%	156,429,838	73.48%	5,408,323,371	70.47%	70.52%
MPS (4)	579,788,430	23.45%	39,165,644	18.40%	1,687,165,503	21.98%	21.28%
SJLP (4)	220,748,684	8.93%	17,297,763	8.12%	579,422,055	7.55%	8.20%
	<u>2,471,959,123</u>	<u>100.00%</u>	<u>212,893,245</u>	<u>100.00%</u>	<u>7,674,910,929</u>	<u>100.00%</u>	<u>100.00%</u>

- (1) Source-Dec 2013 YTD Dec Consolidating Income Statements  
(2) Source-Payroll Query for 2013.  
(3) Source-Dec 2013 Consolidating Balance Sheet  
(4) MPS & SJLP include allocated portion from ECORP.

**Kansas City Power & Light**  
**ER-2014-0370**  
**ERG 6-13**

**Number of Customers**

**Great Plains Energy**  
**# of Customer Factor**  
**April 2014**  
Based on 2012 Data

	<b>Average Number of Customers (1)</b>	<b>Customer Factor</b>
<b>KCPL</b>	512,820	62.07%
<b>MPS</b>	247,634	29.98%
<b>SJLP</b>	65,712	7.95%
<b>Total</b>	<u>826,166</u>	<u>100.00%</u>

	<b>MPS</b>	<b>SJLP</b>
Residential	216,602	57,898
Commercial	30,758	7,547
Industrial	139	101
Streetlight	135	166
	<u>247,634</u>	<u>65,712</u>

(1) Source-Form 1, Page 304, Col D

**Great Plains Energy**  
**# of Customer Factor**  
**May 2014 - Projected April 2015**  
Based on 2013 Data

	<b>Average Number of Customers (1)</b>	<b>Customer Factor</b>
<b>KCPL</b>	514,805	62.05%
<b>MPS</b>	249,250	30.04%
<b>SJLP</b>	65,656	7.91%
<b>Total</b>	<u>829,711</u>	<u>100.00%</u>

	<b>MPS</b>	<b>SJLP</b>
Residential	218,036	57,824
Commercial	30,940	7,566
Industrial	140	100
Streetlight	134	166
	<u>249,250</u>	<u>65,656</u>

(1) Source-Form 1, Page 304, Col D

**Kansas City Power & Light  
ER-2014-0370  
ERG 6-13**

**Transmission Miles**

**Great Plains Energy  
Transmission Miles Factor  
April 2014**

Based on 2012 Data

	<b>Transmission Miles (1)</b>	<b>Transmission Miles Factor</b>
<b>KCPL</b>	1,807	52.27%
<b>MPS</b>	1,323	38.27%
<b>SJLP</b>	327	9.46%
	<u>3,457</u>	<u>100.00%</u>

(1) Source-Form 1, Page 422, Pole Miles

**Great Plains Energy  
Transmission Miles Factor  
May 2014 - Projected April 2015**

Based on 2013 Data

	<b>Transmission Miles (1)</b>	<b>Transmission Miles Factor</b>
<b>KCPL</b>	1,808	52.33%
<b>MPS</b>	1,317	38.12%
<b>SJLP</b>	330	9.55%
	<u>3,455</u>	<u>100.00%</u>

(1) Source-Form 1, Page 422, Pole Miles

**Kansas City Power & Light**  
**ER-2014-0370**  
**ERG 6-13**

**Customers & Transmission Miles**

**Great Plains Energy**  
**Customers/Transmission Miles Factor**  
**April 2014**  
Based on 2012 Data

	<b>Average Number of Customers (1)</b>	<b>Percent</b>	<b>Transmission Miles (2)</b>	<b>Percent</b>	<b>Customer/Transmission Miles Factor</b>
<b>KCPL</b>	512,820	62.07%	1,807	52.27%	57.17%
<b>MPS</b>	247,634	29.98%	1,323	38.27%	34.12%
<b>SJLP</b>	65,712	7.95%	327	9.46%	8.71%
	<b>826,166</b>	<b>100.00%</b>	<b>3,457</b>	<b>100.00%</b>	<b>100.00%</b>

- (1) Source-Form 1, Page 304, Col D  
(2) Source-Form 1, Page 422, Pole Miles

**Great Plains Energy**  
**Customers/Transmission Miles Factor**  
**May 2014 - Projected April 2015**  
Based on 2013 Data

	<b>Average Number of Customers (1)</b>	<b>Percent</b>	<b>Transmission Miles (2)</b>	<b>Percent</b>	<b>Customer/Transmission Miles Factor</b>
<b>KCPL</b>	514,805	62.05%	1,808	52.33%	57.19%
<b>MPS</b>	249,250	30.04%	1,317	38.12%	34.08%
<b>SJLP</b>	65,656	7.91%	330	9.55%	8.73%
	<b>829,711</b>	<b>100.00%</b>	<b>3,455</b>	<b>100.00%</b>	<b>100.00%</b>

- (1) Source-Form 1, Page 304, Col D  
(2) Source-Form 1, Page 422, Pole Miles



**Kansas City Power & Light**  
**ER-2014-0370**  
**ERG 6-13**

**Plant Capacity**

**Great Plains Energy**  
**Plant Capacity Factor**  
**April 2014**  
Based on 2012 Data

	<b>Total Plant Capacity (1)</b>	<b>Total Capacity by Company</b>	<b>Plant Capacity Factor</b>
<b>KCP&amp;L</b>			
Montrose	510		
Hawthorn 5	476		
Hawthorn 6 & 9	281		
Hawthorn 7 & 8	154		
Osawatomie (gas turbine)	102		
Iatan 1 (100%) (2)	670		
Iatan 2 (100%) (2)	850		
West Gardner (gas turbine)	408		
Northeast	491		
LaCygne (100%) (2)	<u>1362</u>		
		5,304	74.23%
<b>MPS</b>			
Sibley	508		
Crossroads (gas turbine)	306		
Greenwood (gas turbine)	244		
Nevada (gas turbine)	25		
South Harper (gas turbine)	<u>388</u>		
		1,471	20.59%
<b>SJLP</b>			
Ralph Green (gas turbine) (3)	89		
Lake Road	151		
Lake Road (gas turbine)	128		
St. Joe Landfill	<u>2</u>		
		370	5.18%
<b>Total</b>		<u>7,145</u>	<u>100.00%</u>

(1) Source-Form 1, Pages 402-403, Line 9 and line 5 for CT's/other if line 9 is zero.

Excludes Wolf Creek, Jeffery Energy Center and Spearville Wind.

(2) Beginning January 2013, Iatan and LaCygne will be booked 100% KCP&L per Saber team.

The joint partner allocation, which follows the business unit allocation, will allocate a portion to joint partners.

(3) Ralph Green was moved from MPS to SJLP in Order ER-2012-0175.

**Great Plains Energy**  
**Plant Capacity Factor**  
**May 2014 - Projected April 2015**  
Based on 2013 Data

	<b>Total Plant Capacity (1)</b>	<b>Total Capacity by Company</b>	<b>Plant Capacity Factor</b>
<b>KCP&amp;L</b>			
Montrose	510		
Hawthorn 5	476		
Hawthorn 6 & 9	281		
Hawthorn 7 & 8	154		
Osawatomie (gas turbine)	102		
Iatan 1 (100%) (2)	670		
Iatan 2 (100%) (2)	850		
West Gardner (gas turbine)	408		
Northeast	491		
LaCygne (100%) (2)	<u>1362</u>		
		5,304	73.39%
<b>MPS</b>			
Sibley	508		
Crossroads (gas turbine)	388		
Greenwood (gas turbine)	244		
Nevada (gas turbine)	25		
South Harper (gas turbine)	<u>388</u>		
		1,553	21.49%
<b>SJLP</b>			
Ralph Green (gas turbine) (3)	89		
Lake Road	151		
Lake Road (gas turbine)	128		
St. Joe Landfill	<u>2</u>		
		370	5.12%
<b>Total</b>		<u>7,227</u>	<u>100.00%</u>

(1) Source-Form 1, Pages 402-403, Line 9 and line 5 for CT's/other if line 9 is zero.

Excludes Wolf Creek, Jeffery Energy Center and Spearville Wind.

(2) Beginning January 2013, Iatan and LaCygne will be booked 100% KCP&L per Saber team.

The joint partner allocation, which follows the business unit allocation, will allocate a portion to joint partners.

