

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

In the Matter of the Application of)
Kansas City Power & Light Company for)
Approval to Make Certain Changes in its) Case No. ER-2010-0355
Charges for Electric Service to Continue)
the Implementation of Its Regulatory)
Plan)

**KANSAS CITY POWER & LIGHT COMPANY’S
RESPONSE TO STAFF’S MOTION FOR CLARIFICATION**

COMES NOW Kansas City Power & Light Company (“KCP&L”) and in response to Staff’s Motion for Clarification states:

1. Staff is seeking clarification where no uncertainty exists. The Commission’s Report and Order is clear that the March 2, 2011 reconciliation numbers shall be used for determination of revenue requirement on the fuel and purchase and power issue. Report and Order at p. 149:

The Commission determines there is ample evidence to support KCP&L’s adoption of Staff’s position in this case as the new fuel expense number contained in the Staff’s reconciliation. The March 2, 2011 reconciliation numbers shall be used for determination of revenue requirement on this issue.

2. While the Commission addressed in its Report and Order certain fuel and purchased power issues identified in the List of Issues, providing guidance on how these specific items should be treated does not in any way contradict the Commission requirement that Staff’s fuel expense included in its March 2 reconciliation should be used to determine the revenue requirement. The Commission did not state that fuel expense should be re-calculated based on the fuel issues addressed in the Report and Order. As the Commission pointed out on p. 148 of the Report and Order, there were scores of differences between the Staff and KCP&L, going both ways and including the fuel issues addressed in the Report and Order as well as many fuel

differences not identified as issues in this case. As a result, the Commission determined that Staff's fuel expense taken as a whole and as reflected on the March 2 reconciliation was appropriate, without modification.

3. KCP&L has accepted the Staff's unit sales, sales revenues and billing units as part of the overall determination of rates and the rate increase. If the Commission should decide that fuel expense should be re-calculated, then sales revenues would need to be re-calculated, as pointed out by the Commission on p. 148 of the Report and Order. Additionally, certain other cost of service items affected by system requirements and fuel expense would have to be adjusted, such as fuel inventory, bad debt expense, forfeited discounts, cash working capital, income tax expense, etc.

WHEREFORE, KCP&L respectfully requests that the Commission deny the Staff's Motion For Clarification.

Respectfully submitted,

/s/ Roger W. Steiner

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ATTORNEYS FOR KANSAS CITY
POWER & LIGHT COMPANY

CERTIFICATE OF SERVICE

I do hereby certify that a true and correct copy of the foregoing document has been hand-delivered, emailed or mailed, postage prepaid, to all parties of record this 14th day of April, 2011.

/s/ Roger W. Steiner

Roger W. Steiner