

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

In the Matter of Kansas City Power & Light Company's Request for Authority to Implement a General Rate Increase for Electric Service.)	Case No. ER-2012-0174
)	Tracking No. YE-2012-0404

and

In the Matter of KCP&L Greater Missouri Operations Company's Request for Authority To Implement a General Rate Increase for Electric Service.)	Case No. ER-2012-0175
)	Tracking No. YE-2012-0405

**MOTION FOR FULL COMMISSION RECONSIDERATION OF SEPTEMBER 28, 2012
ORDER DENYING MOTION FOR PROTECTIVE ORDER AND MOTIONS TO
QUASH SUBPOENA FOR ATTORNEY CLIENT PRIVILEGED COMMUNICATIONS**

Kansas City Power & Light Company ("KCP&L") and KCP&L Greater Missouri Operation Company ("GMO") (sometimes referred to as "the companies") respectfully request reconsideration of the September 28, 2012 Order denying their motion to quash the subpoena *duces tecum* and notice of records deposition directed to Melissa Hardesty, Senior Director of Taxes for KCP&L, as well as the motion for a protective order.

The companies further request that the full Commission consider this motion, given the important issue presented and the fact that the original order was issued by a regulatory law judge operating under a delegation of authority. *See* § 386.240, RSMo. Authority to handle discovery disputes in this case was delegated under an order dated April 19, 2012. That order presupposes that discovery disputes would be handled in a discovery conference process (rather than through the "golden rule" process in the regulations). The April 19 Order does not specifically authorize the RLJ to rule on a motion to quash a subpoena issued by the Commission's Secretary, as happened here. To be binding on a party, the statute requires that an order of the Commission be expressly authorized or approved. *Id.* At least one Missouri case

has interpreted that statute to require both authorization *and* approval of an order. *State ex rel. Associated Natural Gas Co. v. Public Service Comm'n*, 37 S.W.3d 287, 294-95 (Mo. App. 2000) (Commission has authority to delegate, but an order is only binding with "express authorization and approval" by the Commission itself).

Moreover, the issue presented in this motion is a critical one that impacts the method of practice before the Commission and goes beyond just this one subpoena. The September 28 Order held that the companies waived their privilege objections when one of them objected to DRs but did not serve the objections on counsel within 10 days as required by a procedural order. But the companies did timely object to the *subpoenas* at issue in this motion. The lack of service of objections had to do with data requests (DRs) and not the subpoena. In addition, and perhaps more important, the September 28 Order is contrary to well established jurisprudence of this Commission and Missouri Courts. The September 28 Order holds that the privilege was inadvertently waived when counsel did not serve objections to DRs within 10 days. Under Missouri law, privilege may not be waived in this manner, but may only be knowingly and intentionally waived. Knowing and intentional waiver did not occur here and the Commission should not set precedent that waiver can occur under these circumstances.

The end result of the September 28 Order denying the motion is to abandon the attorney client privilege protections, the protection of attorney-client work product and the legislatively established accountant-client privilege. The companies file this motion in an attempt to better explain the current situation and to implore the Commission not to set such a precedent. This motion is timely filed under 4 CSR 240-2.160. In support of their motion, the companies state:

I. Background.

1. In Case ER-2012-0174, PSC Staff issued several data requests ("DR"s) to KCP&L in late May 2012.

2. Some of the DRs requested information or documents relating to the Iatan II Advance Coal Tax Credits and KCP&L's decisions with regard to those Credits, including the complex legal issue of tax normalization. Staff did not serve DRs on GMO requesting this information.

3. In reviewing the numerous documents that were responsive to the DRs and preparing to respond to the DRs, counsel determined that several of the documents were privileged and these privileges fell into one or more of three categories: (1) attorney-client privileged documents; (2) attorney work product documents; and (3) accountant-client documents.

4. In response to DR Nos. 0285, 0286, 0287, 0288, 0289, 0295, 0296, 0301, 0302, 0305, 0306 and 0308, counsel identified responsive, privileged, documents. Counsel provided the following objection: "KCP&L objects to the extent this request seeks attorney-client privileged information, attorney work product information, and or accountant-client privileged information." The responses then either indicated a privilege log was being produced or would be produced in a supplemental response. Where an answer could be made separate from documents, it was made. Non-privileged materials were provided to Staff.¹

5. Privilege Logs dated June 22, 2012, June 23, 2012 and on July 20, 2012 were provided to Staff in supplemental responses to the DRs 0285, 0286, 0287, 0288, 0289, 0295, 0296, 0301, 0302, 0305, 0306 and 0308. The Privilege Logs list the applicable privilege(s)

¹ Responses to DR Nos. 0301, 0302, 0305, 0306 and 0308 were submitted June 25, 2012; Responses to DRs 0285, 0286, 0287, 0288, 0289 and 0296 were submitted July 2, 2012.

asserted by KCP&L for each document identified. They also provide the customary privilege log information concerning the author of the document, the recipient and a description of the communication.

6. The Privilege Logs identify approximately 425 documents, approximately 300 of which were identified as attorney client and/ or work product privilege. These documents were never shared outside of KCP&L and its attorneys.

7. Discovery conferences were held on June 28, 2012 and July 25, 2012. At these conferences, PSC Staff raised no concerns about KCP&L's objections/assertions of privilege in response to DR Nos. 0285, 0286, 0287, 0288, 0289, 0295, 0296, 0301, 0302, 0305, 0306 and 0308 or to the documents identified in the Privilege Logs.

8. A September 6, 2012 discovery conference was scheduled, but parties were ordered to respond if they did have a discovery dispute to be discussed at such a conference (Order Directing Filing, Aug. 30, 2012). No response being filed, including none by Staff, the conference was cancelled on September 5, 2012.

9. PSC Staff has *never* filed a motion to compel or other discovery motion as regards the privileges asserted by KCP&L in its responses to DR Nos. 0285, 0286, 0287, 0288, 0289, 0295, 0296, 0299, 0301, 0302, 0305, 0306 and 0308 nor as regards the Privilege Logs. Staff counsel has *never* sought a golden rule communication with counsel about these requests.