(3) Ralph Green was moved from MPS to SJLP in Order ER-2012-0175.

**Kansas City Power & Light  
ER-2014-0370  
ERG 6-13**

**General Allocator  
January 2015-Projected April 2015**

**Great Plains Energy  
General Allocator**

	Total Expenses	Business Unit Percent
Non-Regulated		
HLDCO	11,649,669	0.49%
GPES	-	0.00%
GPTHC	(31,678)	0.00%
PARNT		
PARNT	1,561,678	
SJINV	(22,503)	
TRNSU	1,199	
MPSFC	295	
MPSCH	213	
MPSNC	1,240,837	
MPSCC	(14,573)	
MPSMS	(285,648)	
MPSGP	2,324	
MPSPC	437	
MGI	657	
GBH	767	
ENI	690	
Total Parnt	2,486,373	0.10%
KLT & Subs(excl Solar)		
KLT	679,169	
KLTG	117	
KLTIV	(800,076)	
FGAS	23,409	
Total KLT & Subs (excl Solar)	(97,381)	0.00%
SOLAR	1,061,769	0.04%
KCREC	12,115,653	0.50%
GREC	6,271,923	0.26%
Total Non-Regulated	<u>33,456,328</u>	1.39%
GMO		
MOPUB	572,918,153	23.80%
SJLP	203,719,701	8.47%
Total GMO	<u>776,637,854</u>	32.27%
KCP&L	1,596,911,132	66.34%
Total	<u><u>2,407,005,314</u></u>	100.00%

**Notes:**

- 1) Based on 2014 data from 12-31-14 Consolidating Income Statement.
- 2) Expenses include operating expenses including fuel and purchased power, non-operating expenses, interest and taxes. GPE excludes interest related to GMO and MPSNC excludes FIN 48 amounts.

**EXHIBIT \_\_\_\_ (LK-9)**

KCP&L  
Case Name: 2014 KCPL Rate Case  
Case Number: ER-2014-0370

Response to Woodsmall David Interrogatories - MECG\_20150130  
Date of Response: 02/17/2015

Question:6-12

Please provide the data used by KCP&L in the historical test year and for each subsequent month to calculate the percentage allocations to each affiliate for each allocation method. Identify and describe the source(s) of the data used for each allocation method and explain why the source of data used is appropriate for each allocation method. Please provide in electronic format with all formulas intact.

Response:

Attached are the files for each indirect allocation factor used during the April 2013 through February 2015 periods with supporting documents. The documents were not linked to the actual calculation. Question:6-13 provides files listing the factors used by month with the actual calculation formulas.

With the exception of the general factors, the remaining current factors listed below are based on source documents that have a direct relationship with the costs being allocated:

- 1) Number of customers-Used to allocate customer related costs.
- 2) Transmission miles-Used to allocate costs related to the transmission sector.
- 3) Customer & transmission miles-Used to allocate certain delivery costs which relate to both customers and the transmission sector.
- 4) Plant capacity-Used to allocate generation related costs.

For costs that are general in nature, the nationally recognized Massachusetts Formula was used to allocate both corporate and utility specific general costs. Beginning in January 2015, the Corporate Massachusetts Formula was replaced with a general allocator based on total expenses.

Information Provided By: Joyce Swope, Accounting

Attachments:

MECG\_6-12 Corp Mass Formula.pdf

MECG\_6-12 Utility Mass Formula.pdf

MECG\_6-12 Number of Customers.pdf

MECG\_6-12 Transmission Miles Factor.pdf

MECG\_6-12 Customer and Transmission Miles Factor.pdf

MECG\_6-12 Plant Capacity Factor.pdf  
MECG\_6-12 KWH Factor.pdf  
MECG\_6-12 NonFuel Non Labor O and M.pdf  
MECG\_6-12 General Allocator.pdf  
QMECG\_6-12\_Verification.pdf

**Great Plains Energy  
General Allocator Rate for 2015**

Business Unit	Rate
HLDCO	0.49%
GPTHC	0.00%
PARNT	0.10%
KLT	0.00%
SOLAR	0.04%
KCREC	0.50%
GREC	0.26%
MOPUB	23.80%
SJLP	8.47%
KCPL	66.34%
<b>Total</b>	<b>100.00%</b>

**Great Plains Energy  
General Allocator-2015**

	Total Expenses	Business Unit Percent
Non-Regulated		
HLDCO	11,649,669	0.49%
GPES	-	0.00%
GPTHG	(31,678)	0.00%
PARNT		
PARNT	1,561,678	
SJINV	(22,503)	
TRNSU	1,199	
MPSFC	295	
MPSCH	213	
MPSNC	1,240,837	
MPSCC	(14,573)	
MPSMS	(285,648)	
MPSGP	2,324	
MPSPC	437	
MGI	657	
GBH	767	
ENI	690	
Total Parnt	2,486,373	0.10%
KLT & Subs(excl Solar)		
KLT	679,169	
KLTG	117	
KLTIV	(800,076)	
FGAS	23,409	
Total KLT & Subs (excl Solar)	(97,381)	0.00%
SOLAR	1,061,769	0.04%
KCREC	12,115,653	0.50%
GREC	6,271,923	0.26%
Total Non-Regulated	33,456,328	1.39%
GMO		
MOPUB	572,918,153	23.80%
SJLP	203,719,701	8.47%
Total GMO	776,637,854	32.27%
KCP&L	1,596,911,132	66.34%
Total	2,407,005,314	100.00%

Notes:

- 1) Based on 2014 data.
- 2) Expenses include operating expenses including fuel and purchased power, non-operating expenses, interest and taxes.

Great Plains Energy  
Support for General Allocator 2015  
Based on 2014 Data

	HILCO (1)	GP/HC	PARNT	SUNV	TRANSU	MPSFC	MPSCH	MPSNC (2)	MPSCC	MPSMS	MPSGP	MPSPC	MGI	GBH	ENI	FGAS	KLT	KLTC	KLTV	SOLAR	KCREC (3)	GREC (3)	Total
Operating Exp	1,505,324	(131,087)	1,466,405	-	238	474	348	19,680	84	27,293	198	705	1,061	286	286	1,482	1,076,327	139	49,206	15,041	7,690,642	3,825,360	15,651,511
Non-Op Expense	2,444,850	1,922	(99,978)	-	-	-	1,984	-	-	453,184	-	-	-	-	-	-	9,958	-	(1,309,165)	1,169,078	644,587	1,201,969	2,871,621
Interest Exp	12,092,315	936	39,327	-	-	-	-	-	-	927	-	-	-	-	-	-	89	-	738	7,766	1,142,814	644,587	13,918,681
Income Tax Expense	(4,392,520)	(31,678)	155,524	(22,503)	981	(179)	(135)	1,219,193	(14,652)	(766,352)	2,125	(288)	(404)	471	384	21,845	(405,185)	(21)	488,135	(129,134)	3,282,397	1,201,969	1,214,535
Total	11,649,869	(31,678)	1,851,679	(22,503)	1,199	295	213	1,240,837	(14,373)	(283,946)	2,524	437	657	757	680	23,409	679,169	117	(600,076)	1,061,769	12,115,853	5,271,923	33,455,328

GMO

	MOPUB	SJLF	ECORP	Total
Operating Exp	462,021,390	176,333,051	(1,449,681)	637,704,760
Non-Op Expenses	1,582,919	587,859	10,376,168	12,546,956
Interest Exp	(888,472)	(1,125,686)	60,302,629	58,289,471
Income Tax Expense	58,092,155	17,582,166	(27,576,754)	48,097,567
Total	541,607,992	193,377,390	41,652,462	776,637,854

Allocates ECORP to MOPUB & SJLF (allocation % from Surveillance Report)

	ECORP Allocation %	ECORP Allocation	Total
76.17%	31,310,171	10,340,314	
24.83%	672,918,153	269,719,701	776,637,854

KCPJL

	KCPJL Only	Total
Operating Exp	1,372,974,490	1,372,974,490
Non-Op Expense	28,553,600	28,553,600
Interest Exp	122,948,182	122,948,182
Income Tax Expense	73,494,652	73,494,652
Total	1,598,011,122	1,598,011,122

Total 2,407,005,314

(1) GPE interest excludes GMD interest.

(2) MPSNC excludes FIN 40 amounts.

(3) KORTEC and GRECC exclude elimination entries in Non-Op Expense.



