

LAW DEPARTMENT

# THE KANSAS POWER AND LIGHT COMPANY

P.O. BOX 889, 818 KANSAS AVENUE TOPEKA, KANSAS 66601 (913) 296-6562

> 2460 Pershing Road Kansas City, Missouri 64108 (816) 346-5552

AO-87-48

REBECCA R. TILDEN CORPORATE SECRETARY

ROGER K. WEATHERBY GALEN E. BIERY Real Property

(913) 296-6429

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\*Kansas City Office

56.

February 12, 1987

# Federal Express

Hon. Harvey G. Hubbs, Secretary Missouri Public Service Commission Jefferson Building P.O. Box 360 Jefferson City, Missouri 65101



OFFICE OF THE SECRETARY PUBLIC SERVICE COMMISSION

Dear Mr. Hubbs:

Transmitted herewith for filing are two copies of revised rate schedules providing for decreases in the retail rates of The Kansas Power and Light Company in the State of Missouri for gas sales and transportation to all classes of customers and supporting exhibits. Following is a list of these schedules, which by their own terms are to become effective with bills dated on and after March 9, 1987:

1st Revised Sheets No. 27 & 281st Revised Sheet No. 291st Revised Sheet No. 30 & 312nd Revised Sheet No. 332nd Revised Sheet No. 351st Revised Sheet No. 362nd Revised Sheet No. 371st Revised Sheet Nos. 39-451st Revised Sheet Nos. 46-551st Revised Sheet Nos. 56-65

General Gas Service
Flat Rate Gaslights
Small Commercial and/or

Industrial Service

- Large Commercial Service - Large Industrial Service
- Firm Service for Armed Forces Housing
- Firm Service for Armed Forces Housing (Cont.)
- Large Volume Power Plant Service
- Interim Commercial Gas Transporation Service

- Interim Industrial Gas Transporation Service

# ale\* \$700336

Hon. Harvey G. Hubbs, Secretary February 12, 1987 Page 2

The rate decreases requested herein are intended to pass through to our customers the reduction in our revenue requirements resulting from the anticipated decrease in cur federal tax liability for 1987 due to the Tax Reform Act of 1986. The filing reflects the net reduction resulting from the decrease in the maximum corporate marginal tax rate from 46% to 34% effective July 1, 1987 and increases to our tax liability due to changes in tax treatment of certain expense items. Using our 1986 per books income statement we have estimated the effect of this change on our calendar year 1987 revenue The proposed rate schedules prorate the requirements. resulting decrease to the estimated sales for the balance of 1987 following the requested effective date. The revenue effect calculation is based on our interpretation of the Act without the benefit of implementing regulations from the Internal Revenue Service. In the event that the regulations result in a revenue effect different from our current expectations or if the tax law is changed, we will make appropriate modifications to our rates to reflect those events.

In compliance with 4 CSR 240-40.010(5), please be advised that the above-noted changed rates have the effect of decreasing the Company's revenues in the State of Missouri by \$529,046 exclusive of cities' gross receipts taxes, based on the 12-month period ended December 31, 1986.

In support of the filing we have included Exhibit 1 displaying our calculation of the effects of the Act on our revenue requirements based upon our 1986 per books income statement. We are also providing as Exhibit 2 a summary of the effect of our proposed rate design on each customer class stated both on a cents per Mcf and percentage basis.

This voluntary filing for a rate reduction and the supporting exhibits provide the information requested by the Commission in its order of January 30, 1987 in Docket No. AO-87-48. Therefore, in connection with this filing KPL requests that the Commission find that it has satisfied the obligations imposed by its January 30 order. Further, if any waivers of the Commission's January 30 order or of any of its Rules and Regulations are needed to implement the requested rate reduction on the proposed effective date, such waivers are hereby requested. Since the filing will reduce rates to its customers, the Company asserts that good cause exists to allow the new rates to go into effect in less than thirty days pursuant to §393.140(11) V.A.M.S.

I am this date, serving a copy of this letter of transmittal and two copies of the rate schedules filed herewith and accompanying information on the Public Counsel. Hon. Harvey G. Hubbs, Secretary February 12, 1987 Page 3

It would be appreciated if you would confirm filing of the enclosed schedules.

Yours very truly, ----Martin J. Bregman

MJB/kp Encls.

# THE KANSAS POWER AND LIGHT COMPANY MISSOURI GAS OPERATIONS

# Revenue Requirement

Exhibi	t	ĩ
Schedu	le	).

Description		nded December 3 on Tex Laws in 	
Total rate base	\$130,634,845	\$130,634,845	\$130,634,845
Rate of return	10.905%	10.905%	10.905%
Total operating income requirement	14,245,994	14,245,994	14,245,994
Total operating income available	14,245,994	14,553,705	15,340,284
Excess operating income available over requirement		(307,711)	(1,294,290)
Revenue factor (1 – tax rate)		58.1634%	63,7844%
Gross revenue requirement decrease - cumulative		(529,046)	(2,029,164)
Gross revenue requirement decrease – annual		(529,046)	(1,500,118)

# MISSOURI GAS OPERATIONS

# Rate Base

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Exhibit	1	
Schedul		2

Description	Year Ended December 31, 1\$85
Gas plant in service	\$232,285,110
Less: accumulated provision for depreciation	81,356,294
Net gas plant in service	150,928,816
Add: Cash working capital Materials and supplies Prepayments	(932,765) 1,631,847 682,524
Less: Customer advances Customer deposits Deferred income taxes	4.608,957 ?,526,163 13,640,457
Total rate base	\$130,634,845

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# THE KANSAS POWER AND LIGHT COMPANY MISSOURI GAS OPERATIONS

## Exhibit 1 Schedule 3

# Income Statement

Description	Yeman Ended December 31, 1986
	\$327,041,650
Operating revenue - Gas - Other	1,491,909
Total operating revenue	328, 533, 559
Operating expenses:	
Runsheed res	233, 303, 848
Purchased gas Distribution	14, 356, 507
Customer accounts	979,184 979,184
Customer service & information	31,208
Sales	17.774.511
Administrativo & general	******
Operation & maintenance expense	276,963,717
•	6,811,987
Depreciation and amortization	23,155,085
Taxes other than income	5,408,197
Income taxes-current Deferred income taxes	1,948,012
Investment tax credit-net	567
	314,287,565
Total operating expenses Operating income	\$14,245,994

# MISSOURI GAS OPERATIONS

# Rate of Return

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Description	Total Company	Percent of Total Capital	Cost of Related Cost	Weighted Cost of Capital
Long term debt	\$547,143,000	45.47209%	9.06%	4.117
Preferred & Preference stock	90,990,600	7.56207%	7.59%	0.574%
Common equity	565,116,492	46.96584%	13.23%	6.214X
Rate of return				10.905%

## Exhibit 1 Schedule 4

# MISSOURI GAS OPERATIONS

## Provision for Current Income Taxes

Description	Year Ended December 31, 1986 Based on Tax Laws in Effect 198619871984					
Net income before taxes	\$21,602,770	\$21,602,77 <b>0</b>	\$21,602,770			
Additions (deductions)						
Interest charges	(3,956,983)	(3,956,983)	(3,956,983)			
Interest capitalized	(42,940)	0	0			
Pension & benefits capitalized	(1,010,503)	0	0			
Payroll taxes capitalized	(382,605)	0	0			
Ad Valorem taxes capitalized	(6,290)	0	0			
Book depreciation to expense	6,767,341	6,767,341	6,767,341			
Book depreciation to clearing	717,564	717,564	717,564			
Accelerated tax depreciation	(11,194,382)	(11,194,382)	(11,194,382)			
Removal costs	(324,716)	(324,716)	(324,716)			
ESOP dividends	(177,537)	(177,537)	(177,537)			
Net taxable income	12,007,692	13,450,030	13,450,030			
Provision for Federal income taxes						
Net taxable income	12,007,692	13,450,030	13,450,030			
Less:			• • • • • • • • • • • • • • • • • • • •			
Missouri income tax	331,853	411,705	451,518			
Federal taxable income	11,675,839	13,038,325	12,998,512			
Federal income tax	5,370,887	5,215,330	4,419,494			
Less:		••••••	• · · · •			
ITC available	294,543	0	0			
Rate for deferred ITC	85.00%	75.00%	75.00%			
Investment tax credit used	294,543	0	0			
Provision for Federal income taxes	5,076,344	5,215,330	4,419,494			
Provision for Missouri income taxes						
Net taxable income Less:	12,007,692	13,450,030	13,450,030			
Federal income tax	5,370,887	5,215,330	4.419.494			
Missouri taxable income	6,636,805	8,234,700	9,030,536			
Provision for Missouri income taxes	331,853	411,705	451,518			
Rummany of annulation for taxana have a surger						
Summary of provision for income tax - current	<b>5 070</b> 044					
Federal income tax Missouri income tax	5,076,344	5,215,330	4,419,494			
WISSOULT TUCOWE LEX	331,853	411,705	451,518			
Provision for income taxes — current	\$5,408,197	\$5,627,035	\$4,871,012			