10. At some point in time, Staff decided to seek the issuance of a subpoena *duces tecum*, which in civil practice is reserved for third party discovery, on Melissa Hardesty, Senior Director of Taxes for KCP&L, whose name appears frequently in the Privilege Logs.

11. On September 21, Staff applied for a subpoena and it was issued the same day. The subpoena was issued in *both* the KCP&L case and the GMO case.

12. On September 21, 2012, Staff served the Notice and the Subpoena on Ms. Hardesty via e-mail (undersigned counsel Mr. Steiner agreed to accept service for Ms. Hardesty), seeking to take a records deposition of Ms. Hardesty on October 1, 2012, beginning at 9:00 a.m. in Jefferson City. A true and accurate copy of the Subpoena is Attachment A to this Motion.

13. The Subpoena and Notice seek two categories of documents: (1) The items specified in "Exhibit A" attached to the Subpoena, which consists solely of the Privilege Logs; and (2) "all documents and materials authored by, given to, or reviewed by Ms. Melissa K. Hardesty regarding the latan 2 Advanced Coal Credits since beginning her employment with Kansas City Power & Light Company in December 2006 if not included among the items specified in Exhibit A."

14. On September 27, 2012, KCP&L and GMO both filed timely objections to the Subpoena and Notice pursuant to Missouri Rule of Civil Procedure 57.08(c), 4 CSR 240-2.090 and 4 CSR 240-2.100(5). In the Objections to the subpoena, KCP&L and GMO both asserted that the documents identified in category 1 are confidential under the attorney-client, work-product and accountant-client privileges and incorporated by reference the Privilege Logs as to those documents, and that the documents identified in category 2 have already been produced to Staff, identifying specific DRs in these and previous cases before this Commission.

15. Also on September 27, 2012, Movants filed their Motion to Quash Notice of Deposition, to Quash Subpoena *Duces Tecum* and for Protective Order. On September 27, 2012, the Commission issued an Order directing the PSC Staff to file an expedited response. On September 28, 2012, Staff filed its response. Also on September 28, 2012, Movants filed a Response to Staff's filing.

16. Also on September 28, 2012, the Commission issued an Order Denying Movants' Motions to Quash and Motion for Protective Order.

II. The Motions to Quash concern a Subpoena and Notice to Ms. Hardesty; KCP&L and GMO filed timely objections to the Subpoena and no one has asserted that KCP&L or GMO have waived their privileges as regards the Subpoena.

The original order denying the motion to quash relies on a failure to properly serve objections to DRs. This analysis misses the issue, which is whether the companies have properly objected to *subpoenas*. KCP&L and GMO both objected and moved to quash a subpoena issued to Ms. Hardesty. They have not moved for a protective order related to DRs. Nor has staff moved to compel answers to DRs. In previous briefing on the issue, the companies discussed the previous DRs only to demonstrate that Staff was trying to evade the normal DR process by use of a subpoena. But Staff has not chosen to pursue those processes. Instead, Staff issued subpoenas to an individual who is not herself a party to these cases. The issuance of the subpoena triggered a new time period for the filing of objections and the companies timely filed those objections. The fact that previous DRs had been sent to the companies cannot operate as a waiver of objections to the current subpoena. The Civil Rules and this Commission's regulations dictate otherwise. Missouri Rule of Civil Procedure 57.08(c), 4 CSR 240-2.090 and 4 CSR 240-2.100(5).

Staff has made no argument – because there is none – that the companies failed to object *to the subpoenas* or that the objections *to the subpoenas* were not properly served. KCP&L has complied in all respects with the Commission's regulations. Accordingly, the companies have without a doubt preserved their privilege assertions as to the documents requested by the

Subpoena and Notice to Ms. Hardesty. Any arguments as to a waiver that are based on the responses to Data Requests are inapplicable to the Subpoena and Notice.

III. To the extent KCP&L's responses to Data Requests are relevant to these Motions, the issue is about waiver of the attorney client privilege, work product privilege and accountant-client privilege, not simply waiver of objections to discovery requests.

There is no dispute that the companies have consistently objected to producing privileged documents and that no such documents have been disclosed outside of KCP&L and the professionals with whom it claims a privilege. All objections based upon attorney-client privilege, accountant-client privilege and attorney work product were included in the responses to the prior Data Requests and re-asserted when the same documents were requested by subpoena to Ms. Hardesty. Each document in the Privilege Logs was properly identified and the specific privileges asserted were listed. Staff has not challenged the sufficiency of the privilege logs. The dispute here is not over whether the objections were made, but over whether the objections were served in compliance with a procedural order. The issue discussed in the September 28 Order is whether there has been a procedural defect in serving objections; there is no analysis of a traditional privilege waiver.

The September 28 Order denying the companies' motions to quash properly points out that an objection to a data request, like any procedural matter, can be waived. The Order cites to waiver of affirmative defenses and waiver of post-conviction relief in criminal cases. There is no citation to any case that addresses discovery objections. More importantly, there is no case cited that addresses waiver of privilege as a result of improperly made objections. To the contrary, failing to make an objection is not a knowing and voluntary waiver of the privilege itself so long as the privilege is asserted prior to disclosure of the information.

IV. Privileges must be voluntary waived; KCP&L and GMO have not waived their privileges.

The Missouri Supreme Court "has spoken clearly of the sanctity of the attorney-client privilege":

As long as our society recognizes that advice as to matters relating to the law should be given by persons trained in the law--that is, by lawyers--anything that materially interferes with that relationship must be restricted or eliminated, and anything that fosters the success of that relationship must be retained and strengthened. The relationship and the continued existence of the giving of legal advice by persons accurately and effectively trained in the law is of greater societal value ... than the admissibility of a given piece of evidence in a particular lawsuit. Contrary to the implied assertions of the evidence authorities, the heavens will not fall if all relevant and competent evidence cannot be admitted.

State ex rel. Peabody Coal Co. v. Clark, 863 S.W.2d 604, 607 (Mo. banc 1993)(quoting *State ex rel. Great American Ins. Co. v. Smith*, 574 S.W.2d 379, 383 (Mo. banc 1978)). Moreover, "confidentiality is essential if attorney-client relationships are to be fostered and effective." *State ex rel. Behrendt v. Neill*, 337 S.W.3d 727, 729 (Mo. App. 2011) (citing *Great American*, 574 S.W.2d at 383–84).