**EX13101 - GPE Consolidating Income Statement**  
**December 2014**  
 Run for: Actual YTD

	GPE CONSOLIDATED	ELEC UTILITY FIRM	ELEM	KCP, LMA, KCREC	GMO, ELECTRIC, ROLLUP	Cap Other Segment	HLDDO	DTTFC	PARNT	SMRY	TRNSU	MRFC
	<Entry Cur Tot>	<Entry Cur Tot>	<Entry Cur Tot>	<Entry Cur Tot>	<Entry Cur Tot>	<Entry Cur Tot>	<Entry Cur Tot>	<Entry Cur Tot>	<Entry Cur Tot>	<Entry Cur Tot>	<Entry Cur Tot>	<Entry Cur Tot>
Operating Revenue	2,294,634.86	2,294,634.86	0	0	0	0	0	0	0	0	0	0
Electric Revenue - Utility	224,829.04	224,829.04	0	0	0	0	0	0	0	0	0	0
Retail Electric Revenue	224,829.04	224,829.04	0	0	0	0	0	0	0	0	0	0
Wholesale Electric Rev	50,713.37	50,713.37	0	0	0	0	0	0	0	0	0	0
Total Electric Revenue	2,558,172.89	2,558,172.89	0	0	0	0	0	0	0	0	0	0
Other Revenues	2,558,172.89	2,558,172.89	0	0	0	0	0	0	0	0	0	0
Total Operating Revenues	2,558,172.89	2,558,172.89	0	0	0	0	0	0	0	0	0	0
Operating Expenses	489,186.69	489,186.69	0	0	0	0	0	0	0	0	0	0
Full Cost	553,800.053	553,800.053	0	0	0	0	0	0	0	0	0	0
Transmission FCYF	272,321.269	272,321.269	0	0	0	0	0	0	0	0	0	0
Transmission of EAC by Others	74,719.647	74,719.647	0	0	0	0	0	0	0	0	0	0
Other Operating Expenses	57,148.747	57,148.747	0	0	0	0	0	0	0	0	0	0
Maintenance Expense	183,748.121	183,748.121	0	0	0	0	0	0	0	0	0	0
Depreciation Expense	306,038.333	306,038.333	0	0	0	0	0	0	0	0	0	0
Gain or Loss on Sale of Property	1,453.723	1,453.723	0	0	0	0	0	0	0	0	0	0
Total Gain or Loss	294,198.432	294,198.432	0	0	0	0	0	0	0	0	0	0
Other Regulated Account	2,833,872.837	2,833,872.837	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	534,800.053	534,800.053	0	0	0	0	0	0	0	0	0	0
Operating Income	2,023,372.837	2,023,372.837	0	0	0	0	0	0	0	0	0	0
Other Income	0	0	0	0	0	0	0	0	0	0	0	0
Subsidies Income net of tax	0	0	0	0	0	0	0	0	0	0	0	0
Allowed Interest Income	4,678	4,678	0	0	0	0	0	0	0	0	0	0
Net Operating Income (Loss)	20,528.867	20,528.867	0	0	0	0	0	0	0	0	0	0
Non-Operating Income (Expense)	12,577.888	12,577.888	0	0	0	0	0	0	0	0	0	0
Total Other Income and Expense	16,443.300	16,443.300	0	0	0	0	0	0	0	0	0	0
Interest on Long Term Debt	186,018.926	186,018.926	0	0	0	0	0	0	0	0	0	0
Interest on Short Term Debt	5,083,974	5,083,974	0	0	0	0	0	0	0	0	0	0
Interest on Other Debt	1,844,823	1,844,823	0	0	0	0	0	0	0	0	0	0
Allowance Interest Expense	4,194,438	4,194,438	0	0	0	0	0	0	0	0	0	0
AFDC - Borrowed Funds	13,896,041	13,896,041	0	0	0	0	0	0	0	0	0	0
Total Interest Expense	186,018.926	186,018.926	0	0	0	0	0	0	0	0	0	0
Income Before Income Taxes	328,488.873	328,488.873	0	0	0	0	0	0	0	0	0	0
Total Income for Expense (Benefit)	118,830.886	118,830.886	0	0	0	0	0	0	0	0	0	0
Income Used for Equity Investments	27,909	27,909	0	0	0	0	0	0	0	0	0	0
Net Income	242,888,487	242,888,487	0	0	0	0	0	0	0	0	0	0
Net Income Attributable to GPE	242,888,487	242,888,487	0	0	0	0	0	0	0	0	0	0
Patented Dr. Requirements	1,844,000	1,844,000	0	0	0	0	0	0	0	0	0	0
Equity Attributable to GPE Available for Common	241,242,487	241,242,487	0	0	0	0	0	0	0	0	0	0
Represents the sum of ELEM, KCP, and KCREC with HFM Value net to Entry Currency Total.	242,888,487	242,888,487	0	0	0	0	0	0	0	0	0	0
Represents the Report to Other Segment for EIT Reporting Purposes (for PAFM Directly from HFM). Excludes Allocations from Subsidiaries of Cap Other and Electric (SMY Segment) to reach GPE Common	242,888,487	242,888,487	0	0	0	0	0	0	0	0	0	0

Average Number of Basic Common Shares: 153,882,706  
 Average Number of Diluted Common Shares Outstanding: 154,097,588  
 Basic EPS-YTD: 1.57  
 Diluted EPS-YTD: 1.57

Data referred from: KCP, LMA, KCREC  
 1/26/15 2:42:37 PM  
 Page 1



**EXHIBIT \_\_\_\_ (LK-10)**

## Kansas City Power &amp; Light Company

Case Number: ER-2014-0370

**MECG and OPC Adjustment to Increase O&M and A&G Expense Allocations to Affiliates  
Resulting from the Switch from Utilizing the Corporate Massachusetts Formula to the General Allocator  
For the Historic Test Year Ended March 31, 2014**

\$

See responses to MECG 6-8, 6-12, and 6-13

O&M Costs Allocated to Affiliates for the Months April 2013 through June 2013 Utilizing the Corporate Massachusetts Formula (See workpaper totaling costs from File #1 attached to MECG 6-8)	1,714,391
O&M Costs Allocated to Affiliates for the Months July 2013 through March 2014 Utilizing the Corporate Massachusetts Formula (See workpaper totaling costs from File #2 attached to MECG 6-8)	9,186,300
O&M Costs Allocated to Affiliates During the Historic Test Year Utilizing the Corporate Massachusetts Formula	<u>10,900,691</u>
Percentage of Costs Allocated to Affiliates Utilizing the Corporate Massachusetts Formula (See response to MECG 6-13)	<u>30.46%</u>
O&M Costs Subject to Allocation to Affiliates During the Historic Test Year Utilizing the Corporate Massachusetts Formula	35,786,904
Percentage of Costs Attributable to KCP&L Utilizing the Corporate Massachusetts Formula	69.54%
Percentage of Costs Attributable to KCP&L Utilizing the General Allocator Starting Jan 2015	<u>66.34%</u>
Reduction in KCP&L Allocation Percentage Resulting from Accounting Change	<u>-3.20%</u>
MECG Adjustment to Increase O&M Expense Allocations to Affiliates - Total Company	(1,145,181)
MO Jurisdictional Allocation Percentage - Based on As-Filed Total Non-Fuel O&M Expenses	<u>55.42%</u>
MECG Adjustment to Increase O&M Expense Allocations to Affiliates - Mo Jurisdiction	<u><u>(634,716)</u></u>

**EXHIBIT \_\_\_\_ (LK-11)**

THIS FILING IS

Item 1:  An Initial (Original) Submission OR  Resubmission No. \_\_\_\_\_Form 60 Approved  
OMB No. 1902-0215  
Expires 04/30/2016

# FERC FINANCIAL REPORT

## FERC FORM No. 60: Annual Report of Centralized Service Companies

This report is mandatory under the Public Utility Holding Company Act of 2005, Section 1270, Section 309 of the Federal Power Act and 18 C.F.R. § 366.23. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

<b>Exact Legal Name of Respondent (Company)</b> Ameren Services Company	<b>Year of Report</b> Dec 31, <u>2013</u>
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**Schedule XVII - Analysis of Billing – Associate Companies (Account 457)**