# MISSOURI GAS OPERATIONS

# Provision for Deferred Income Taxes and Investment Tax Credits

Description	Year E Based ( 1986	nded December 3 on Tax Laws in 1 1987	1. 1986 Effect 1988	
Provision for deferred income taxes				
Liberalized depreciation Accelerated tax depreciation Tax straight line depreciation	\$11,194,382 			
Excess tax over tax straight line depreciation	\$ 4,101,585	\$1,948,012	\$1,716,006	\$1,485,450
Provision for deferred investment tax c	°⊖dit			
Investment tax credit deffered Amortization of investment tax credit	t	294, <b>543</b> (293, 976)	0 (293,976)	0 (293,976)
Provision for deferred investment (	ax credit	567	(293,976)	(293,976)

Exhibit 1 Schedule 6

MISSOURI GAS OPERATIONS

## Provision for Total Income Taxes

Description		nded December 3 on Tax Laws in 	
Net income before taxes	\$21,602,770	\$21,602,770	\$21,602,770
Additions (deductions)			
Interest charges	(3,956,983)	(3,956,983)	(3,856,983)
Interest capitalized	(42,940)	0	0
Pension & benefits cepitalized	(1,010,503)	0	õ
Payroll taxes capitalized	(382,605)	0	0
Ad Valorem taxes capitalized	(6,290)	0	0
Book depreciation to expense	6,767,341	6,767,341	6,767,341
Book depreciation to clearing	717,564	717,564	717,664
Tax straight line depreciation	(7.092,697)	(7,092,697)	(7,092,697)
Removal costs	(324,716)	(324,716)	(324, 716)
ESOP dividends	(177,537)	(177,537)	(177, 837)
Income on which tax should be provided	16,109,377	17,551,715	17,557,715
Composite income tax rate	47.4930%	41.8366%	26.2156%
Income taxes	7,650,826	7,343,041	6,356,459
Amortization of investment credit	(293,976)	(293,976)	(293,976)
Total income taxes	\$7,356,850	\$7,049,065	\$5,062,483

Exhibit 1 Schedule ?

The Mansas Power & Light Company									
Docket No. A0-87-48				Missouri					
Provision for Current Income Taxes	Per	Non Utility		Gas	Construction	Investment	Tax Reform	Tax Reform	Tax Reform
As Adjusted for Tax Reform Changes -	Book	Operations	Eliminations	Department	Overheads	Tex Credit	1986	1987	1968:
Net income before taxes	21,602,770	0	0	21,602,770	0	0	21,602,770	21,602,770	21,602,770
Additions (deductions)									
Interest charges	(3,956,983)	0	0	(3,956,983)	0	0	(3,956,983)	(3,956,983)	(3,956,983
Interest capitalized	(42,940)	0	0	(42,940)	42,940	0	0	0	
Pension & benefits capitalized	(1,010,503)	0	0	(1,010,503)	1,010,503	0	0	0	
Payroll taxes capitalized Ad Valorem taxes capitalized	(382,605) (6,290)	0	0	(382,605)	382,605	0	0	0	
Book depreciation to expense	6,767,341	ŏ	ŏ	(6,290) 6,767,341	6,290 O	0	0 6,767,341	0 6,767,341	6,767,34
Book depreciation to clearing	717.564	ŏ	ŏ	717,564	ŏ	ŏ	717,564	717,564	717,56
Accelerated tax depreciation	(11,194,382)	õ	õ	(11,194,302)	ŏ	ŏ	{11,194,382)	(11,194,382)	(11,194,38
Removal costs	(324,716)	ō	õ	(324,716)	ŏ	ŏ	(324,716)	(324,716)	(324,71
Purchased gas costs	(8,152,142)	0	8,152,142	0	ō	ŏ	0	0	
Bad debts	(739,549)	0	739,549	0	Û	0	Ċ	0	
Amortization of A & G	15,697	. 0	(15,697)	0	0	0	0	0	
Injuries & damages	(364,201)	0	364,281	0	0	0	0	0	
Property insurance Customer deposits	112,500 39,751	0	(112,500)	0	0	0	0	0	
Selvece	15.973	0	(39,751)		0	0	0	0	
Sporry lease	480,210	ŏ	(480,210)	15,973	0	0	15,973	15,973	15,97
Incremental pricing surcharge	11.435.577	ŏ	1,435.577	ŏ	ŏ	ŏ	0	0	
ESOP dividende	(177,537)	õ	0	(177,537)	ŏ	ŏ	(177, 537)	(177,537)	(177,53
Non utility income	50,639	(50,639)	Ō	0	ŏ	ŏ	0	0	(1777)05
	(19,587,830)	(50,639)	10,043,391	(9,595,078)	1,442,338	0	(8,152,740)	(8,152,740)	(8,152,74
et taxable income	2,014,940	(50,639)	10,043,391	12,007,692	1,442,338	0	13,450,030	13,450,030	13,450,03
rovision for current income taxes									
rovision for Federal income taxes									
et taxeble income sas:	2,014,940	(50,639)		12,007,692	1,442,338	0	13,450,030	13,450,030	13,450,03
Missouri income tax Federal taxable income	55,693 1,959,247	(1,399)	277,559	331,853	39,860	0	371,705	411 705	451,51
Pederal taxaste incomo Pederal incomo tax	901,254	(49,240) (22,650)	9,765,832 4,492,283	11,675,839	1,402,478	0	13,078,325	13,030,325	12,998,51
Sector income tax	301,234	(22,050)	4,492,203	5,370,887	645,140	0	6,016,030	5,215,330	4,419,49
ITC available	294.543	0	0	294,543	0	(294,543)	0	0	
Rate for deferred ITC	85.00%	85.00%	85.00%	85.00%	85.00%		85.00%	75.00%	75.0
investment tax credit used	294,543	0	0	294,543	0	(294,543)	0	0	
Provision for Federal income taxes	606,711	(22,650)	4,492,283	5,076,344	645,140	294,543	6,016,030	5,215,330	4,419,49
ovision for Missouri income taxes									
rt taxable income 155:	2,014,940	(50,639)	10,043,391	12,007,692	1,442,338	0	13,450,030	13,450,030	13,450,03
Federal income tax	901.254	(22,650)	4,492,283	5,370,887	645.140	0	6,016,030		
Missouri taxable income	1,113,686	(27,984)	5,551,108	6,636,805	797,198	ŏ	7,434,000	5,215,30 8,234 700	4,419,49
Provision for Missouri income taxes	55,693	(1,399)	277,559	331,853	39,860	ŏ	371,705	411,705	451,51
means of provision for income tax - current									
Pederal income tax	606,711	(22,650)	4,492,283	5,076,344	645,140	294,543	6.016.030		
					043,140	279,343	6.016.030	5,215,330	4,419,49
Missouri income tax	55,693	(1,399)	277.559	331.841	39 840	^	371 705		
Missouri income tax Provision for income taxes - current	55.693 662.404	(1,399) (24,049)	277,559	331,853	39,860	0	371,705	411,705	451,51