"Although the privilege may be waived, such waiver must be voluntary." *Behrendt*, 337 S.W.3d at 729 (citing *Smith v. Smith*, 839 S.W.2d 382, 385 (Mo. App. 1992)). This Commission has recognized that disclosure of information in response to an adverse party's discovery is not normally considered to be voluntary.² Although the order denying the Motions to quash in this case points out that a prior Commission order on this issue is not binding here, the prior order followed the requirements of Missouri law as interpreted by the Court of Appeals. *State ex rel. Chance v. Sweeney*, 70 S.W.3d 664, 670 (Mo. App. 2002)(case involving the physician-patient privilege).

² *In the Matter of the Application of Kansas City Power and Light Company for Approval to Make Certain Changes in its Charges for Electric Service To Continue the Implementation of Its Regulatory Plan*, File No. ER-2009-0089, Order Regarding Staff's Motion to Compel, issued on December 9, 2009, pp. 15-16.

This Commission has also recognized the law is "that the attorney-client privilege belongs to the client," *State v. Timmons*, 956 S.W.2d 277, 285 (Mo. App. W.D. 1997), and that "a waiver of that privilege 'presupposes both knowledge and acquiescence.'" *Frazier v. Metropolitan Life Ins. Co.*, 141 S.W. 936, 938 (Mo. App. 1911) (citing *Haysler v. Owen*, 61 Mo. 270 (1875)).³ Finally, this Commission has recognized that "in order to waive privilege, the waiver must be made knowingly, voluntarily, and the entity waiving privilege must be acquiescing, *i.e.* not attempting to preserve the privilege."⁴ This Commission's prior decisions followed Missouri's well settled law that privileges may not be waived inadvertently or without full consideration.

The failure to contemporaneously serve Staff counsel was not an intentional, informed waiver of privilege; it was at worst inadvertence and at best a good faith interpretation of the general rule that privilege assertions may be included in responses rather than as separate objections. *See* 4 CSR 240-2.090(2). The procedural order in this case (requiring objections to be served on the attorneys within a certain time) is an exception to the general rule and practice that privileges may be asserted in the responses. *See, Order Regarding Staff's Motion to Compel*, Case No. ER-2009-0089, December 9, 2009 (2009 Mo. PSC LEXIS 1284). Although the RLJ was correct in holding that a prior decision of the Commission is not binding here, the prior decision explains why the companies were not engaged in a voluntary waiver. Rather, their counsel was relying on the prior decision in the way he handled assertion of privilege. Such good faith reliance on procedural practice is not – as a matter of law – a knowing and voluntary waiver or privilege by the client. This Commission has found that privilege is not an objection that has to be made in the ten day time period for objections where there are no other objections

³ *Id.*

⁴ *Id.*

(defective inquiry based objections, such as relevance).⁵ The companies reasonably relied on that previous finding.⁶

Consistent with the inapplicability of the ten day limitation, this Commission has determined that the law is that privilege is not waived unless it is made after an answer has already been given. Missouri law is clear in this regard. *Rock v. Keller*, 278 S.W. 759, 766 (Mo. 1926); *Gipson v. Target Stores, Inc.*, 630 S.W.2d 107, 109 (Mo. App. 1981).⁷ KCP&L asserted the privileges when the data request responses were made. There was not an assertion of a privilege *after* answers were provided.

The RLJ's original order attempted to distinguish *Rock* and *Gipson*, upon which the Commission previously relied, but there is no reason to conclude the prior orders misstated the law. Those cases articulate the general law on waiver of privilege. The issue is not whether a discovery objection has complied with technical requirements, but whether a knowing and voluntary waiver of privilege has occurred. *Rock* and *Gipson* both stand for the proposition that a privilege need not be asserted until the time for answer has arrived. The companies' assertion of privileges at the time of the response to the data requests is wholly inconsistent with the actions of a party who is "not attempting to preserve the privilege."

V. Prior Commission Rulings must be considered.

While prior Commission rulings are not binding precedent, the ruling cited herein (and in the Response to Staff's filing) was itself citing to case law (as demonstrated by the citations

⁵ *Id.* at 16-18.

⁶ As a practical matter, it is appropriate to allow parties to preserve privilege at the time of answer rather than requiring it be asserted within 10 days in an objection to counsel. PSC cases involve hundreds of DRs. Ten days after a DR is served, a party's counsel may not be able to determine if any privileged documents exist. Requiring an assertion of privilege at that time will lead to an *increase* in the number of privilege objections because counsel's only course will be to object to every DR request *in case* they later find responsive, privileged documents. The better course is that charted by the Commission's prior order. Privilege need not be asserted until it is really at issue, which would be when a responsive document is located and the privilege becomes relevant.

⁷ *Id.*

herein) and was therefore a recognition of the case law that is applicable to these facts -- then as well as now. Additionally, conflicting rulings as to the same Movants on the same issue (timely assertion of a privilege) within a matter of a few years when there has been no change in the corresponding case law is fundamentally unfair. The companies' reliance on previous orders as to handling of privilege cannot lead to a knowing waiver of the privilege.

VI. At the least, case law clearly requires the protection of attorney-client privileged/work product documents.

Even if this Commission were to ignore the statutory protection of account privilege, *see* § 326.322, RSMo, at the very least this Commission should uphold the protections of attorney-client and work product privileges. As previously noted, at least 300 of the documents in the Privilege Logs indicate that it is the attorney-client and work product privileges that are asserted and the Privilege Logs provide no indication whatsoever that the documents were ever shared with anyone outside of KCP&L or its attorneys.