1. For services rendered to associate companies (Account 457), list all of the associate companies.

Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation For Use of Capital (d)	Total Amount Billed (e)
1	Ameren Corporation	26,267,310	2,967,703		29,235,013
2	Ameren Development Corporation	174,662	25,221		199,883
3	Ameren Energy Marketing Company	5,555,761	957,829		6,513,590
4	Union Electric Company	129,182,575	19,196,722		148,379,297
5	Ameren Energy Generating Company	11,018,908	1,586,824		12,605,732
6	Ameren Energy Resources Company, LLC	5,251,803	789,664		6,041,467
7	Ameren Energy Resources Generating Company	3,815,441	598,209		4,413,650
8	Ameren Transmission Company of Illinois	4,601,183	521,862		5,123,045
9	AmerenEnergy Medina Valley Cogen, LLC	143,563	10,933		154,496
10	Ameren Illinois Company	112,507,056	16,472,072		128,979,128
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38					
39					
40	<b>Total</b>	298,518,262	43,127,039		341,645,301

**EXHIBIT \_\_\_\_ (LK-12)**



## THIS FILING IS

Item 1:  An Initial (Original) Submission OR  Resubmission No. \_\_\_\_\_

# FERC FINANCIAL REPORT

## FERC FORM No. 60: Annual Report of Centralized Service Companies

This report is mandatory under the Public Utility Holding Company Act of 2005, Section 1270, Section 309 of the Federal Power Act and 18 C.F.R. § 366.23. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)

Southern Company Services, Inc.

Year of Report

Dec 31, 2013

**Schedule XVII - Analysis of Billing - Associate Companies (Account 457)**

1. For services rendered to associate companies (Account 457), list all of the associate companies.

Line No.	Name of Associate Company (a)	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation For Use of Capital (d)	Total Amount Billed (e)
1	Southern Company	48,154,439	7,816,938	40,981	56,012,358
2	Alabama Power Company	265,891,811	73,957,562	337,100	340,186,473
3	Georgia Power Company	391,997,979	111,366,380	495,589	503,859,948
4	Gulf Power Company	62,196,457	16,143,305	70,358	78,410,120
5	Mississippi Power Company	160,013,740	44,801,379	176,555	204,991,674
6	Southern Electric Generating Company	5,982,658	1,848,165	7,785	7,838,608
7	Southern Nuclear Operating Company	58,260,020	14,638,867	69,036	72,967,923
8	Southern Company Holdings, Inc.	30,962,441	3,762,223	28,202	34,752,866
9	Southern Communications Services, Inc.	6,057,464	1,978,225	9,253	8,044,942
10	Southern Power Company	86,272,396	31,077,923	203,289	117,553,608
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39					
40	<b>Total</b>	<b>1,115,789,405</b>	<b>307,390,967</b>	<b>1,438,148</b>	<b>1,424,618,520</b>

**EXHIBIT \_\_\_\_ (LK-13)**

**Kansas City Power & Light Company**  
**Case Number: ER-2014-0370**  
**Percentage of Costs Calculation Allocated to Parent Companies**  
**Ameren Services Company and Southern Company Services, Inc.**  
**For the Historic Test Year Ended March 31, 2014**  
**\$**

Ameren Services Company - 2013 Form 60

	Direct Costs Charged	Indirect Costs Charged	Total
Ameren Corporation	26,267,310	2,967,703	29,235,013
Total - All Affiliates	298,518,262	43,127,039	341,645,301
% Charged to Ameren Corporation	8.8%	6.9%	8.6%

Southern Company Services, Inc. - 2013 Form 60

	Direct Costs Charged	Indirect Costs Charged	Total
Southern Company + Southern Co Holdings	79,116,880	11,579,161	90,696,041
Total - All Affiliates	1,115,789,405	307,390,967	1,423,180,372
% Charged to Southern Company	7.1%	3.8%	6.4%

**EXHIBIT \_\_\_\_ (LK-14)**

**Kansas City Power & Light Company**  
**Case Number: ER-2014-0370**  
**MECG and OPC Adjustment to Increase O&M and A&G Expense Allocations to Affiliates**  
**Resulting from Changes to the Company's New General Allocator Effective January 1, 2015**  
**For the Historic Test Year Ended March 31, 2014**  
**\$**

See responses to MECG 6-8, 6-12, and 6-13

O&M Costs Subject to Allocation to Affiliates During the Historic Test Year Utilizing the Corporate Massachusetts Formula	35,786,904
 Percentage of Costs Attributable to KCP&L Utilizing the Company's General Allocator	
Adjustment 1 - Remove Negative Income Tax Expense	
Company Computed General Allocator Effective January 1, 2015	66.34%
MECG Computed General Allocator % After Adjustment 1	<u>66.19%</u>
Reduction in KCP&L Allocation Percentage Resulting from Adjustment 1	<u>-0.15%</u>
 MECG Adjustment 1 to Increase O&M Expense Allocations to Affiliates - Total Company	 (53,680)
 MO Jurisdictional Allocation Percentage - Based on As-Filed Total Non-Fuel O&M Expenses	 <u>55.42%</u>
 MECG Adjustment 1 to Increase O&M Expense Allocations to Affiliates - Mo Jurisdiction	 <u>(29,752)</u>
 Adjustment 2 - Remove KCP&L Additional Interest Expense	
MECG Computed General Allocator % After Adjustment 1	66.19%
MECG Computed General Allocator % After Adjustment 2	<u>66.18%</u>
Reduction in KCP&L Allocation Percentage Resulting from Adjustment 2	<u>-0.01%</u>
 MECG Adjustment 2 to Increase O&M Expense Allocations to Affiliates - Total Company	 (3,579)
 MO Jurisdictional Allocation Percentage - Based on As-Filed Total Non-Fuel O&M Expenses	 <u>55.42%</u>
 MECG Adjustment 2 to Increase O&M Expense Allocations to Affiliates - Mo Jurisdiction	 <u>(1,983)</u>
 Adjustment 3 - Increase Interest and Income Tax Expense of Affiliates	
MECG Computed General Allocator % After Adjustment 2	66.18%
MECG Computed General Allocator % After Adjustment 3	<u>66.14%</u>
Reduction in KCP&L Allocation Percentage Resulting from Adjustment 3	<u>-0.04%</u>
 MECG Adjustment 3 to Increase O&M Expense Allocations to Affiliates - Total Company	 (14,315)
 MO Jurisdictional Allocation Percentage - Based on As-Filed Total Non-Fuel O&M Expenses	 <u>55.42%</u>
 MECG Adjustment 3 to Increase O&M Expense Allocations to Affiliates - Mo Jurisdiction	 <u>(7,934)</u>

**Kansas City Power & Light Company**  
**Case Number: ER-2014-0370**  
**MECG and OPC Adjustment to Increase O&M and A&G Expense Allocations to Affiliates**  
**Resulting from Changes to the Company's New General Allocator Effective January 1, 2015**  
**For the Historic Test Year Ended March 31, 2014**  
**\$**

See responses to MECG 6-8, 6-12, and 6-13

Adjustment 4 - Reflect HOLDCO Percentage Allocation of 5%		
MECG Computed General Allocator % After Adjustment 3	66.14%	
MECG Computed General Allocator % After Adjustment 4	63.26%	
Reduction in KCP&L Allocation Percentage Resulting from Adjustment 4		<u>-2.88%</u>
MECG Adjustment 4 to Increase O&M Expense Allocations to Affiliates - Total Company		(1,030,663)
MO Jurisdictional Allocation Percentage - Based on As-Filed Total Non-Fuel O&M Expenses		<u>55.42%</u>
MECG Adjustment 4 to Increase O&M Expense Allocations to Affiliates - Mo Jurisdiction		<u>(571,244)</u>

**Kansas City Power & Light Company**  
**Case Number: ER-2014-0370**  
**MECG and OPC Adjustment to Reduce Retained Interest Expense on Charges to Affiliates**  
**For the Historic Test Year Ended March 31, 2014**  
**\$**

	<u>Amount</u>
Balance of Intercompany Accounts Receivable at 6/30/2013	24,114,306
Balance of Intercompany Accounts Receivable at 9/30/2013	17,658,013
Balance of Intercompany Accounts Receivable at 12/31/2013	36,374,392
Balance of Intercompany Accounts Receivable at 3/31/2014	18,131,403
Average Balance of Intercompany Accounts Receivable During Test Year	24,069,529
Commercial Paper Rate	<u>0.25%</u>
Interest Received from Affiliates	<u>60,174</u>
KCP&L Weighted Cost of Debt Requested	2.73%
Interest Incurred by KCP&L for Affiliate Receivables Financing	<u>656,400</u>
Reduction in KCP&L Interest Expense for General Allocator	<u>(596,226)</u>
Increase in Other GPE Affiliate Interest Expense for General Allocator	<u>596,226</u>
Gross Up on Preferred and Common Equity Return % for Income Tax Expense	3.25%
Increase in Other GPE Affiliate Income Tax Expense	781,533
Total Increase Other GPE Affiliate Interest and Income Tax Expense for GA	<u>1,377,759</u>