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The Kansas Power & Light Company Docket No. AD-87-40			<b></b>	Missouri					
Provision for Deferred Income Taxes As Adjusted for Tax Reform Changes	Per Book	Non Utility Operations	Eliminations	Gas Department	Construction Overheads	Investment Tex Credit	Tax Reform 1986	Tex Reform 1987	Tall Reform 1988
Provision for deferred income taxes									
Liberalized depreciation	1,949,012	0	0	1.948.012	0	0	1,948,013	1,716,006	1,485,450
Purchased gas costs	3,871,711	Ó	(3,871,711)	0	ŏ	õ	0	0	0
Bad debts	351,234	0	(351,234)	ó	ō	ō	ō	Ó	Ó
Amortization of A & G	(7,455)	0	7,455	0	0	0	0	0	0
Injuries & damages	173,008	0	(173,008)	0	0	0	0	0	0
Property Insurance	(53,430)	0	53,430	0	0	0	0	0	0
Customer deposits Sperry lease	(18,879)	0	10,879	0	0	0	0	0	0
Incremental pricing surcharge	(228,066) 631,798	0 0	228,066 (681,798)	0	0	0	0	0 0	0
Provision for deferred income taxes	6,717,933	0	(4,769,921)	1,948,012	0	0	1,948,013	1,715.006	1,485,450
Provision for deferred investment tax credi									
Investment credit daffered	294,543	0	0	294,543	0	(294,543)	0	0	0
Amortization of investment credit	(293,976)	0	0	(293,976)	0	0	(293,976)	(293,976)	(295,976)
Provision for deferred I T C	567	0	0	567	0	(294,543)	(293,976)	(293,976)	(293, 976)
Total income taxes	7,380,904	(24,049)	(79)	7,356,776	685,000	o	8,041,772	7,049,065	5,062,486
Dockat No. A0-87-48 Provision for Total Income Taxes As Adjusted for Tax Reform Changes									
Provision for total taxes Net income before taxes	21,602,770	0	0	21,602,770	0	0	21,602,770	21.602.770	21,602,770
Additions (deductions)									
Interest charges	(3,956,983)	0	0	(3,956,983)	0	0	(3,956,983)	(3,956,983)	(3,956,983)
Interest capitalized	(42,940)	ō	õ	(42,940)	42,940	ŏ	(3, )30, 103,	(3,330,303,	(3,750,703
Pension & benefits capitalized	(1,010,503)	0	0	(1,010,503)	1,010,503	ō	ŏ	ŏ	ŏ
Payroll taxes capitalized	(382,605)	0	0	(382,605)	382,605	0	Ó	Ó	ō
Ad Valorem taxes capitalized	(6,290)	0	0	(6,290)	6,290	0	0	0	0
Book depreciation to expense Book depreciation to clearing	6,767,341	. 0	0	6,767,341	0	0	6,767,341	6,767.341	6,767,341
Tax straight line depreciation	717,564 (7,092,697)	0	0	717,564	0	0	717,564	717.504	717,564
Removal costs	(324,716)	ő	0	(7,032,697)	0	0	(7,092,697)	(7,092,697)	(7,092,697
Selvage	15,973	ě	0	(324,716)	0	0	(324,716)	(324,716)	( 324, 716
ESOP dividends	(177,537)	ň	ŏ	15,973 (177,537)	0	0	15,973	15,973	15,973
Non utility income	50,639	(50,639)		(177,537)	ŏ	0	(177,537) 0	(177,537)	(177,537)
Total	{5,442,754}	(50,639)	0	(5, 493, 393)	1,442,338	0	(4,051,055)	(4,051,055)	(4,051,055)
Income on which tax should be provided	16,160,016	(50,639)	0	16,109,377	1,442,338	0	17,551,715	17,551,715	17,551,715
Composite income tax rate	47 . 49 30%	47.4930	47.49303	17.49304	47.49301		47,4930%	41.1 366%	36.2156
Income taxes	7,674,876	(24,050)		7,650,826	685,010	0	8,335,836	7,343,041	6.356,459
Amortization of investment credit Total income taxes	(293,976) 7,360,900	0 (24,050)	0	(293,976) 7,356,850	0 685,010	0 0	(293,976) 8,041,860	(293, 376)	293,976
Check diference	4	1	(79)	(74)				7,049,065	6,062,483
Change in Federal income tax	•	•	177)	(74)	(10)	U	(88)	0	3
								(992,795)	(1,979,377)

Change in revenue requirement

(1,706,907) (3,103,231)

#### The Kansas Power & Light Company Docket No. AO-87-48 Analysis of Deferred Income Tax Accelerated Depreciation Year 1986

		Tax	Tot			
Vintage	Tax Depreciation	Straight Line Depreciation	Depreciation Difference	Deferred Tax at 46%	Deferred Tex at 40%	Deferred Tax at 34%
1969	2,408,154	2.408.154	0	0	G	٥
1970	120.483	130,626	(10,143)			(3.673)
13/0	2,528,637	2,538,780	(10,143)		(4,243)	(3,673)
1971	173,524	182,843	(9,319)	(4,426)	(3,899)	(3,375)
1972	138,347	138,764	(417)	(198)	(174)	(151)
1973	234,275	176,238	58,037	27,564	24,280	21,019
1974	264,828	219,169	45,659	21,684	19,103	16,535
1975	270,962	211,120	59,842	28,421	25,036	21,672
1976	295,676	223,691	71,985	34,188	30,116	26,069
1977	304,135	252,603	51,532	24,473	21,558	18,663
1978	349,971	285,528	64,443	30,605	26,961	23,338
1979	445,263	358,571	86,692	41,173	36,268	31,397
1980	446,024	281,885	164,139	77,954	68,671	59,444
	2,923,005	2,330,412	592,593	281,438	247,920	214,611
1981	506,739	<b>278,8</b> 99	227,840	108,208	95,320	82,514
1982	734,505	378,313	356,192	169,167	149,018	128,996
1983	507,129	249,891	257,238	122,171	107,620	93,160
1984	1,176,524	378,278	798,246	379,111	333,958	289,089
1985	2,013,886	511,144	1,502,742	713,696	628,696	54 <b>4,22</b> 7
1986	803,957	426,980	376,977	179,038	157,714	136,525
	5,742,740	2,223,505	3,519,235	1,671,391	1,472,326	1,274,511
Total	11,194,382	7,092,697	4,101,685	1,948,012	1,716,003	7,485,449

# MISSOURI GAS OPERATIONS

# Determination of Unit Price Reduction

MCF Sales

	**********	ncr 54			Unit	
Class of Service	Total 1986	January 1986	February 1986	Mar Dec. 1986	Price Reduction (\$/MCF)	Revenue Decrease
Residential Commercial SCI Large Commercial Large Industrial	44,198,036 16,612,773 2,437,700 5,228,275 21,000,884	8,773,377 3,356,628 440,925 687,681 1,968,877	7,267,599 2,728,368 426,683 738,445 2,083,678	28,137,060 10,527,777 1,570,092 3,802,149 16,948,129	\$0.0086 \$0.0086 \$0.0086 \$0.0086 \$0.0086 \$0.0086	\$241,979 \$90,539 \$13,503 \$32,698 \$145,754
Total Sales Service	89,477,668	15,227,488	13,264,973	60,985,207		\$524,473
Transportation Service	999,960	78,570	79,940	841,450	\$0.0086	\$7,236
Total Sales	90,477,628	15,306,058	13,344,913	61,826,657		\$531,70)

Total 1987 Tax Savings

\$529,046

Unit Price Reduction =

Total 1987 Tax Savings -----Mar. - Dec. Total Sales

\$529,046 61,826,657 \$0.0086 Exhibit 2

Schedule 1

Exhibit 2 Schedule 2

#### MISSOURI GAS OPERATIONS

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#### Determination of Revised Base Rates

Rate Schedule	Rate Desig- nation	Base Price (\$/MCF)	Wholesale Gas Cost Differential (\$/MCF)	Total Base Rate (\$/MCF)	Unit Price Reduction (\$/MCf)	Revised Base Rate (\$/MCP)
General Gas Service	GSa	\$2.7513	\$0.1319	\$2.8832	\$0.0086	\$2.8746
Flat Rate Gas Lights _1_/	FRE	\$5.7400	\$0.2600	\$6.0000	\$0.0129	\$5.9900
Small Commercial and/ or Industrial Service	GLm	\$2.7504	\$0.1119	\$2.8623	\$0.0086	\$2.8537
Large Commercial Service	LCm	\$2.7471	\$0.0214	\$2.7685	\$0.0086	\$2.7599
Large Industrial Service	LIm	\$2.7465	\$0.0000	\$2.7465	\$0.0086	\$2.7379
Firm Service for Armed Forces Housing	λ <b>?m</b>	\$2.7513	\$0.1319	\$2.8832	\$0.0086	\$2.8746
Large Volume Power Plant Service	LVB	\$2.7465	\$0.0000	\$2.7465	\$0.0086	\$2.7379
Interim Natural Gas Transportation Service	ITm					
American Cyanamid		\$0.4592	\$0.0000	\$0.4592	\$0.0086	\$0.4506
Archer Daniels Midland		\$0.4394	\$0.0000	\$0.4394	\$0.0086	\$0.4308
Interim Commercial Gas Transportation Service	LCTm	\$0.4400	\$0.0000	\$0,4400	\$0.0086	\$0,4314
Interim Industrial Gas Transportation Service	LITm	\$0.4394	\$0.0000	\$0,4394	\$0.0086	\$0.4308