A review of some of the pages from the Privilege Logs is instructive. Exhibit A to the Subpoenas issued in this case (Attachment A to this Motion) is a series of privilege logs where, for a 27 page privilege log contained within, each and every document contains an attorney client or work product objection. A simple review of that log shows that Exhibit A describes numerous communications between attorneys and internal personnel. For example, the first document listed on page 1 of the 27 page log is a communication from KCP&L General Counsel Heather Humphrey to KCP&L regulatory counsel Roger Steiner with a copy to Darrin Ives, KCP&L director of regulatory affairs. Document 2 is a communication from Roger Steiner to Karl Zobrist (outside counsel for KCP&L) and Tim Rush, an internal KCP&L employee. These

communications are black letter examples of attorney-client privileged communications that are so religiously protected by Missouri courts.

As already made clear, the case law as regards waiver of attorney-client privilege is extremely well-established, and the current order which provides one blanket ruling for over 400 different documents to which different privileges are asserted, does not give credence to the protection case law affords the attorney-client privilege. The case law establishes that unintentional waivers are not sufficient to destroy the privilege. Even an inadvertent handing over of the document is not a waiver of the privilege if the privilege was not intentionally waived. *Diehl v. Fred Weber*, 309 S.W.3d 309, 325 (Mo. App. 2010).

Although the Commission should consider all of the privileges established by Missouri law, should the Commission disagree as among the privileges, it should not throw the baby out with the bathwater. If it believes the accountant-client privilege is waivable, it should not be over inclusive in its Order and issue one blanket ruling. The attorney-client privilege should be upheld.

The companies seek reconsideration of the RLJ's finding that by not serving Staff counsel with the assertions of privilege, three different kinds of privilege in over 420 different documents are all waived. The law simply does not support such a ruling. For the foregoing reasons, KCP&L and GMO respectfully request this Commission reconsider the substantive portion of its September 28, 2012 Order regarding privilege waiver (currently denominated "C. Waiver of Objections") and issue a revised order finding that KCP&L and GMO have not waived their assertions of privilege, and retain the substantive portion of its September 28, 2012 Order that Staff did waive any dispute as to the privileged nature of the documents requested by the subpoena that are the privilege logs and therefore grant KCP&L's and GMO's motions by

quashing the Subpoena *duces tecum* and the Notice of Deposition issued by Staff and issuing a protective order as regards the documents listed in the privilege logs.

Respectfully submitted,

/s/ Charles W. Hatfield

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Attorneys for Kansas City Power & Light Company
and KCP&L Greater Missouri Operations Company

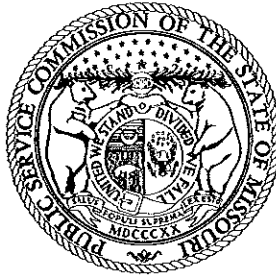
CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served, either electronically or by hand delivery or by First Class United States Mail, postage prepaid, on this 1st day of October, 2012, on 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/ Charles W. Hatfield

Attorney

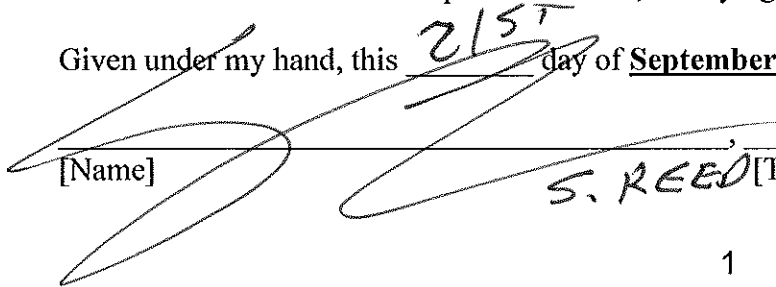
SUBPOENA DUCES TECUM



THE STATE OF MISSOURI to **Melissa K. Hardesty, Kansas City Power & Light Company:**

You are hereby commanded to be and appear personally before The Public Service Commission of the State of Missouri or any Commissioner thereof on the **1st day of October, 2012, at 9 o'clock a.m.** of that day, at **200 Madison Street, Jefferson City, in the County of Cole, State of Missouri,** to testify **on behalf of Staff** at a deposition in the matter of **In the Matter of Kansas City Power & Light Company's Request for Authority to Implement a General Rate Increase for Electric Service, Case No. ER-2012-0174, and In the Matter of KCP&L Greater Missouri Operations Company's Request for Authority to Implement a General Rate Increase for Electric Service, Case No. ER-2012-0175.** And that you bring with you and produce at said deposition (1) the items specified in **Exhibit A** which is attached hereto, and (2) all documents and materials authored by, given to, or reviewed by you regarding the Iatan 2 Advanced Coal Credits since beginning your employment with Kansas City Power & Light Company in December 2006 if not included among the items specified in **Exhibit A** attached hereto, and hereof fail not at your peril. The person or officer serving this writ is commanded to have the same at the time and place aforesaid, certifying thereon its return.

Given under my hand, this ^{21ST} day of **September, 2012.**

 _____
[Name] **SECRETARY**
S. REED [Title]

RETURN

I HEREBY CERTIFY that I served the within writ by reading the same in the presence and hearing of the within named _____ on the _____ day of _____, 2012, in _____ County, in the State of Missouri.

[Name]

[Title]

PRIVILEGE LOG
 Dated: June 22, 2012

Case No. ER-2012-00174
 Production of Q0301 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
11/24/2010	Montalbano, S	Hardesty, M	N/A	Accountant-Client	2 Emails	Emails to accountant re: Iatan 2 Advance Coal Tax Credits
11/25/2010	Hrzscko, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
11/27/2010	Montalbano, S Hrzscko, R	Hardesty, M	Turner, M Weisensee, J Blanc, C Ives, D Wright, L	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
11/29/2010	Montalbano, S	Hardesty, M	N/A	Accountant-Client	2 Emails	Emails to accountant re: Iatan 2 Advance Coal Tax Credits
11/30/2010	Montalbano, S Hrzscko, R	Hardesty, M	Turner, M Weisensee, J Blanc, C Ives, D Wright, L	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
11/30/2010	Montalbano, S	Hardesty, M	N/A	Accountant-Client	2 Emails	Emails to accountant re: Iatan 2 Advance Coal Tax Credits
01/06/2011	Montalbano, S	Hardesty, M	N/A	Accountant-Client Attorney-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits [NOTE: Original email chain contained attorney-client communication.]