**Kansas City Power & Light Company**  
**Case Number: ER-2014-0370**  
**MECG and OPC Adjustments to Increase O&M and A&G Expense Allocation Percentages to Affiliates Based on Changes to the Company's New General Allocator**  
**For the Historic Test Year Ended March 31, 2014**

Source: Responses to MECG 6-12 and 6-13 in Regards to New General Allocator Effective January 2015

	AS FILED		REMOVE NEGATIVE INCOME TAX EXPENSE		REMOVE KCPL ADDITIONAL INTEREST		INCREASE AFFILIATE INT & INC TAX		ALLOCATE 5% TO GPE/HOLDCO			
	Total Expenses	Business Unit Percent	Remove Negative Income Tax Expense	Business Unit Percent	Remove Additional KCPL Interest Expense	Adjusted Total Expenses	Business Unit Percent	Increase Affiliate Interest and Income Tax Expense	Adjusted Total Expenses	Increase GPE HOLDCO to 5%	Adjusted Total Expenses	Business Unit Percent
<b>Non-Regulated</b>												
HLDCC	11,649,669	0.49%	4,382,620	0.67%	16,032,289	0.67%	16,032,289	27,075	16,059,364	104,500,000	120,559,364	5.00%
GPES	-	0.00%	-	0.00%	-	0.00%	-	-	-	-	-	0.00%
GPTH	(31,678)	0.00%	(31,678)	0.00%	(31,678)	0.00%	(31,678)	(53)	(31,731)	1,383	(30,348)	0.00%
PARNT	1,561,678				1,561,678		1,561,678	2,637	1,564,315	(68,185)	1,496,130	
SJNV	(22,503)		22,503		-		-	-	-	-	-	
TRNSU	1,199				1,199		1,199	2	1,201	(52)	1,149	
MPSEC	295		179		474		474	1	475	(21)	454	
MPSCH	213		135		348		348	1	349	(15)	333	
MPSNC	1,240,837				1,240,837		1,240,837	2,096	1,242,933	(54,777)	1,188,156	
MPSCC	(14,573)		14,857		284		284	0	284	(12)	272	
MPSMS	(285,648)		766,352		480,704		480,704	812	481,516	(20,988)	460,528	
MPSGP	2,324		2,324		2,324		2,324	4	2,328	(101)	2,226	
MPSPC	437		268		705		705	1	706	(37)	675	
MGI	657		404		1,061		1,061	2	1,063	(46)	1,016	
GBH	767		767		767		767	1	768	(33)	735	
ENI	690		690		690		690	1	691	(30)	661	
Total Parnt	2,466,373	0.10%	804,698		3,291,071	0.14%	3,291,071	5,558	3,296,629	(143,693)	3,152,936	0.13%
<b>KLT &amp; Subs(excl Solar)</b>												
KLT	679,169		409,185		1,088,354		1,088,354	1,838	1,090,192	(47,519)	1,042,673	
KLTV	117		21		138		138	0	138	(6)	132	
FGAS	23,409				(800,076)		(800,076)	(1,351)	(801,427)	34,933	(766,495)	
Total KLT & Subs (excl Solar)	(97,381)	0.00%	409,206	0.01%	311,825	0.01%	311,825	40	23,449	(1,022)	22,425	
SOLAR	1,061,769	0.04%	129,134	0.05%	1,190,903	0.05%	1,190,903	527	1,192,352	(13,615)	298,737	0.01%
KOREC	12,115,653	0.50%			12,115,653	0.50%	12,115,653	2,011	1,192,914	(51,997)	1,140,918	0.05%
GREC	6,271,923	0.26%	5,725,658	0.26%	6,271,923	0.26%	6,271,923	10,592	6,282,515	(528,988)	11,607,128	0.48%
Total Non-Regulated	33,456,328	1.39%	5,725,658	1.63%	39,181,986	1.63%	39,181,986	66,171	39,248,157	103,489,249	142,737,405	5.92%
<b>GMO</b>												
MOPUB	572,918,163	23.80%										
SJLP	203,719,701	8.47%										
Total GMO	776,637,864	32.27%										
KCP&L	1,566,911,132	66.34%										
Total	2,407,005,314	100.00%	5,725,658	100.00%	2,412,730,972	100.00%	2,412,134,746	1,377,759	2,413,512,505	0	2,413,512,505	100.00%

Notes:  
1) Based on 2014 data from '12-31-14 Consolidating Income Statement.  
2) Expenses include operating expenses including fuel and purchased power, non-operating expenses, interest and taxes. GPE excludes interest related to GMO and MPSNC excludes FIN 48 amounts.

**EXHIBIT \_\_\_\_ (LK-15)**

## Kansas City Power &amp; Light Company

Case Number: ER-2014-0370

**MECG and OPC Adjustment to Increase O&M and A&G Expense Allocations to Affiliates in Company Proforma Adjustments  
Resulting from the Switch from Utilizing the Corporate Massachusetts Formula to the General Allocator  
For the Historic Test Year Ended March 31, 2014**

\$

See responses to MECG 6-12 and 6-13 and WP CS-49, CS-87, CS-117

All Company Proforma Adjustments Allocating Costs to KCPL Utilizing Corporate Massachusetts Formula

Miscellaneous O&M Adjustment CS-49 - Removed by MECG and OPC in Separate Adjustment	-
IT Roadmap O&M Adjustment CS-87 - As Adjusted for Company Error	13,305,691
Advertising - Connections Program O&M Adjustment CS-90 - Removed by MECG and OPC in Separate Adjustment	-
Common Use Billings in Account 922 - O&M Adjustment CS-117	<u>(11,772,707)</u>
Total Proforma Adjustment Amounts Subject to General Purpose Allocation to Affiliates	1,532,984
Percentage of Costs Attributable to KCP&L Utilizing the Corporate Massachusetts Formula	69.54%
Percentage of Costs Attributable to KCP&L Utilizing the General Allocator-As Adjusted by MECG	<u>63.26%</u>
Reduction in KCP&L Allocation Percentage Resulting from Accounting Change	<u>-6.28%</u>
MECG Adjustment to Increase Pro Forma O&M Expense Allocations to Affiliates - Total Company	(96,271)
MO Jurisdictional Allocation Percentage - Based on As-Filed Total Non-Fuel O&M Expenses	<u>55.42%</u>
MECG Adjustment to Increase ProForma O&M and A&G Expense Allocations to Affiliates - Mo Jurisdiction	<u>(53,358)</u>

**EXHIBIT \_\_\_\_ (LK-16)**

KCP&L  
Case Name: 2014 KCPL Rate Case  
Case Number: ER-2014-0370

Response to Woodsmall David Interrogatories - MECG\_20150217  
Date of Response: 03/09/2015

Question:12-19

Please refer to the Direct Testimony of Mr. Klote at page 43, lines 18-21, and the electronic normalization workpaper "CS-49 Miscellaneous O&M Adjustment" which shows an increase in KCP&L expense of \$385,947.

- a. Please explain the derivation of the projected budget
- b. Please explain the basis for the adjustment.
- c. Please explain why this adjustment was made.
- d. Please provide a detailed accounting of all charges for the Company since the end of the historic test year that would equate to the increase in expenses contemplated in the proforma adjustment.

Response:

- a. O&M Budget for Electric Vehicle Charging Stations (EVCS)

Customer Education Communication	355,000
Research and consulting	50,000
Charging station maintenance	<u>150,000</u>
	555,000
- b. The basis for adjustment CS-49 is the projected O&M budget dollars that are to be spent on an annual basis in support of electric vehicle charging stations.
- c. This adjustment was made to capture incremental annual O&M expense that was not included in the test year amounts.
- d. See the attached file "MECG 12-19 2014-2015 to date EVCS Non-labor OandM charges.xls" for the detail of all charges that have occurred for this project through January 2015. These O&M costs are expected to increase substantially in the next few months.