\_1\_/ Prices are Cost Per Month

Exhibit 2 Schedule 3

# MISSOURI GAS OPERATIONS

# Revenue Impact Analysis

Kevenue						
Class of Service	Total 1986	January 1986	February 1986	Mar Dec. 1986	Revenue Decrease	Per Cent Revenue Decrease
Residential Commercial SCI Large Commercial Large Industrial	\$182,010,368 \$61,276,855 \$8,380,885 \$16,504,826 \$58,868,716	\$33,352,735 \$12,207,870 \$1,547,886 \$2,271,731 \$6,156,143	\$28,158,338 \$9,987,796 \$1,498,703 \$2,437,481 \$6,385,431	\$120,499,295 \$39,081,189 \$5,334,296 \$11,795,614 \$46,327,142	\$241,979 \$90,539 \$13,503 \$32,698 \$145,754	0.13% 0.15% 0.16% 0.20% 0.25%
Total Sales Service	\$327,041,650	\$55,536,365	\$48,467,749	\$223,037,536	\$524,473	0.16%
Transportation Service	\$449,952	\$35,305	\$35,923	\$378,724	\$7,236	1.61%
Total Sales	\$327,491,602	\$55,571,670	\$48,503,672	\$223,416,260	\$531,709	0.16%

Annual Residential Customer Impact (120 MCF) =

\$1,03

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Cancelling P.S.C.MO No. \_\_\_\_\_ Original SHEET No. \_\_\_\_

		General Gas	Service			
	da ya ku ang da ya ku ang da ku	GSn				
Availability:						
and/or indus cial and/or	strial custor industrial d	lable to domest mers electing f customers shall a address or lo	o receive fi L be those cu	rm service. stomers who	Small co se natural	ommer- . gas
Rate:						
reference to single addre recent twelv such figures not used gas	b the custome ess or locat: ve monthly b: s are not ave s for twelve	customer charge er's maximum mo ion occurring o illing periods ailable (new cu months) custom n estimated mor	onthly natura during any on ending with ustomers and mers will est	l gas requi e billing p the month o present cus ablish thei	rements at eriod.of t f May. Wh tomers who	: a the most here b have
Monthly Customer	Charge:					
\$10.25 for r \$25.00 for r	requirements requirements	of 0 to 5 of 51 to 30 of 301 to 100 of 1001 to 300	DO Mcf DO Mcf			
Commodity Charge:	:					
\$ 2.8746 per	Mcf for al	l gas usage per	- month.			
Minimum Monthly E	Bill:					
Minimum bill	l will be the	e applicable mo	onthly custom	er charge.		
				-		
		•				
OF ISSUE <u>Februar</u>	<u>v 12.</u>	<u>1987</u> DAT	E EFFECTIVE	March	9,	198
Imonth	day	year		month	day	yea
THE A		ice President	919	Kansas Ave	Taaska	K
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P.S.C.MO. No. 1

Ist Revised SHEET No. 28

Cancelling P.S.C.MO No. \_1\_\_\_\_ Original SHEET No. 28\_\_\_\_

General Gas Service (Co	nt.)	
GSm		_
Furchased Gas Adjustment Clause:		
The foregoing rates are further subject to in- changes in purchased gas costs in accordance w Clause.		
Residential Conservation Service (RCS) Surcharge:		
To the above customer charge an RCS Surcharge month shall be added, in accordance with Sheet		ustomer per
Tax Adjustment:		
The above rate subject to the addition of appl franchise, or other similar taxes or fees, imp more fully explained on Sheet No. 13.		
Penalty:		
2% will be added to all bills not paid within	twenty-one days a	fter renaition.
OF ISSUE February 12, 1987 DATE EFFECT day year	TIVE <u>March</u> month	9, 1983 day year

Cancelling P.S.C.MO No. 1

ISA SHEET No. 29

\_\_\_\_\_ Original SHEET No. 29

The Kansas Power and Light Company For \_\_\_\_\_ All Missouri Service Areas

Flat Rate Gaslights

Availability:

This rate shall be available to customers operating one or more outdoor gaslights where, in the opinion of the Company, it is desirable that the connection through which gas is supplied to such light or lights be made at either a distribution main or the customer's service line at a point ahead of the metering of the gas, where, under such conditions it is not feasible to install separate metering facilities.

1st

Rate:

\$ 5.99 per gaslight unit per month.

Applicability:

For the purpose of application of this rate a gaslight unit shall consist of the usual single mantle, or a pair of smaller mantles.

Purchased Gas Adjustment Clause:

The foregoing rates are further subject to increase or decrease to reflect changes in purchased gas costs in accordance with the Purchased Gas Adjustment Clause.

Tax Adjustment:

The above rate subject to the addition of applicable license, occupation, franchise, or other similar taxes or fees, imposed by taxing authorities, as more fully explained on Sheet No. 13.

Penalty:

2% will be added to all bills not paid within twenty-one days after rendition.

DATE OF I	SSUE February	12.	1987	DATE	EFFECTIVE	March	9.	1987
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ISSUED BY	Min	Vi	ce Preside	nt		Kansas Ave.	. Topeka	Kanese
	Steven L. Kitchen		title			addr		

P.S.C.MO. No. \_\_1\_\_\_ Cancelling P.S.C.MO No. \_1\_\_\_

Original SHEET No. 30

The Kansas Power and Light Company For \_\_\_\_\_ All Missouri Service Areas

# Small Commercial and/or Industrial Service

Availabilitv:

This rate shall be available to small commercial and/ $\sigma_{\rm e}$  industrial customere electing to receive interruptible service. Small commercial and/or industrial customers shall be those customers whose natural gas requirements at a single address or location do not exceed 3,000 Mcf in any one month. This rate is subject to a contract to be entered into between the customer and the Company. Copy of contract in the form of Sheet Nos. 32A and 32B is made a part of this filing.

#### Rate:

The applicable monthly customer charge shall be established by reference to the customer's maximum monthly natural gas requirements at a single address or location in any one month of the most recent twelve-month contract period. Where such figures are not available (new customers and present customers who have not used gas for twelve months) customers will establish their monthly customer charge based on estimated monthly consumptions.

Monthly Customer Charge:

\$ 6.02 for requirements of0 to50 Mcf\$10.25 for requirements of51 to300 Mcf\$25.00 for requirements of301 to1000 Mcf\$50.00 for requirements of1001 to3000 Mcf

Commodity Charge:

\$ 2.8537 per Mcf for all gas usage per month.

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Cancelling P.S.C.MO No. 1

\_1st\_ Resid SHEET No. 31

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Original SHEET No. 31

Sma_L	L Commercial and	/or Indus GLm	trial Servi	ce (Cont.)		
Minimum Monthly Bill	:					
Minimum bill wi	ll be the applic	able mont	hly custome	r charge.		
Purchased Gas Adjust	ment Clause:					
	ates are further hased gas costs					
Tax Adjustment:						
franchise, or o	subject to the a ther similar tax ained on Sheet N	es or fee				
Penalty:						-
2% will be adde	d to all bills n	et paid w	ithin twent	y-one days	after ren	dition.
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Cancelling P.S.C.MO No. 1 1st Revised SHEET No. 33

P.S.C.MO. No. \_\_\_\_

2nd Dised SHEET No. 33

The Kansas Power and Light Company\_\_\_ For \_\_\_\_ All Missouri Service Areas

	Large Commercial Service
	LCm
Avai	lability:
	This rate shall be available to commercial customers whose natural gas re-
	quirements at a single address or location exceed 3,000 Mcf in any one month
	of a twelve-month billing period. Service to such customers shall be on an
	interruptible bases and shall be subject to a contract to be entered into
	between the customer and the Company. Copy of contract in the form of Sheet
	Nos. 34A and 34B is made a part of this filing.
Rate	
	\$275.00 monthly customer charge
	2.7599 per Mcf for all gas usage per month.
Mini	mum Monthly Charge:
	Minimum bill will be the monthly customer charge.
Purc	chased Gas Adjustment Clause:
	The foregoing rates are further subject to increase or decrease to reflect
	changes in purchased gas costs in accordance with the Purchased Gas Adjustment
	Clause.
Tax	Adjustment:
	The above rate subject to the addition of applicable license, occupation,
	franchise, or other similar taxes or fees, imposed by taxing authorities, as
	more fully explained on Sheet No. 13.
Pena	alty:
	2% will be added to all bills not paid within 15 days after rendition.
	2% with be added to all bitts not paid within 10 days after rendition.
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E OF	ISSUE February 12, 1987 DATE EFFECTIVEMarch9, 1987
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Cancelling P.S.C.MO No. \_1\_\_\_

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1st Revised SHEET No. 35

2nd

The Kansas Power and Light Company For \_\_\_\_\_ All Missouri Service Areas

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Availability:

This rate shall be available to indusivial customers whose natural gas requirements at a single address or location exceed 3,000 Mcf in any one month of a twelve-month billing period. Service to such customers shall be on an interruptible basis and shall be subject to a contract to be entered into between the customer and the Company. Copy of contract in the form of Sheet Nos. 34A and 34B is made a part of this filing.

