

**BEFORE THE PUBLIC SERVICE COMMISSION
STATE OF MISSOURI**

In the Matter of the Third Prudence Review of)	
Costs Subject to the Commission-Approved Fuel)	<u>Case No. EO-2011-0390</u>
Adjustment Clause of KCP&L Greater Missouri)	
Operations Company.)	

STAFF'S LATE-FILED EXHIBIT 12

COMES NOW the Staff of the Missouri Public Service Commission, pursuant to the direction of the Presiding Officer at the close of the evidentiary hearing herein on June 6, 2012, and hereby tenders its Late-Filed Exhibit 12, being Statement of Financial Accounting Standards No. 71 ("FAS 71"), Statement of Financial Accounting Standards No. 133 ("FAS 133"), and Statement of Financial Accounting Concepts No. 8.

Respectfully submitted,

s/ Kevin A. Thompson
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Certificate of Service

I hereby certify that a true and correct copy of the foregoing was served, either electronically or by First Class United States Mail, postage prepaid, on this **15th day of June, 2012**, to the parties of record as set out on the official Service List maintained by the Data Center of the Missouri Public Service Commission for this case.

s/ Kevin A. Thompson