Attachment:

Q12-19 2014-2015 to date EVCS Non-labor OandM charges.xls  
Q12-19\_Verification.pdf

Response by:  
Amy Murray, Regulatory Affairs

	A	B	C	D	E	F	G	H	I	J	K	L
1	Acct Group	NFOM	<----->	choose acct group	Operating Unit	Resc Group	Work ID	Vendor Name	Voucher ID	Year	2015	Grand Total
2	Labor v Non-Labor	NON-LABOR	<----->	choose labor or non-labor	10107	PROMO	EVCS	BANK OF NOVA SCOTIA	20019329	2014	2015	0
3	Charging Station	Charging Station			10100	ITCST		BUSINESS WJIRE INC	R0502813	2014	2015	0
4	Month Number	(All)			10100	OFFEX				2014	2015	0
5	Sum of Amount				10100	ITCST				2014	2015	0
6	GL Business Unit									2014	2015	0
7	KCPL									2014	2015	0
8										2014	2015	0
9										2014	2015	0
10										2014	2015	0
11										2014	2015	0
12										2014	2015	0
13										2014	2015	0
14										2014	2015	0
15										2014	2015	0
16										2014	2015	0
17	KCPL Total									2014	2015	0
18	Grand Total									2014	2015	0
19										2014	2015	0
20										2014	2015	0
21										2014	2015	0
22										2014	2015	0
23										2014	2015	0
24										2014	2015	0
25										2014	2015	0
26										2014	2015	0
27										2014	2015	0
28										2014	2015	0
29										2014	2015	0
30										2014	2015	0
31										2014	2015	0
32										2014	2015	0
33										2014	2015	0
34										2014	2015	0
35										2014	2015	0
36										2014	2015	0
37										2014	2015	0
	Project Description											
				DEFAULT								
	Total											
	MK000004		80000250	LEVEL 2 CHRNG STATIONS KANSAS	11200	ITCST				1,330		1,330
			90000008	GE CHRNG STATION O&M	10106	OFFEX						4,329
	MK000004 Total											5,659
	MK000005		80000251	LEVEL 2 CHRNG STATIONS MISSOURI	10100	ITCST				1,480		1,480
	MK000005 Total									1,480		1,480
	KCPL Total									2,810		2,810
	Grand Total									4,504		4,504
	Operating Unit - Allocation Factors											
					10100			KCPL- Total Co		100%		
					10106			Utility Massachusetts Formula		70.04%		
								KCPL		21.98%		
								MOPUB		7.98%		
								SILP		100.00%		
					10107			Customer/Transmission Miles		57.19%		
								KCPL		34.08%		
								MOPUB		8.73%		
								SILP		100.00%		
					11200			KCPL KS GENERAL		100%		

**EXHIBIT \_\_\_\_ (LK-17)**



**Kansas City Power & Light Company****Case Number: ER-2014-0370****MECG and OPC Adjustment to Remove Company's Proforma Adjustment Related to Miscellaneous O&M****For the Historic Test Year Ended March 31, 2014****\$**

See responses to MECG 12-19 and WP CS-49. Testimony on Adjustment is Non-Descriptive  
Discovery Described Costs Related to New Electric Vehicle Charging Stations

Miscellaneous O&M - Electric Vehicle Charging Stations Adjustment CS-49	555,000
Percentage of Costs Attributable to KCP&L Utilizing the Corporate Massachusetts Formula - As Filed	<u>69.54%</u>
Percentage of Costs Attributable to KCP&L Utilizing the General Allocator-As Adjusted by MECG	
MECG Adjustment to Remove Proforma Adjustment - Total Company	(385,947)
MO Jurisdictional Allocation Percentage - Account 588	<u>55.21%</u>
MECG Adjustment to Remove Proforma Adjustment - MO Jurisdiction	<u><u>(213,079)</u></u>

**EXHIBIT \_\_\_\_ (LK-18)**

KCP&L  
Case Name: 2014 KCPL Rate Case  
Case Number: ER-2014-0370

Response to Woodsmall David Interrogatories - MECG\_20150202  
Date of Response: 02/25/2015

Question:7-1

Please refer to the electronic workpaper supporting adjustment CS-87 and the worksheet tab entitled "CS-87 IT Roadmap O&M."

- a. Please provide copies of all support for the data included on the line entitled "Projected Budget – Total Company."
- b. Please provide copies of all support from the accounting books for the data included on the line entitled "Per Books @ 3/31/14 MO Juris Basis."
- c. Please indicate whether the data included on the line entitled "Per Books @ 3/31/14 MO Juris Basis" represents total company data before any allocations, KCPL data after allocations to other affiliates, or some other basis of data.
- d. Please indicate whether the data included on the line entitled "Per Books @ 3/31/14 MO Juris Basis" represents apples to apples comparison data with the data included on the line entitled "Projected Budget – Total Company." If not, please explain why not.
- e. Please indicate whether the Company believes an error was made in the comparison data utilized for this worksheet. If so, please provide a corrected adjustment spreadsheet in electronic version with all formulas intact. If not, please explain why the Company believes the stated comparison is correct.
- f. Please explain in detail all reasons why projected "Ongoing O&M" expenses are expected to increase by \$1.322 million, or 54.3% (\$1.322 million/\$2.434 million) over historic test year per books KCP&L amounts. In addition, provide copies of all workpapers utilized to justify this large increase in expense.
- g. Please explain in detail all reasons why projected "IT Roadmap" expenses are expected to increase by \$1.183 million, or 46.6% (\$1.183 million/\$2.540 million) over historic test year per books KCP&L amounts. In addition, provide copies of all workpapers utilized to justify this large increase in expense.
- h. Please explain in detail all reasons why projected "Cyber Security" expenses are expected to increase by \$0.486 million, or 273.3% (\$0.486 million/\$0.178 million) over historic test year per books KCP&L amounts. In addition, provide copies of all workpapers utilized to justify this large increase in expense.

i. Please explain in detail all reasons why projected "Operational Maint" expenses are expected to increase by \$1.112 million, or 24.5% (\$1.112 million/\$4.541 million) over historic test year per books KCP&L amounts. In addition, provide copies of all workpapers utilized to justify this large increase in expense.

Response:

- a. The attached file "MECG 7-1 IT Roadmap Projected Budget and Test Year Actuals.xls" includes the supporting data for the Projected Budget – Total Company. Refer to the green boxes for the appropriate data.
- b. The attached file "MECG 7-1 IT Roadmap Projected Budget and Test Year Actuals.xls" includes the supporting data for the Per Books @ 3/31/14. Refer to the blue boxes for the appropriate data.
- c. The data on the line entitled Per Books @ 3/31/14 is Total Company – KCPL.
- d. Yes, it is an apples to apples comparison because both lines are Total Company – KCPL.
- e. Note that an error in the test year amounts was discovered after the direct filing had been submitted. This error will be corrected in the update for December 2014 filing in adjustment CS-87. Also see the attached workpaper "MECG 7-1 Cyber Test Year – Revised.xls" which depicts the correct test year amount for Cyber.
- f. To coincide with the additional expectations concerning the IT Division, Ongoing O&M costs have increased in order to maintain a highly trained, skilled, and informed organization. Ongoing O&M also includes training costs, travel, membership in professional organizations, etc. With the increase in new technology being placed in production, the need for training increases, as does the need to attend professional conferences to stay current on industry standards.
- g. O&M costs continue to increase as additional systems and functionality are introduced through implementation of the strategic IT Roadmap projects. These costs primarily include vendor support costs to ensure these systems are adequately maintained and remain on the latest version. For example, Oracle licenses purchased in 2013 for the MDM and OMS projects began incurring annual maintenance charges in 2014, which will continue each year.
- h. Information Security (Cyber) costs have significantly increased due to the increased threat of cyber security attacks. This includes upgrading of firewalls to ensure their reliability and security, implementing preventative security controls to detect and prevent attacks. These are critical to preventing data theft and protecting our customer information. These new implementations result in increased ongoing O&M maintenance costs as well as outside consulting services and contract labor.
- i. It has always been critical to maintain our Infrastructure hardware and software components to sustain a stable environment. With the implementation of significant upgrades through the strategic IT Roadmap projects, additional enhancements have been necessary to ensure our platforms remain stable and are scalable. As a result, annual Operational Maintenance costs continue to increase. In addition, existing maintenance agreements increase on an annual basis.