Rate:

\$275.00 monthly customer charge \$ 2.7379 per Mcf for all gas usage per month.

Minimum Monthly Charge:

Minimum bill will be the monthly customer charge.

Purchased Gas Adjustment Clause:

The foregoing rates are subject to increase or decrease to reflect changes in purchased gas costs in accordance with the <sup>p</sup>urchased Gas Adjustment Clause.

Tax Adjustment:

The above rate subject to the addition of applicable license, occupation, franchise, or other similar taxes or fees, imposed by taxing authorities, as more fully explained on Sheet No. 13.

Penalty:

2% will be added to all bills not paid within 15 days after rendition.

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#### Cancelling P.S.C.MO No. \_1\_\_\_

1st SHEET No. 36

\_ Original SHEET No. 36\_\_\_

The Kansas Power and Light Company For \_\_\_\_\_ All Missouri Service Areas

Firm Service for Armed Forces Housing AFm

Availability:

This rate shall be available to U. S. Military Bases for redistribution without resale for normal residential uses when individual housing facilities are utilized for base personnel, and where delivery of gas can be made through master metering installations for distribution through facilities provided, owned, and regularly maintained and operated by the Government. Service under this schedule is available only where the customer's premises are adjacent to the Company's mains and are located in territory where the Company regularly has a sufficient supply of gas and main capacity for the purpose hereof, and is subject to the consent of the Company's supplier.

This rate is for residential purposes only and is not available for central heating plants or other central uses or for commercial uses.

Rate:

\$50.00 monthly customer charge 2.8746 per Mcf for all gas usage per month.

Minimum Monthly Charge:

Minimum bill will be the monthly customer charge.

Purchased Gas Adjustment Clause:

The foregoing rates are further subject to increase or decrease to reflect changes in purchased gas costs in accordance with the Purchased Gas Adjustment Clause.

DATE OF	ISS	UE February	12.	1987	DATE	EFFECTIVE	March	9.	1987
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Cancelling P.S.C.MO No. 1

2nd SHEET No. 37

1st Revised SHEET No. 37

The Kansas Power and Light Company For All Missouri Service Areas

					AFm	ces Housing			
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Tax A	djustment:								
		or othe	r simil	ar taxes	or fee	ef applicabl			
Penal	ty:								
	2% will be	added t	o all b	ills not	paid v	vithin twent	y-one days	after rer	dition.
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Cancelling P.S.C.MO No1	Original SHEET No. 38
The Kansas Power and Light Company For	All Missouri Service Areas
Interim Natural Gas Tra	
Availability:	
Natural Gas Transportation Service is transportation of natural gas with tit such gas is delivered to the Company's	le vested in the end user, and where
	comers whose natural gas requirements at 100 Mcf in any one month of a twelve (12)
This special contract is applicable to	the following customers:
Company	Contract Date
American Cyanamid Company	January 29, 1985
Archer Daniels Midland Company	February 11, 1985

DATE OF ISSUE February	12,	1987	DATE	EFFECTIVE	March	9,	1987
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ISSUED BY	Vic	e Preside	<b>•</b> +	819	Kansas Ave	Topoka	K
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Cancelling P.S.C.MO No. 1

1st Revised SHEET No. 39

\_\_\_\_\_ Original SHEET No.\_39

The Kansas Power and Light Company For Kansas City Metropolitan Area

Large Volume Power Plant Service LVm

## Availability:

This rate shall be available to customers operating one or more Company approved electric generating stations at locations in or about a single city, town, or community having (a) one or more electric generating units with a maximum general nameplate rating of 450 megawatts or more and (b) an aggregate maximum general nameplate rating of 900 megawatts or more. Each such electric generating station shall have coal standby equipment sufficient to operate said generating station at not less than 90 percent of its maximum general nameplate rating. Service under this schedule shall not be initiated until deliveries hereunder have been approved by Company's supplier and shall be subject to curtailment in accordance with the special provisions of this schadule and the terms of a contract to be entered into between the customer and the Company. A copy of said contract in the form of Sheet Nos. 41, 42, 43, 44, and 45 is made a part of this filing.

#### Rate:

For all natural gas delivered hereunder during each billing period at each separate electric generating station.

\$275.00 monthly customer charge 2.7379 per Mcf for all gas usage per month.

Tax Adjustment:

The above rate subject to the addition of applicable license, occupation. franchise, or other similar taxes or fees, imposed by taxing authorities, as more fully explained on Sheet No. 13.

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Gancelling P.S.C.MO No. \_\_\_\_

REVISED SHEET No. 39A

\_\_\_\_\_ Original SHEET No. 39A

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14-2 <sup>3</sup> 0	Kansas Power and	289 279 					
		Large V	olume Powe	er Plant Service LVm	(Cont.)		
Purc	chased Gas Adjust	ment Cla	use:				
	The foregoing r purchased gas c	ates are osts in .	subject t accordance	o increase or de with the Purcha	ecrease to r ased Gas Adj	eflect char ustment Cla	nges in Ause.
Pena	alty:						
	2% will be adde	d to all	bills not	paid within 15	days after	rendition.	
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Cancelling P.S.C.MO No. \_\_1\_\_\_

sed SHEET No. 40

Original SHEET No. 40

The Kansas Power and Light Company For Kansas City Metropolitan Area

Large Volume Power Plant Service (Cont.)

\_\_\_\_\_LVm\_\_\_\_\_

Special Provisions:

The Company reserves the right to interrupt service hereunder as follows:

(1) During periods when in the opinion of the Company, curtailment or interruption of gas deliveries is necessary to protect the supply of gas to Company's customers other than those receiving service under this schedule. Or where curtailment is directed by Company's supplier. deliveries hereunder shall first be limited to the following aggregate daily demand or be completely curtailed if the following month availability limits have been exceeded:

(a) For the billing months June, July, August, and September of each year, the aggregate daily demand shall be 120,000 Mcf per day and the monthly availability shall not exceed 2,000,000 Mcf in any of such months.

(b) For the billing months October through the following May, the aggregate daily demand shall be 50,000 Mcf per day and the monthly availability shall not exceed 750,000 Mcf in any such months.

(2) Deliveries hereunder may be completely curtailed when neither the aggregate daily demand or monthly availability limits have been exceeded, if in the opinion of the Company, or at the directive of the Company's supplier, such action is required to protect the supply of gas to Company's firm service customers.

If operating conditions permit, the Company may deliver gas in excess of the demand and availability limits set forth above upon mutual agreement of the Company's supplier, the Company, and the customer.

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Cancelling P.S.C.MO No. \_1\_\_\_

Original SHEET No. 41

The Kansas Power and Light Company For Kansas City Metropolitan Area

Large Volume Power Plant Service (Cont.)

#### ζ.Vm

#### CONTRACT

For Sale of Large Volume Power Plant Gas (Interruptible Service)

THIS AGREEMENT, made and entered into this \_\_\_\_\_ \_\_\_\_ day of 19\_\_\_\_ by and between THE KANSAS POWER AND LIGHT COMPANY, a corporation, its successors or assigns, hereinafter referred to as a "Vendor", and .... of \_\_\_\_\_\_ its successors or assigns, hereinafter referred to as "Vendee".

