

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

In the Matter of the Application of Kansas)	
City Power and Light Company for)	
Approval to Make Certain Changes in its)	Case No. ER-2006-0314
Charges for Electric Service to Begin the)	
Implementation of Its Regulatory Plan.)	

KANSAS CITY POWER & LIGHT COMPANY'S
REPLY TO PUBLIC COUNSEL'S RESPONSIVE PLEADING
FILED ON DECEMBER 20, 2006

Kansas City Power & Light Company ("KCPL" or "Company") states the following in response to the Public Counsel's "Reply To Staff Response To Second Order Directing Scenarios" filed this date:

1. On this date, the Office of the Public Counsel ("Public Counsel") filed a Reply to the Staff Response To Second Order Directing Scenarios which erroneously suggests that the Commission use KCPL's June 30, 2006 off system sales analysis rather than KCPL's September 30, 2006 off system sales analysis. The Commission should reject this position.

2. KCPL agrees with the accuracy of the Staff Response To Second Order Directing Scenarios filed on December 19, 2006. The Staff Response calculates the revenue requirement impact of the Commission's previous scenarios, including the Company's evidence in the True-Up Proceeding related to the off-system sales margins at the 25th percentile.

3. The purpose of KCPL witness Tim Rush's true-up testimony was to update the record for more recent information, as previously agreed to by the parties. As explained in previous pleadings in this matter, Mr. Rush was available for cross-examination on all of the issues in the True-Up Proceeding. (Tr. 1613-33).

4. All parties, including Public Counsel, had the opportunity to question Mr. Rush regarding the numbers that were included in his Direct and Rebuttal True Up Testimony. As conceded by Public Counsel, the Company's true-up number related to its off-system sales position is included in Mr. Rush's True-Up Direct Testimony. (Ex. 54 at 3, & Sch. 2 [p. 4 of 51]). With the exception of the payroll and the risk factor issue related to the Additional Amortization, there was no cross-examination of Mr. Rush on any issue included in his True Up Direct and Rebuttal Testimony and related schedules. (Tr. 1612-33).

5. The Commission should reject Public Counsel's suggestion that it would be inappropriate to rely on the updated numbers in the True-Up Proceeding, including the updated numbers included in Mr. Rush's Direct True Up Testimony on the off-system sales issue.

WHEREFORE, Kansas City Power & Light Company respectfully requests that the Commission accept Staff's December 19, 2006 pleading as the appropriate response to the Commission's December 18, 2006 Second Order Directing Scenarios.

Respectfully submitted,

/s/ James M. Fischer

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- 2 -

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CERTIFICATE OF SERVICE

I do hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or emailed to all counsel of record this 20th day of December, 2006.

/s/ James M. Fischer

James M. Fischer