Attachment:

MECG 7-1 IT Roadmap Projected Budget and Test Year Actuals.xls  
MECG 7-1 Cyber Test Year – Revised.xls  
Q7-1\_Verification.pdf

Response by:

Amy Murray, Regulatory Accounting  
Susan Webb & Cindy Perez, IT

IT Division - O&M by Category  
 2013 Actuals by Month  
 From IT Budget Development/2014 Budget/OM NonLabor Worksheets/Div-NonLabor2:

Category	13-Jan	13-Feb	13-Mar	13-Apr	13-May	13-Jun	13-Jul	13-Aug	13-Sep	13-Oct	13-Nov	13-Dec 2013 Act Total
CIPS	\$2,489	\$3,813	\$3,226	\$5,466	\$3,780	\$40,355	\$6,043	\$184,267	\$42,936	\$150,449	\$71,586	\$80,335
Cyber					\$134,184	\$266,596	\$286,596	\$50,018	\$20,900	\$272,621	\$331,366	\$18,288
Roadmap	\$660,335	\$-150,655	\$321,232	\$338,236	\$292,636	\$364,839	\$262,112	\$323,551	\$261,445	\$272,621	\$331,366	\$255,502
Operational Maint	\$465,596	\$511,206	\$659,775	\$576,587	\$501,133	\$500,360	\$390,564	\$897,666	\$960,955	\$663,366	\$844,520	\$3,513,805
Ongoing O&M	\$128,195	\$156,458	\$207,875	\$172,008	\$183,415	\$203,699	\$130,104	\$199,130	\$201,087	\$173,411	\$281,807	\$7,217,316
<b>Grand Total</b>	<b>\$1,286,605</b>	<b>\$520,822</b>	<b>\$1,192,108</b>	<b>\$1,092,297</b>	<b>\$1,115,149</b>	<b>\$1,041,365</b>	<b>\$813,307</b>	<b>\$1,454,632</b>	<b>\$1,087,323</b>	<b>\$1,259,847</b>	<b>\$1,529,279</b>	<b>\$13,910,014</b>

IT Division - O&M by Category  
 2014 Budget by Month  
 From IT Budget Development/2014 Budget/OM NonLabor Worksheets/Div-NonLabor2:

Category	14-Jan	14-Feb	14-Mar	14-Apr	14-May	14-Jun	14-Jul	14-Aug	14-Sep	14-Oct	14-Nov	14-Dec 2014 Tot Budget
CIPS	\$93,019	\$100,019	\$93,019	\$93,019	\$93,019	\$147,019	\$153,019	\$313,995	\$103,467	\$103,467	\$103,467	\$1,489,992
Cyber	\$77,339	\$24,299	\$80,887	\$107,075	\$43,442	\$73,442	\$136,892	\$43,442	\$43,442	\$43,442	\$43,442	\$107,442
Roadmap	\$298,373	\$337,004	\$289,303	\$282,137	\$289,497	\$287,692	\$398,684	\$312,506	\$439,120	\$427,471	\$378,259	\$824,599
Operational Maint	\$786,892	\$512,137	\$916,333	\$493,249	\$493,249	\$521,864	\$559,397	\$644,447	\$878,859	\$538,107	\$796,289	\$4,195,398
Ongoing O&M	\$208,074	\$193,649	\$243,715	\$254,224	\$243,979	\$284,361	\$294,944	\$245,429	\$245,561	\$236,176	\$256,144	\$7,669,754
<b>Grand Total</b>	<b>\$1,463,697</b>	<b>\$1,167,108</b>	<b>\$1,603,256</b>	<b>\$1,280,163</b>	<b>\$1,163,185</b>	<b>\$1,314,397</b>	<b>\$1,542,936</b>	<b>\$1,559,620</b>	<b>\$1,770,489</b>	<b>\$1,349,663</b>	<b>\$1,577,801</b>	<b>\$17,356,150</b>

IT Division - O&M by Category  
 2014 Actuals and Forecast

Category	Actuals 14-Jan	Actuals 14-Feb	Actuals 14-Mar	Actuals 14-Apr	Actuals 14-May	Actuals 14-Jun	Forecast 14-Jul	Forecast 14-Aug	Forecast 14-Sep	Forecast 14-Oct	Forecast 14-Nov	Forecast 14-Dec
CIPS	\$	\$	\$9,559	\$190,533	\$98,850	\$285,462	\$231,486	\$178,886	\$201,886	\$148,086	\$105,486	\$100,086
Cyber	\$	\$	\$	\$77,092	\$83,868	\$7,047	\$153,107	\$4,301	\$48,581	\$78,581	\$48,581	\$151,806
Roadmap	\$	\$	\$969,227	\$219,116	\$321,108	\$291,955	\$472,025	\$374,439	\$442,876	\$420,347	\$335,780	\$504,675
Operational Maint	\$	\$	\$949,885	\$949,799	\$541,326	\$731,299	\$618,708	\$533,882	\$872,908	\$546,260	\$673,168	\$815,013
Ongoing O&M	\$1,026,128	\$1,071,488	\$432,843	\$(256,696)	\$389,997	\$(169,088)	\$278,401	\$794,020	\$805,544	\$832,259	\$799,917	\$670,484
<b>Grand Total</b>	<b>\$</b>	<b>\$1,026,128</b>	<b>\$1,495,628</b>	<b>\$1,179,843</b>	<b>\$1,434,548</b>	<b>\$1,226,674</b>	<b>\$1,753,727</b>	<b>\$1,935,527</b>	<b>\$2,371,795</b>	<b>\$2,025,533</b>	<b>\$1,962,933</b>	<b>\$2,242,064</b>

IT Division - O&M by Category  
 2015 Budget by Month

Category	Actuals 15-Jan	Actuals 15-Feb	Actuals 15-Mar	Actuals 15-Apr	Actuals 15-May	Actuals 15-Jun	Forecast 15-Jul	Forecast 15-Aug	Forecast 15-Sep	Forecast 15-Oct	Forecast 15-Nov	Forecast 15-Dec 2015 Budget
CIPS	\$853,194	\$63,194	\$705,194	\$82,194	\$794,568	\$748,412	\$706,508	\$678,660	\$614,380	\$592,348	\$678,660	\$6,686,029
Cyber	\$25,766	\$57,666	\$159,766	\$26,639	\$26,639	\$58,139	\$134,376	\$26,639	\$26,639	\$26,639	\$26,639	\$111,369
Roadmap	\$41,060	\$566,249	\$604,918	\$477,477	\$648,825	\$528,554	\$618,434	\$639,054	\$618,938	\$755,859	\$594,150	\$7,293,527
Operational Maint	\$687,930	\$683,780	\$846,140	\$719,922	\$596,088	\$634,186	\$683,635	\$621,167	\$894,562	\$755,939	\$873,058	\$8,540,794
Ongoing O&M	\$241,465	\$223,385	\$265,420	\$270,833	\$302,493	\$296,420	\$309,164	\$351,695	\$286,251	\$310,456	\$256,664	\$3,453,571
<b>Grand Total</b>	<b>\$2,329,415</b>	<b>\$2,352,373</b>	<b>\$2,581,438</b>	<b>\$2,277,064</b>	<b>\$2,330,612</b>	<b>\$2,265,710</b>	<b>\$2,452,116</b>	<b>\$2,317,234</b>	<b>\$2,462,770</b>	<b>\$2,282,241</b>	<b>\$2,429,191</b>	<b>\$28,668,936</b>

Per Books @ 3/31/14

Projec

Apr-Dec 2013 Actuals	
\$	255,502
\$	2,662,694
\$	5,580,749
\$	1,836,117
\$	10,335,262

Jan-Mar 2014 Actuals	May-Dec Fcst
\$	\$ 705,868
\$	\$ 8,163,205
\$	\$ 5,332,565
\$	\$ 4,400,935
\$	\$ 13,602,573