#### WITNESSETH:

WHEREAS, Vendor owns and operates facilities for distribution and sale of natural gas; and

WHEREAS, Vendee is qualified to receive and desires to purchase natural gas from Vendor for Large Volume Power Plant purposes only:

NOW, THEREFORE, for and in consideration of the mutual covenants and agreements hereof, Vendor and Vendee have agreed and do hereby covenant and agree, each with the other. as follows:

Subject to the terms and conditions of service hereinafter specified. Vendor agrees to sell and deliver to Vendee and Vendee agrees to pay for gas received from Vendor for Vendee's entire gas fuel requirements for the following electric generating stations at \_\_\_\_ :

Rate:

Vendee agrees to pay to Vendor for gas purchased and received under this contract for use at each separate generating station the following rate:

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Original SHEET No. 42

The Kansas Power and Light Company For \_\_\_\_\_ Kansas City Metropolitan Area

Large Volume Power Plant Service (Cont.)

Ist

LVm

The within specified rate is subject to the <u>addition</u> of locally imposed license, occupation, franchise, or other similar tax, when applicable, and is further subject to increase or decrease to reflect changes in Vendor's purchased gas costs.

It is expressly understood and agreed by and between the parties hereto that the rate herein specified is subject to change by order of the Missouri Public Service Commission during the term of this Contract or any extension thereof.

#### TERMS AND CONDITIONS OF SERVICE

1. All bills for gas sold and delivered hereunder are due on the first day of the month following that in which the gas is sold and delivered, and all payments of such bills shall be made at the office of Vendor, on or before the tenth day of such month.

2. Vendor agrees to install, operate and maintain a meter or meters of suitable capacity and design to measure the gas deliveries as specified herein. If deliveries of gas are made at pressures other than those existing in Vendor's low pressure distribution system, the volume of gas delivered by vendor to Vendee hereunder shall be calculated on a pressure basis of four (4) ounces per square inch above atmospheric pressure. Atmospheric pressure shall be assumed to be fourteen and four-tenths (14.4) pounds per square inch and gas temperature assumed to be sixty (50) degrees F.

3. The point of delivery of all gas is at the outlet of Vendor's meter or meters where title passes to Vendee and thereafter all responsibility is assumed by Vendee.

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The Kansas Power and Light Company For \_\_\_\_\_ Kansas City Metropolitan Area

Large Volume Power Plant Service (Cont.)

LVm

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4. The title to all meters, appliances, equipment, etc., placed on Vendee's premises and not sold to Vendee shall remain in Vendor, with right of removal, and no charge shall be made by Vendes for use of premises oncupied by same.

5. Gas deliveries under this Contract shall be subject to interruption as follows:

a. During periods when in the opinion of the Company, curtailment or interruption of gas deliveries is necessary to protect the supply of gas to Company's customers other than those receiving service under this contract, or where curtailment is directed by Company's supplier, deliveries hereunder shall first be limited to the following aggregate daily demand or be completely curtailed if the following monthly availability limits have been exceeded:

> (1) For the billing months of June, July, August, and September of each year, the aggregate daily demand shall be 120,000 Mcf per day and the monthly availability shall not exceed 2,000,000 Mcf in any of such months.

(2) For the billing months. October through the following May, the aggregate daily demand shall be 50,000 Mcf per day and the monthly availability shall not exceed 750,000 Mcf in any of such months.

b. Deliveries hereunder may be completely curtailed when neither the aggregate daily demand or monthly availability limits have been exceeded, if in the opinion of the Company, or at the directive of the Company's supplier, such action is required to protect the supply of gas to Company's firm service customers.

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#### For Kansas City Metropolitan Area

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Original SHEET No. 44

## Large Volume Power Plant Service (Cont.) LVm

If operating conditions permit, the Company may deliver gas in excess of the demand and availability limits above specified upon mutual agreement of the Company's supplier, the Company and the customer.

6. Interruption of gas deliveries in whole or in part due to inability of Vendor to deliver or Vendee to receive shall not be the basis of claims for damages sustained by either party when due to act of God, the elements, labor troubles, fires, accidents, breakage or repair of pipelines or machinery, depletion of gas supply, requirements of domestic consumers, or other causes or contingencies beyond the control of and occurring without negligence on the part of the parties. The parties shall resume delivering and receiving gas when such causes or contingencies cease to be operative.

7. Vendee shall install and maintain at the within named electric generating stations coal standby equipment, facilities and fuel sufficient to operate said stations at not less than 90% of the maximum general nameplate rating.

8. This Contract is subject to orders, rules and regulations of duly constituted authorities having jurisdiction over either or both Vendee or Vendor, otherwise cannot be altered or assigned by either party without written consent of other party.

#### CONTRACT TERM

The obligation of both parties hereunder shall commence on \_\_\_\_\_\_\_, 19\_\_\_\_\_ and shall continue for a term of twelve (12) months. Upon expiration of the original term, this Contract shall be considered as renewed and extended for successive terms of one year, unless either party shall on or before thirty (30) days prior to the expiration of the original or any succeeding term, given written notice to the other party of its desire to terminate the Contract at the end of such term.

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Cancelling P.S.C.MO No. 1

\_\_\_\_\_ Original SHEET No. 46

# The Kansas Power and Light Company\_\_\_ For \_\_\_\_ All Missouri Service Areas

Interim Commercial Gas Transportation Service

LCTm

## AVAILABILITY

Upon election of the customer and acceptance by Company, this rate is applicable to natural gas transportation service supplied at one point of delivery to customers served under Company's gas rate schedule for Large Commercial Service. Volumes transported pursuant to this schedule shall be included in the requirements provided for in Company's gas sales contract with the customer.

#### NET MONTHLY BILL

## Rate:

\$275.00 monthly customer charge 0.4314 per Mcf for all gas transported and delivered.

If sales service and transportation service are both provided in a given month, Company will assess only one customer charge.

#### Minimum Monthly Charge:

Minimum bill will be the monthly customer charge.

## Tax Adjustment:

The above is subject to the addition of applicable license, occupation. franchise, or other similar taxes or fees, imposed by taxing authorities, as more fully explained on Sheet No. 13.

## Penalty:

2% will be added to.all bills not paid within 15 days after rendition.

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P.S.C.MO. No. \_1\_\_\_

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151

The Kansas Power and Light Company For \_\_\_\_\_ All Missouri Service Areas

Interim Commercial Gas Transportation Service (Cont.) LCTm REGULATORY OVERSIGHT 1. This rate schedule is subject to the jurisdiction and regulatory oversight of the State Public Service Commission and is subject to change by order of said Commission at any time. 2. Nothing contained herein shall be construed as affecting in any way the right of Company to unilaterally make application for a change in its rates to the State Public Service Commission. 3. In the event that performance under this schedule by Company should, by reason of regulatory or court order, result in conditions of service from Company's pipeline supplier to Company, which Company deems unacceptable, service may be suspended immediately and/or terminated by Company upon ninety (90) days' written notice to Customer. BILLING Company will render bills monthly for service furnished under this Schedule, which may include billings from third party transporters delivering gas to Company on the customer's behalf, and the customer shall pay such bills within fifteen (15) days from the date thereof and in accordance with Company's "General Terms and Conditions for Gas Service". In the event any such bill is not so paid. the Company may suspend the supply of natural gas to the customer, but such action shall not release the customer from the obligation to pay for services furnished or from liability for damages caused by customer's failure to conform to the requirements of this Schedule. Customer shall remain liable for billings from third party transporters. Any transportation imbalance remaining at the termination of this contract shall be settled within sixty (60) days, provided that the customer's failure to take any volume due within such period shall relieve

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# Cancelling P.S.C.MO No. \_1\_\_\_

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Original SHEET No. 48

The Kansas Power and Light Company For All Missouri Service Areas

Interim Commercial Gas Transportation Service (Cont.)

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Company of further responsibility to redeliver das dus. In the event deliveries by Company to customer are curtailed or interrupted at any time within such sixty (60) days, the time during which customer may eliminate such imbalance will be extended by a period equal to the period of such curtailment or interruption.

# TERMS AND CONDITIONS

Service hereunder is subject to the Company's applicable sales rate schedule, the sales contract thereunder, the Company's General Terms and Conditions and the following special transportation provisions. The term of service hereunder shall be the same as the remaining term of customer's sales contract with Company, provided that Company reserves the right to discontinue transportation service as set forth herein, and provided further that service shall terminate at such earlier date as transportation service is discontinued by the transporting interstate pipeline company.