PRIVILEGE LOG
 Dated: June 22, 2012

Case No. ER-2012-00174
 Production of Q0301 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
01/07/2011	Montalbano, S	Hardesty, M	Hrisko, R	Accountant-Client Attorney-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits [NOTE: Original email chain contained attorney-client communication.]
01/12/2011	Montalbano, S	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
03/16/2011	Montalbano, S Hrisko, R	Hardesty, M	N/A	Accountant-Client	2 Emails	Emails to accountant re: Iatan 2 Advance Coal Tax Credits
03/17/2011	Montalbano, S Hrisko	Hardesty, M	N/A	Accountant-Client	2 Emails	Emails to accountant re: Iatan 2 Advance Coal Tax Credits
03/22/2011	Montalbano, S	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
03/23/2011	Montalbano, S	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
03/24/2011	Montalbano, S	Hardesty, M	N/A	Accountant-Client	4 Emails	Emails to accountant re: Iatan 2 Advance Coal Tax Credits
03/24/2011	Montalbano, S	Hardesty, M	Hrisko, R	Accountant-Client	2 Emails	Emails to accountant re: Iatan 2 Advance Coal Tax Credits
03/30/2011	Montalbano, S Hrisko, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits

PRIVILEGE LOG
 Dated: June 22, 2012

Case No. ER-2012-00174
 Production of Q0301 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
11/29/2011	Montalbano, S	Hardesty, M	Hriszko, R	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
12/20/2011	Montalbano, S	Hardesty, M	N/A	Accountant-Client	2 Emails	Emails to accountant re: Iatan 2 Advance Coal Tax Credits
05/15/2012	Montalbano, S	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
05/28/2012	Montalbano, S	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
06/02/2012	Montalbano, S	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
06/05/2012	Montalbano, S	Hardesty, M	N/A	Accountant-Client	2 Emails	Emails to accountant re: Iatan 2 Advance Coal Tax Credits

PRIVILEGE LOG
Dated: June 22, 2012

Case No. ER-2012-00174
Production of Q0302 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
11/24/2010	Hrisko, R	Montalbano, S	Hardesty, M	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
11/25/2010	Montalbano, S	Hrisko, R	Hardesty, M	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
11/29/2010	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
11/30/2010	Hardesty, M	Montalbano, S	Hrisko, R	Accountant-Client	2 Emails	Emails from accountant re: Iatan 2 Advance Coal Tax Credits
01/06/2011	Hardesty, M	Montalbano, S	N/A	Accountant-Client Attorney-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits [NOTE: Original email chain contained attorney-client communication.]
01/07/2011	Hardesty, M	Montalbano, S	N/A	Accountant-Client Attorney-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits [NOTE: Original email chain contained attorney-client communication.]
01/07/2011	Hardesty, M	Montalbano, S	Hrisko, R	Accountant-Client Attorney-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits [NOTE: Original email chain contained attorney-client communication.]
01/12/2011	Hardesty, M	Montalbano, S	N/A	Accountant-Client	2 Emails	Emails from accountant re: Iatan 2 Advance Coal Tax Credits

PRIVILEGE LOG
Dated: June 22, 2012

Case No. ER-2012-00174
Production of Q0302 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
03/08/2011	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits
03/16/2011	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits
03/17/2011	Hardesty, M	Montalbano, S	Hrisko, R	Accountant-Client	2 Emails	Emails from accountant re: latan 2 Advance Coal Tax Credits
03/18/2011	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits
03/22/2011	Hardesty, M	Montalbano, S	Hrisko, R	Accountant-Client	2 Emails	Emails from accountant re: latan 2 Advance Coal Tax Credits
03/23/2011	Hardesty, M	Montalbano, S	Hrisko, R	Accountant-Client	2 Emails	Emails from accountant re: latan 2 Advance Coal Tax Credits
03/24/2011	Hardesty, M	Montalbano, S	Hrisko, R	Accountant-Client	3 Emails	Emails from accountant re: latan 2 Advance Coal Tax Credits
03/25/2011	Hardesty, M	Montalbano, S	Hrisko, R	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits
03/30/2011	Hardesty, M	Hrisko, R	Montalbano, S	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits
04/14/2011	Hardesty, M	Montalbano, S	Hrisko, R	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits

PRIVILEGE LOG
 Dated: June 22, 2012

Case No. ER-2012-00174
 Production of Q0302 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
11/28/2011	Hardesty, M	Montalbano, S	Hriszko, R	Accountant-Client	2 Emails	Emails from accountant re: Iatan 2 Advance Coal Tax Credits
12/15/2011	Hardesty, M	Montalbano, S	Hriszko, R	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
12/20/2011	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
12/21/2011	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits

PRIVILEGE LOG
 Dated: June 22, 2012

Case No. ER-2012-00174
 Production of Q0305 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
08/06/2008	Tiwald, R Siner, T	Hardesty, M	Franco, J	Accountant-Client	2 Emails	Emails to accountants re: Iatan 2 Advance Coal Tax Credits
08/06/2008	Tiwald, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
09/10/2008	Tiwald, R Siner, T	Hardesty, M	N/A	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
09/10/2008	Tiwald, R	Hardesty, M	Siner, T	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
10/15/2008	Tiwald, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
11/13/2009	Yankee, D	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
01/04/2010	Tiward, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
07/08/2010	Tiwald, R	Hardesty, M	N/A	Accountant-Client	3 Emails	3 Emails to accountant re: Iatan 2 Advance Coal Tax Credits
07/15/2010	Tiwald, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
07/16/2010	Tiwald, R	Hardesty, M	Siner, T	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits

PRIVILEGE LOG
 Dated: June 22, 2012

Case No. ER-2012-00174
 Production of Q0305 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
11/23/2010	Tiwald, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
03/08/2011	Tiwald, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
03/16/2011	Yankee, D Tiwald, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
03/17/2011	Yankee, D Tiwald, R Siner, T	Hardesty, M	N/A	Accountant-Client Attorney-Client Attorney Work Product	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits [NOTE: Original email chain contained attorney-client communication.]
03/24/2011	Tiwald, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
04/27/2011	Yankee, D	Hardesty, M	Siner, T Tiwald, R	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
04/27/2011	Tiwald, R	Hardesty, M	Yankee, D Siner, T	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
04/27/2011	Tiwald, R Siner, T	Hardesty, M	N/A	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
05/12/2011	Siner, T Tiwald, R Yankee, D	Hardesty, M	N/A	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits

PRIVILEGE LOG
Dated: June 22, 2012

Case No. ER-2012-00174
Production of Q0305 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
06/20/2011	Yankee, D Tiwald, R	Hardesty, M	Siner, T	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
07/19/2011	Tiwald, R Siner, T Yankee, D	Hardesty, M	N/A	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
07/21/2011	Tiwald, R Yankee, D	Hardesty, M	Siner, T	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
08/25/2011	Tiwald, R Yankee, D Siner, T	Hardesty, M	Wilcox, G	Accountant-Client Attorney-Client	Email	Email to attorney and accountants re: Iatan 2 Advance Coal Tax Credits
08/29/2011	Siner, T Tiwald, R Yankee, D	Hardesty, M	N/A	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
09/08/2011	Siner, T	Hardesty, M	Tiwald, R Vanderpool, T	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
09/13/2011	Tiwald, R Yankee, D Siner, T	Hardesty, M	N/A	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
09/28/2011	Siner, T Tiwald, R Yankee, D	Hardesty, M	N/A	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits

PRIVILEGE LOG
Dated: June 22, 2012

Case No. ER-2012-00174
Production of Q0305 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
10/04/2011	Wilcox, G Yankee, D Tiwald, R	Hardesty, M	Humphrey, H Weissensee, J	Accountant-Client Attorney-Client	Email	Email to attorney and accountants re: Iatan 2 Advance Coal Tax Credits
10/06/2011	Tiwald, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
11/28/2011	Tiwald, R Yankee, D Siner, T	Hardesty, M	N/A	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
11/29/2011	Siner, T	Hardesty, M	Yankee, D Tiwald, R	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
01/27/2012	Tiwald, R	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
03/27/2012	Siner, T	Hardesty, M	N/A	Accountant-Client	Email	Email to accountant re: Iatan 2 Advance Coal Tax Credits
03/28/2012	Siner, T	Hardesty, M	Yankee, D Tiwald, R	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
04/10/2012	Siner, T	Hardesty, M	Yankee, D Tiwald, R	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
04/25/2012	Siner, T	Hardesty, M	Tiwald, R Yankee, D	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits

PRIVILEGE LOG
 Dated: June 22, 2012

Case No. ER-2012-00174
 Production of Q0305 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
05/01/2012	Siner, T	Hardesty, M	Yankee, D Tiwald, R	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
05/24/2012	Siner, T	Hardesty, M	Yankee, D Tiwald, R	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits
06/12/2012	Tiwald, R	Hardesty, M	Yankee, D Siner, T	Accountant-Client	Email	Email to accountants re: Iatan 2 Advance Coal Tax Credits

PRIVILEGE LOG
 Dated: June 22, 2012

Case No. ER-2012-0174
 Production of Q0306 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
05/13/2008	Hardesty, M	Tiwald, R	Siner, T	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits
05/16/2008	Hardesty, M	Tiwald, R	N/A	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits
08/06/2008	Hardesty, M	Tiwald, R	Siner, T	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits
09/10/2008	Hardesty, M	Tiwald, R	Siner, T	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits
09/10/2008	Hardesty, M Siner, T	Tiwald, R	N/A	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits
10/01/2008	Hardesty, M	Tiwald, R	Siner, T	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits
11/29/2010	Hardesty, M Vanderpool, T	Tiwald, R	Siner, T Yankee, D	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits
03/09/2011	Hardesty, M	Tiwald, R	N/A	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits
05/12/2011	Hardesty, M	Tiwald, R	N/A	Accountant-Client	2 Emails	Emails from accountant re: latan 2 Advance Coal Tax Credits
05/23/2011	Hardesty, M Tiwald, R Siner, T	Yankee, D	N/A	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits

PRIVILEGE LOG
 Dated: June 22, 2012

Case No. ER-2012-0174
 Production of Q0306 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
06/20/2011	Yankee, D Hardesty, M	Tiwald, R	Siner, T	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits
06/20/2011	Hardesty, M	Yankee, D	Siner, T Tiwald, R	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits
07/19/2011	Hardesty, M	Tiwald, R	Yankee, D Siner, T	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits
07/27/2011	Hardesty, M	Siner, T	Tiwald, R Yankee, D	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits
08/02/2011	Hardesty, M	Siner, T	Tiwald, R Yankee, D	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits
08/25/2011	Hardesty, M	Siner, T	N/A	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits
09/13/2011	Hardesty, M Yankee, D Siner, T	Tiwald, R	N/A	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits
09/15/2011	Hardesty, M	Siner, T	Yankee, D Tiwald, R	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits
10/06/2011	Hardesty, M	Tiwald, R	Siner, T Yankee, D Hoffman, C Koesters, S	Accountant-Client	Email	Email from accountant re: latan 2 Advance Coal Tax Credits

PRIVILEGE LOG
 Dated: June 22, 2012

Case No. ER-2012-0174
 Production of Q0306 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
11/29/2011	Hardesty, M	Siner, T	Yankee, D Tiwald, R	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
01/26/2012	Hardesty, M	Tiwald, R	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
03/27/2012	Hardesty, M	Siner, T	Yankee, D Tiwald, R	Accountant-Client	2 Emails	Emails from accountant re: Iatan 2 Advance Coal Tax Credits
03/27/2012	Hardesty, M	Siner, T	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
04/25/2012	Hardesty, M	Siner, T	Tiwald, R Yankee, D	Accountant-Client	5 Emails	Emails from accountant re: Iatan 2 Advance Coal Tax Credits
05/01/2012	Hardesty, M	Siner, T	Yankee, D Tiwald, R	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
05/01/2012	Hardesty, M Siner, T Tiwald, R	Yankee, D	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
05/17/2012	Hardesty, M	Siner, T	N/A	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits
05/23/2012	Hardesty, M	Siner, T	Yankee, D Tiwald, R	Accountant-Client	5 Emails	Emails from accountant re: Iatan 2 Advance Coal Tax Credits
06/02/2012	Hardesty, M	Yankee, D	Tiwald, R Siner, T	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits

PRIVILEGE LOG
Dated: June 22, 2012

Case No. ER-2012-0174
Production of Q0306 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
06/12/2012	Hardesty, M	Tiwald, R	Yankee, D Siner, T	Accountant-Client	Email	Email from accountant re: Iatan 2 Advance Coal Tax Credits

PRIVILEGE LOG
 Dated: June 22, 2012

Case No. ER-2012-0174
 Production of Q0308 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
12/18/2006	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: tax normalization matters
01/05/2007	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: tax normalization matters
01/06/2007	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: tax normalization matters
01/12/2007	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: tax normalization matters
01/16/2007	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: tax normalization matters
01/23/2007	Twald, R Hardesty, M	Yankee, D	Shaikh, A	Accountant-Client	Email	Email from accountant re: tax normalization matters
02/19/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	4 Emails	Emails from attorney re: tax normalization matters
02/26/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	Email	Email from attorney re: tax normalization matters
03/04/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	4 Emails	Emails from attorney re: tax normalization matters
03/05/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	4 Emails	Emails from attorney re: tax normalization matters

PRIVILEGE LOG
Dated: June 22, 2012

Case No. ER-2012-0174
Production of Q0308 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
03/05/2007	Hardesty, M	Yankee, D	N/A	Accountant-Client	Email	Email from accountant re: tax normalization matters
03/09/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	Email	Email from attorney re: tax normalization matters
03/12/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	Email	Email from attorney re: tax normalization matters
03/16/2007	Hardesty, M	Yankee, D	N/A	Accountant-Client	Email	Email from accountant re: tax normalization matters
04/04/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	Email	Email from attorney re: tax normalization matters
04/22/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	Email	Email from attorney re: tax normalization matters
04/30/2007	Yankee, D	Warren, J	Hardesty, M	Accountant-Client Attorney-Client Attorney Work Product	2 Emails	Emails from attorney re: tax normalization matters
04/30/2007	Warren, J	Yankee, D	Hardesty, M	Accountant-Client Attorney-Client	Email	Email from accountant to attorney re: tax normalization matters
04/30/2007	Hardesty, M	Soukidis, T Warren, J	N/A	Attorney-Client Attorney Work Product	Email	Email from attorney re: tax normalization matters
05/02/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	2 Emails	Emails from attorney re: tax normalization matters

PRIVILEGE LOG
 Dated: June 22, 2012

Case No. ER-2012-0174
 Production of Q0308 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	TO	FROM	CC	BASIS	DESCRIPTION	GENERAL DESCRIPTION OF CONTENT
05/02/2007	Hardesty, M Warren, J	Yankee, D	Tiwald, R	Accountant-Client Attorney-Client	2 Emails	Emails from accountant to attorney re: tax normalization matters
05/02/2007	Yankee, D Hardesty, M	Warren, J	Tiwald, R	Accountant-Client Attorney-Client Attorney Work Product	2 Email	Emails from attorney re: tax normalization matters
05/03/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	3 Emails	Emails from attorney re: tax normalization matters
05/15/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	Email	Email from attorney re: tax normalization matters
10/05/2007	Hardesty, M	Montalbano, S	N/A	Accountant-Client	Email	Email from accountant re: tax normalization matters
10/31/2007	Hardesty, M	Warren, J	N/A	Attorney-Client Attorney Work Product	Email	Email from attorney re: tax normalization matters
03/21/2008	Hardesty, M	Tiwald, R	Siner, T	Accountant-Client	Email	Email from accountant re: tax normalization matters
04/05/2008	Hardesty, M	Tiwald, R	Siner, T	Accountant-Client	Email	Email from accountant re: tax normalization matters
11/13/2009	Hardesty, M	Yankee, D	N/A	Accountant-Client	Email	Email from accountant re: tax normalization matters
11/14/2009	Hardesty, M	Yankee, D	Herrmann, B Wright, L	Accountant-Client	Email	Email from accountant re: tax normalization matters

Case No. ER-2012-0174
 Data Requests 0285S-0289S and 0296S
 July 20, 2012

AUTHOR	TO	CC	SUBJECT	SENTDATE	PRIVILEGE CLAIMED
Humphrey Heather <theather.humphrey@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com> Rush Tim <tim.rush@kcpl.com>; Zobrist, Karl <karl.zobrist@smdenton.com>	Ives Darrin <darrin.ives@kcpl.com>	Coal Tax Credit	1/30/2012	Attorney-Client Attorney Work Product
Steiner Roger <roger.steiner@kcpl.com>	Rush Tim <tim.rush@kcpl.com>		Coal Tax Credit	1/31/2012	Attorney-Client Attorney Work Product
Steiner Roger <roger.steiner@kcpl.com>	Rush Tim <tim.rush@kcpl.com>	Humphrey Heather <theather.humphrey@kcpl.com>; Rush Tim <tim.rush@kcpl.com>	Coal Tax Credit	2/1/2012	Attorney-Client Attorney Work Product
Ives Darrin <darrin.ives@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>		Coal Tax Credit	2/7/2012	Attorney-Client Attorney Work Product
Steiner Roger <roger.steiner@kcpl.com>	Humphrey Heather <theather.humphrey@kcpl.com>		Coal Tax Credit	12/27/2011	Attorney-Client Attorney Work Product
Steiner Roger <roger.steiner@kcpl.com>	Humphrey Heather <theather.humphrey@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>; Rush Tim <tim.rush@kcpl.com>		Coal Tax Credit	1/11/2012	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Thwaites@deloitte.com; dyaknee@deloitte.com; "Siner, Tiffany (US - Kansas City)" <tiffsiner@deloitte.com>		Coal Tax Credit	5/15/2012	Attorney-Client Attorney Work Product Accountant-Client
Hardesty Melissa <melissa.hardesty@kcpl.com>	Weissensee John <john.weissensee@kcpl.com>		Coal Tax Credit	5/23/2012	Attorney-Client Attorney Work Product Accountant-Client
Hardesty Melissa <melissa.hardesty@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>; Rush Tim <tim.rush@kcpl.com>	Weissensee John <john.weissensee@kcpl.com>	Coal Tax Credit	5/24/2012	Attorney-Client Attorney Work Product Accountant-Client
Hardesty Melissa <melissa.hardesty@kcpl.com>	Vanderpool Troy <troy.vanderpool@kcpl.com>		Coal Tax Credit	5/24/2012	Attorney-Client Attorney Work Product Accountant-Client
"Willcox, Gary B." <willcox@morganlewis.com>	Humphrey Heather <theather.humphrey@kcpl.com>		Coal Tax Credit	12/7/2011	Attorney-Client Attorney Work Product
Humphrey Heather <theather.humphrey@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	12/13/2011	Attorney-Client Attorney Work Product