\$ 13,939,146

Jan-Apr 2015 Prelim Budget
\$2,477,937
\$2,189,704
\$2,797,772
\$1,001,102
\$6,236,515

ted Budget - Total Company \$19,839,088

2015 KCPL-MO Rate Case  
Data Request 7-1

	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	12 Month Total
<b>NonLabor O&amp;M</b>													
910000		5,115.54	93.71										
565000				7.85	20.93	(7.17)					21.51	138.71	
920000	(750.45)	488.59	387.45	2,862.71	4,302.91	(920.00)	4,513.96	2,675.88	2,591.46	1,492.08	915.22	123.48	
921000	10,340.41	141,898.41	41,380.24	285.26	3,951.85	13,629.18	1,527.65	733.33	14,387.21	83.66	967.68	(521.16)	
923000	7,860.60	12,780.75	5,443.20	9,831.65	7,449.67	13,206.33	24,617.93	13,551.45	9,737.23	12,467.20	15,044.28	43,384.51	
930200											0.00	0.00	
931000											0.00	0.00	
935000				(17.51)	35,032.26	4,648.41	26,772.43	1,274.73	18,115.15	0.00	0.00	0.00	
<b>Total NonLabor O&amp;M in Test Year</b>	<b>17,450.56</b>	<b>160,284.29</b>	<b>47,314.60</b>	<b>12,968.96</b>	<b>50,787.52</b>	<b>30,566.75</b>	<b>57,431.97</b>	<b>18,236.39</b>	<b>44,831.05</b>	<b>14,042.94</b>	<b>16,946.79</b>	<b>87,701.30</b>	<b>558,525</b>
<b>Labor O&amp;M</b>													
920000	30,035.25	96,198.57	42,637.77	22,409.57	23,149.57	22,423.44	21,028.32	15,132.93	9,531.14	23,081.24	15,918.84	8,684.12	330,432
<b>Capital</b>													
107000	7,184.63	241,866.05	5,501.16	1,530.86	1,994.82	23,236.37	57,526.31	1,578.35	387,506.55	4,497.65	474.16	211.81	733,101



**EXHIBIT \_\_\_\_ (LK-19)**

**Kansas City Power & Light Company**  
**Case Number: ER-2014-0370**  
**MECG and OPC Adjustment to Reduce IT Roadmap O&M Expense to**  
**Reflect Correction of Company Error on WP CS-87**  
**For the Historic Test Year Ended March 31, 2014**

\$

See responses to MECG 7-1 and Company WP CS-87

Proforma Adjustment for IT Roadmap Costs - Total Co and All Affiliates - As Filed	5,899,942	
Allocation to KCPL (Total Co) Utilizing the Corporate Massachusetts Formula - As Filed	<u>69.54%</u>	
Proforma Adjustment for IT Roadmap Costs - KCP&L (Total Co) - As Filed		<u><u>4,102,820</u></u>
<b>The Cyber Security Adjustment Below is Part of IT Roadmap Costs</b>		
Test Year Per Books O&M Costs Related to Cyber Security - As Filed - Total Co and All Affiliates	255,502	
Amended Test Year Per Books O&M Costs Related to Cyber Security - MECG 7-1 - Total Co and All Affiliates	<u>888,957</u>	
Decrease in Proforma Adjustment Needed for IT Roadmap Costs - Total Co and All Affiliates	(633,455)	
Allocation to KCPL (Total Co) Utilizing the Corporate Massachusetts Formula - As Filed	<u>69.54%</u>	
Decrease in Proforma Adjustment for IT Roadmap Costs - KCPL (Total Co)		<u><u>(440,505)</u></u>
MO Jurisdictional Allocation Percentage - Based on As-Filed Total A&G Expenses		<u>53.94%</u>
Decrease in Proforma Adjustment for IT Roadmap Costs - KCPL (MO Juris)		<u><u>(237,624)</u></u>
To Reflect Correction of Company Error on WP CS-87		

**EXHIBIT \_\_\_\_ (LK-20)**

**Kansas City Power & Light Company**  
**Case Number: ER-2014-0370**  
**MECG and OPC Adjustment to Remove Company's Proforma Adjustment Related to**  
**Connections Advertising Program**  
**For the Historic Test Year Ended March 31, 2014**  
**\$**

See responses to MPSC Staff 129 and 129.1 and WP CS-90. See also Rush Testimony at 44 and Klote Testimony at 56

Advertising - Connections Program O&M Adjustment CS-90	1,000,000
Percentage of Costs Attributable to KCP&L Utilizing the Corporate Massachusetts Formula - As Filed	<u>69.54%</u>
MECG Adjustment to Remove Proforma Adjustment - Total Company	(695,400)
MO Jurisdictional Allocation Percentage - Account 908 - Allocations	<u>52.49%</u>
MECG Adjustment to Remove Proforma Adjustment - MO Jurisdiction	<u><u>(365,023)</u></u>

**EXHIBIT \_\_\_\_ (LK-21)**

KCP&L  
Case Name: 2014 KCPL Rate Case  
Case Number: ER-2014-0370

Response to Williams Nathan Interrogatories - MPSC\_20150227  
Date of Response: 03/23/2015

Question:0129.1

Reference KCPL adjustment CS-90-Advertising-Connections Program 1) Please explain the rationale for Company adjustment CS-90-Advertising-Connections Program including how the budgeted amount was determined and an explanation of "zero" balance "Per Books @ 3/31/2014 MO Juris Basis". 2) Please provide a detailed explanation of the Connections Program. 3) Please provide the total cost included in test year ended March 31, 2014 and updated through December 31, 2014 for the Connections Program. 4) Provide all invoices for the Connections Program for the test year ended March 31, 2014 and through the update period December 31, 2014. 5) For the Connections Program, please provide a breakdown for Great Plains Energy, Kansas City Power & Light, KCP&L Greater Missouri Operations, and any other entity that may receive a portion of these costs. For each entity please provide the costs by month and FERC account for calendar years 2009, 2010, 2011, 2012, 2013 and 2014. 6) Please provide an explanation, A) if this Connections Program is the same program that was included in the Demand Side Management (DSM) deferral, please provide an explanation of why the Connections Program was not included in the company's Commission approved MEEIA program. B) If this Connections Program is not the same program as previously included in the DSM deferral, please explain the difference. 7) Using the format provided in the response to Staff Data Request 129 in Case No ER-2014-0370, please update advertising expense through December 2014. 8) Based on the response to Staff Data Request 129, "The Company doesn't have a specific advertising budget. When the needs arise, dollars are spent from the Marketing Communications budget. The major campaigns spent over the past several years include rate case advertising, safety and Connections advertising." Is KCPL incurring advertising costs or anticipating advertising costs through May 31, 2015 that were not incurred during the test year period in this case, 12-months ending March 31, 2014. If so, please provide the following: a) list, description, and to the extent available, the actual advertisements; b) the actual expense incurred for each advertisement by month and FERC account and broken out by Great Plains Energy, KCPL, and GMO; c) the budget for each advertisement by month and FERC account and broken out for Great Plains Energy, KCPL, and GMO; d) for question 8.b and 8.c for each advertisement, please identify the advertisement type such as promotional, informational, institutional, etc.; e) a detailed explanation of how each advertisement is necessary for the provision of electric utility service. DR requested by Joel Molina ([Joel.Molina@psc.mo.gov](mailto:Joel.Molina@psc.mo.gov)).

Response:

- 1-6. The Company has removed CS-90 from the Update Projected Model as of May 2015.
7. Please see attached spreadsheet "Q129.1 KCPL and GMO advertising Apr 14-Jan 15.xls" for costs incurred through January 2015.
8. For the 2014 safety ads listed in the spreadsheet, please see advertisement detail provided in DR 129 for actual advertisements and other information requested, as the campaign began during the previous time period. The advertising type is Safety. We will also run required rate case public hearing advertisements in our KCP&L – MO service territory in April 2015 but the detail requested is not known-finalized at the time of this data request. The parties agreed to the

advertising copy and schedule. This advertising type is General. We also ran Safety/Reliability ads in our service territory in January and February 2015 to inform customers of our safety tips and outage information available on our website. A copy of the advertisement creative is attached but we have not incurred expenses nor have tear sheets at this time – they will come at a later date. Following is a list of the newspapers included in that media buy: Linn County News, Appleton City Journal, Atchison County Mail, Fairfax Forum, Marshall Democrat News, Maryville Daily Forum, Mound City News, Nevada Daily Mail, Nodaway News, Richmond News, Savannah Reporter, The Sedalia Democrat, Sedalia Weekly Observer, St. Joseph News Press, St. Joseph Telegraph, Trenton Republican Times, Warrensburg Daily Star and Weston Chronicle. This advertising type is Safety.

Attachments:

Q129.1 KCPL and GMO advertising Apr 14 – Jan 15.xls

Q129.1\_Print Ad-Final.pdf

Q0129.1\_Verification.pdf

Response by:

Katie McDonald, Corporate Communications

Amy Murray, Regulatory Affairs