#### TRANSPORTATION PROVISIONS

#### Delivery Points

Customer will provide for the delivery of volumes of natural gas to be transported to a mutually agreeable location on Company's system which serves customer's premises, and Company shall deliver said volumes of gas to the outlet side of the Company's meters at customer's premises. In cases where customer is served from a pipeline "Main Line Tap", the outlet of the Company's meter and the delivery point to customer may be one and the same. Gas \*ransported hereunder will be delivered to Company in the state in which it will ultimately be consumed.

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P.S.C.MO. No. 1

SHEET NO 49

Original SHEET No 49

Cancelling P.S.C.MO No. 1

The Kansas Power and Light Company For All Missouri Service Areas

Interim Commercial Gas Transportation Service (Cont.)

LCTm

151

# Quantity

- 1. Before arranging delivery of any natural gas to Company for transport to the customer, customer shall furnish Company with a copy of its gas supply contract and third party transportation contract, if any, together with written evidence demonstrating to Company's satisfaction that the supplies to be purchased and the third party transportation to be provided thereunder will conform to the delivery specifications of this rate schedule and that such supplies are reasonably reliable for the purpose of meeting customer's daily transport volumes specified in its application for service.
- 2. Customer shall coordinate with its suppliers to maintain, as nearly as practicable, uniform hourly and daily rates of delivery to Company, and shall take redelivery from Company as nearly as practicable at the same uniform rates. Variations in such deliveries or redeliveries which result in operating problems of any kind for Company shall give Company the right to discontinue receipts of such gas until such variations are corrected.
- 3. Company's obligation to transport customer's gas shall be as follows:
  - a. If Company's system capacity is inadequate to meet customers' demands for sales and transportation service, the services supplied under this Schedule will be curtailed in accordance with the Priority of Service rules in the Company's General Terms and Conditions.

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The Kansas Power and Light Company For \_\_\_\_\_ All Missouri Service Areas

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# Interim Commercial Gas Transportation Service (Cont.) LCTm

- b. If a supply deficiency occurs in the volumes being delivered to Company on behalf of customer, and sales gas of the same priority is available, customer may continue to be served sales volumes in Lieu of transportation volumes.
- c. If a supply deficiency occurs in the volume of gas available to Company for resale, and the customer's supply delivered to Company for transportation continues to be available, then customer may continue to receive full transportation service even though sales gas of the same priority is being curtailed.

The determination of system capacity limitations shall be in the sole discretion of Company reasonably exercised. If capacity limitations restrict the volume of gas which customer desires to be transported, customer may request Company to make reasonable enlargements in its existing facilities, which requests Company shall not unreasonably refuse, provided that the actual cost (including indirect costs) of such system enlargements are borne by customer. Title to such expanded facilities shall be and remain in Company free and clear of any lien or equity by customer. Nothing herein contained shall be construed as obligating Company to construct any extensions of its facilities.

- 4. Should both transported volumes and sales volumes be delivered in a given month, transported volumes shall be considered the first volumes delivered and all other volumes shall be sold to customer under the applicable rate schedule.
- 5. When in a given month, transportation volumes delivered to Company for customer's account (including any amount carried over from previous month) equals or exceeds the amount taken by customer, all deliveries

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The Kansas Power and Light Company For \_\_\_\_\_ All Missouri Service Areas

Interim Commercial Gas Transportation Service (Cont.) LCTm

shall be considered transported deliveries, and the excess, if any, shall be carried forward to customer's account for the subsequent month. Customer will make every effort to assure that transported volumes delivered equal transported volumes taken. The Company is not required to transport any excess volume to customer in the subsequent month should the Company's supply or capacity be inadequate; however, such gas will be delivered to customer at a later date. Company may in its discretion refuse to accept additional deliveries of gas until customer has received all excess transportation volumes delivered in prior periods.

## Quality and Pressure of Gas Delivered for Transportation

- The gas delivered by a producer or supplier to Company for transportation to the customer shall conform to the standards prescribed in Company's applicable rate schedules, General Terms and Conditions, and to the following specifications:
  - a. The gas shall not contain more than one (1) grain of hydrogen sulfide per one hundred (100) cubic feet nor more than twenty (20) grains of total sulphur per Hundred (100) cubic feet;
  - b. The temperature of the gas shall not exceed 70 degrees Fahrenheit;
  - c. The gas shall not contain more than seven (7) pounds of water vapor per 1,000 MCF;
  - d. The gas shall not contain more than two percent (2%) by volume carbon dioxide nor more than one percent (1%) by volume oxygen;

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The Kansas Power and Light Company For \_\_\_\_\_ All Missouri Service Areas

Interim Commercial Gas Transportation Service (Cont.)

- The delivery pressure shall be sufficient to permit entry of the gas into the distribution system of Company; and
- f. The BTU content of the customer's gas as may be received by Company from an existing supply source connected to Company shall be no less than that normally provided or currently flowing from such source nor shall it be less than as provided for in an existing Company system supply contract from such source.
- 2. Company shall have the right to refuse to accept for transportation any gas not meeting the applicable quality requirements, but acceptance by Company of any such gas shall not obligate Company to continue such receipts, nor shall it remove the customer's obligation under this contract to deliver gas meeting the above specifications.
- 3. Should the transport gas delivered to Company herein fail on any day to meet the water quality requirements of this contract, the gas so delivered to Company from that day hence and until such deliveries meet the water quality standards herein, shall be assumed to be totally saturated at the delivery conditions, and Company may recompute the volume and heating value measured and adjust the billing accordingly.
- 4. If customer contracts for the purchase of gas from a producer or pipeline who is not now delivering gas to Company and such gas is to be delivered directly into Company facilities, the customer will bear all expense connected with the determination of the quality of gas being delivered. Whenever Company does not have a supply contract with the customer's supplier at the same delivery point, the minimum BTU of the customer's contracted supply for delivery into Company's system shall be 950 BTU per cubic foot at a dry pressure base of 14.65 psia.

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The Kansas Power and Light Company For \_\_\_\_ All Missouri Service Areas

Interim Commercial Gas Transportation Service (Cont.)

- Company shall not be responsible in any way as to any damages or claims relating to the customer's gas or the facilities of others containing such gas, prior to delivery into the facilities of Company or after the redelivery to the customer.
- It is understood and agreed by the parties that ownership of transported volumes will at all times remain vested in the customer.

#### THIRD PARTY METERING

- 1. When the gas delivered to Company for transportation to the customer is delivered through meters which are not owned and operated by Company or the customer, the customer's agent(s) or supplier(s) shall, at the earliest practicable time, but not later than the last day of each month, furnish Company a statement showing the amount of gas in MCF delivered for the customer's account to Company during the billing period.
- Customer, upon request, shall furnish to Company all charts, or satisfactory copies thereof, upon which the statements provided for above were based. Any original charts furnished shall be returned within thirty (30) days.
- 3. Customer shall maintain for the greater of three (3) years or as provided by law, full and complete records of the volumes of gas delivered to Company. Company shall have the right to inspect such records upon request during the customer's regular business hours.

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The Kansas Power and Light Company For \_\_\_\_\_ All Missouri Service Areas

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Interim Commercial Gas Transportation Service (Cont.)

LCTm

## Other Provisions:

- 1. Transportation under the provisions of this rate schedule shall be
  - available only where the gas supply contracts, tariffs and schedules under which Company obtains its gas supplies permit. Any conditions or limitations on transportation by Company imposed by such contracts, tariffs and schedules shall be applicable to service hereunder.
- 2. In the event that transportation hereunder causes the incurrence of demand charges, standby charges, reservation charges, penalties or like charges from Company's gas suppliers or transporters, which charges are in addition to charges for gas actually received by Company, such charges shall be billed to customer in addition to amounts for service rendered hereunder. Any disputes regarding customer responsibility for such charges shall be referred to the agency having jurisdiction herein for resolution.

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The Kansas Power and Light Company For All Missouri Service Areas

# Interim Industrial Gas Transportation Service

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#### AVAILABILITY

Upon election of the customer and acceptance by Company, this rate is applicable to natural gas transportation service supplied at one point of delivery to customers served under Company's gas rate schedules for Large Industrial Service or Large Volume Power Plant Service. Volumes transported pursuant to this schedule shall be included in the requirements provided for in Company's gas sales contract with the customer.

## NET MONTHLY BILL

## Rate:

\$275.00 monthly customer charge 0.4308 per Mcf for all gas transported and delivered.

If sales service and transportation service are both provided in a given month, Company will assess only one customer charge.

## Minimum Monthly Charge:

Minimum bill will be the monthly customer charge.

#### Tax Adjustment:

The above is subject to the addition of applicable license, occupation, franchise, or other similar taxes or fees, imposed by taxing authorities, as more fully explained on Sheet No. 13.

#### Penalty:

2% will be added to all bills not paid within 15 days after rendition.

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The Kansas Power and Light Company For All Missouri Service Areas

Original SHEET No. 57

Interim Industrial Gas Transportation Service (Cont.)

#### LITm

#### REGULATORY OVERSIGHT

- 1. This rate schedule is subject to the jurisdiction and regulatory oversight of the State Public Service Commission and is subject to change by order of said Commission at any time.
- 2. Nothing contained herein shall be construed as affecting in any way the right of Company to unilaterally make application for a change in its rates to the State Public Service Commission.
- 3. In the event that performance under this schedule by Company should, by reason of regulatory or court order, result in conditions of service from Company's pipeline supplier to Company, which Company deems unacceptable, service may be suspended immediately and/or terminated by Company upon ninety (90), days' written notice to Customer.

# BILLING

۰.

Company will render bills monthly for service furnished under this Schedule, which may include billings from third party transporters delivering gas to Company on the customer's behalf, and the customer shall pay such bills within fifteen (15) days from the date thereof and in accordance with Company's "General Terms and Conditions for Gas Service". In the event any such bill is not so paid, the Company may suspend the supply of natural gas to the customer, but such action shall not release the customer from the obligation to pay for services furnished or from liability for damages caused by customer's failure to conform to the requirements of this Schedule. Customer shall remain liable for billings from third party transporters. Any transportation imbalance remaining at the termination of this contract shall be settled within sixty (60) days, provided that the customer's failure to take any volume due within such period shall relieve

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The Kansas Power and Light Company For \_\_\_\_\_ All Missouri Service Areas

Interim Industrial Gas Transportation Service (Cont.)

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# TERMS AND CONDITIONS

Service hereunder is subject to the Company's applicable sales rate schedule, the sales contract thereunder, the Company's General Terms and Conditions and the following special transportation provisions. The term of service hereunder shall be the same as the remaining term of customer's sales contract with Company, provided that Company reserves the right to discontinue transportation service as set forth herein, and provided further that service shall terminate at such earlier date as transportation service is discontinued by the transporting interstate pipeline company.

## TRANSPORTATION PROVISIONS

#### Delivery Points

Customer will provide for the delivery of volumes of natural gas to be transported to a mutually agreeable location on Company's system which serves customer's premises, and Company shall deliver said volumes of gas to the outlet side of the Company's meters at customer's premises. In cases where customer is served from a pipeline "Main Line Tap", the outlet of the Company's meter and the delivery point to customer may be one and the same. Gas transported hereunder will be delivered to Company in the state in which it will ultimately be consumed.

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SHEET No. 61

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The Kansas Power and Light Company For

All Missouri Service Areas

Interim Industrial Gas Transportation Service (Cont.) LITm

shall be considered transported deliveries, and the excess, if any, shall be carried forward to customer's account for the subsequent month. Customer will make every effort to assure that transported volumes delivered equal transported volumes taken. The Company is not required to transport any excess volume to customer in the subsequent month should the Company's supply or capacity be inadequate; however, such gas will be delivered to customer at a later date. Company may in its discretion refuse to accept additional deliveries of gas until customer has received all excess transportation volumes delivered in prior periods.

#### Quality and Pressure of Gas Delivered for Transportation

- The gas delivered by a producer or supplier to Company for transportation to the customer shall conform to the standards prescribed in Company's applicable rate schedules, General Terms and Conditions, and to the following specifications:
  - a. The gas shall not contain more than one (1) grain of hydrogen sulfide per one hundred (100) cubic feet nor more than twenty (20) grains of total sulphur per hundred (100) cubic feet;
  - b. The temperature of the gas shall not exceed 70 degrees Fahrenheit;
  - c. The gas shall not contain more than seven (7) pounds of water vapor per 1,000 MCF;
  - d. The gas shall not contain more than two percent (2%) by volume carbon dioxide nor more than one percent (1%) by volume oxygen;

DATE OF 1	SSUE February	12.	1987 DATE	EFFECTIVE	March	9.	1987
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ISSUED BY		Vice F	President	818	Kansas Ave.,	Topeka.	Kansas
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The Kansas	<u>Power and Light Company</u> For	All Missouri Service Areas
	Interim Industrial Gas Transp LITm	portation Service (Cont.)
	<ul> <li>The delivery pressure shall gas into the distribution sy</li> </ul>	be sufficient to permit entry of the /stem of Company; and
	from an existing supply sour less than that normally prov	mer's gas as may be received by Company ree connected to Company shall be no vided or currently flowing from such than as provided for in an existing act from such source.
2.	gas not meeting the applicable of Company of any such gas shall no	refuse to accept for transportation any puality requirements, but acceptance by of obligata Company to continue such a customer's obligation under this the above specifications.
3.	meet the water quality requireme delivered to Company from that o the water quality standards here saturated at the delivery condit	The d to Company herein fail on any day to onts of this contract, the gas so lay hence and until such deliveries meet bin, shall be assumed to be totally cions, and Company may recompute the od and adjust the billing accordingly.
4.	delivered directly into Company expense connected with the deter delivered. Whenever Company doe customer's supplier at the same	ing gas to Company and such gas is to be facilities, the customer will bear all mination of the quality of gas being as not have a supply contract with the delivery point, the minimum BTU of the delivery into Company's system shall
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DATE OF ISSUE	February 12, 1987 DATI	E EFFECTIVE <u>March 9, 198</u> month day yea
ISSUED BY	With Vice President	818 Kansas Ave., Topeka, Kansas
nam	of officer title	address
Stev	en L. Kitchen	

	S.C.MO. No	

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\_ Original SHEET No. 63

The Kansas Power and Light Company For

All Missouri Service Areas

Interim Industrial Gas Transportation Service (Cont.)

- 5. If Company has a supply contract with the customer's supplier at the same delivery point, the BTU per cubic foot of customer's contracted supply for delivery into Company's system shall be no less than that provided each day under Company's supply contract with that supplier.
- 5. The BTU content of the gas delivered to customer by Company shall be the BTU content available in its system at the particular point of delivery at the time of delivery. It is recognized that the BTU content at the various delivery points will vary from point to point and from time to time and nothing herein contained shall be construed as obligating Company to alter the usual operation of its facilities to achieve deliveries of a prescribed heating value at any point or points.
- 7. Delivery pressures to customer shall be mutually agreed upon from time to time having in mind system capacity, customer requirements, and other pertinent factors. Company shall not be required to maintain any specific pressure level or to alter its system operations to control variation in its system pressure at the delivery point(s) established for the customer's transport gas herein.

## RESPONSIBILITY FOR TRANSPORTED GAS

1. Customer warrants the gas delivered to Company for transport hereunder shall be free from all adverse claims, liens and encumbrances and shall indemnify and save Company harmless from and against all suits, actions, causes of action, claims and demands, including attorneys' fees and costs, arising from or out of any adverse claims by third parties claiming ownership of or an interest in said gas, caused by the failure to provide clear title to the gas.

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The Kansas Power and Light Company For All Missouri Service
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Interim Industrial Gas Transportation Service (Cont.)

- Company shall not be responsible in any way as to any damages or claims relating to the customer's gas or the facilities of others containing such gas, prior to delivery into the facilities of Company or after the redelivery to the customer.
- It is understood and agreed by the parties that ownership of transported volumes will at all times remain vested in the customer.

# THIRD PARTY METERING

- 1. When the gas delivered to Company for transportation to the customer is delivered through meters which are not owned and operated by Company or the customer, the customer's agent(s) or supplier(s) shall, at the earliest practicable time, but not later than the last day of each month, furnish Company a statement showing the amount of gas in MCF delivered for the customer's account to Company during the billing period.
- Customer, upon request, shall furnish to Company all charts, or satisfactory copies thereof, upon which the statements provided for above were based. Any original charts furnished shall be returned within thirty (30) days.
- 3. Customer shall maintain for the greater of three (3) years or as provided by law, full and complete records of the volumes of gas delivered to Company. Company shall have the right to inspect such records upon request during the customer's regular business hours.

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	name of officer Steven L. Kitchen		title			addr		

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