EXHIBIT A

"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <theather.humphrey@kcpl.com>		Coal Tax Credit	12/15/2011	Attorney-Client Attorney Work Product
Humphrey Heather <theather.humphrey@kcpl.com>	gwilcox@morganlewis.com		Coal Tax Credit	12/15/2011	Attorney-Client Attorney Work Product
Ives Darrin <darrin.ives@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>		Coal Tax Credit	12/15/2011	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <theather.humphrey@kcpl.com>		Coal Tax Credit	12/16/2011	Attorney-Client Attorney Work Product
Humphrey Heather <theather.humphrey@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>		Coal Tax Credit	12/16/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Weissensee John <john.weissensee@kcpl.com>		Coal Tax Credit	12/16/2011	Attorney-Client Attorney Work Product
Weissensee John <john.weissensee@kcpl.com>	Rush Tim <tim.rush@kcpl.com>		Coal Tax Credit	12/17/2011	Attorney-Client Attorney Work Product
"Zobrist, Karl" <kzobrist@sonnenschein.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; Reynolds Gerald <gerald.reynolds@kcpl.com>	Humphrey Heather <theather.humphrey@kcpl.com>; Zellers, Andrew J." <zellers@sonnenschein.com>; Gillbreath, Lisa A." <lgillbreath@sonnenschein.com>	Coal Tax Credit	10/30/2009	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <kzobrist@sonnenschein.com>; Reynolds Gerald <gerald.reynolds@kcpl.com>	Humphrey Heather <theather.humphrey@kcpl.com>; Zellers, Andrew J." <zellers@sonnenschein.com>; Gillbreath, Lisa A." <lgillbreath@sonnenschein.com>	Coal Tax Credit	10/30/2009	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <kzobrist@sonnenschein.com>	"Zellers, Andrew J." <zellers@sonnenschein.com>; Riggins Bill <bill.riggins@kcpl.com>; Davison, Bruce C." <bdavison@sonnenschein.com>; Gillbreath, Lisa A." <lgillbreath@sonnenschein.com>; Humphrey Heather <theather.humphrey@kcpl.com>	Coal Tax Credit	11/25/2009	Attorney-Client Attorney Work Product

Case No. ER-2012-0174
 Data Requests 02855-0289S and 0296S
 July 20, 2012

"Yanke, David J. (US - Chicago)" <yvankee@deloitte.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	"Herrmann, Brian (US - Kansas City)" <bherrmann@deloitte.com>; Wright Lori <lori.wright@kcpl.com>	Coal Tax Credit	11/14/2009	Attorney-Client Attorney Work Product Accountant-Client
"Zobrist, Karl" <zobrist@sonnenschein.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zellers, Andrew J." <zellers@sonnenschein.com>; Riggins Bill <bill.riggins@kcpl.com>; "Davison, Bruce C." <bdavison@sonnenschein.com>; "Glibreath, Lisa A." <lglibreath@sonnenschein.com>; Humphrey Heather <heather.humphrey@kcpl.com>	Coal Tax Credit	11/29/2009	Attorney-Client Attorney Work Product
"Zobrist, Karl" <zobrist@sonnenschein.com>	Riggins Bill <bill.riggins@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>; Humphrey Heather <heather.humphrey@kcpl.com>	"Zellers, Andrew J." <zellers@sonnenschein.com>	Coal Tax Credit	11/30/2009	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zellers, Andrew J." <zellers@sonnenschein.com>; Riggins Bill <bill.riggins@kcpl.com>; Humphrey Heather <heather.humphrey@kcpl.com>	Coal Tax Credit	11/30/2009	Attorney-Client Attorney Work Product
"Zobrist, Karl" <zobrist@sonnenschein.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zellers, Andrew J." <zellers@sonnenschein.com>; "Glibreath, Lisa A." <lglibreath@sonnenschein.com>	Coal Tax Credit	11/30/2009	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zellers, Andrew J." <zellers@sonnenschein.com>	Coal Tax Credit	11/30/2009	Attorney-Client Attorney Work Product
"Zobrist, Karl" <zobrist@sonnenschein.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zellers, Andrew J." <zellers@sonnenschein.com>	Coal Tax Credit	11/30/2009	Attorney-Client Attorney Work Product
"Zobrist, Karl" <zobrist@sonnenschein.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zellers, Andrew J." <zellers@sonnenschein.com>	Coal Tax Credit	11/30/2009	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zellers, Andrew J." <zellers@sonnenschein.com>	Coal Tax Credit	11/30/2009	Attorney-Client Attorney Work Product

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"Zobrist, Karl" <kzobrist@sonnenschein.com>	Riggins Bill <bill.riggins@kcpl.com>; Hardesty, Melissa <melissa.hardesty@kcpl.com>; Humphrey Heather <heather.humphrey@kcpl.com>	"Yankee, David J. (US - Chicago)" <dyankee@deloitte.com> "Zobrist, Karl" <kzobrist@sonnenschein.com>; "Zellers, Andrew J." <zellers@sonnenschein.com>	Coal Tax Credit	11/30/2009	Attorney-Client Attorney Work Product
Blanc Curtis <curtis.blanc@kcpl.com>	Riggins Bill <bill.riggins@kcpl.com>		Coal Tax Credit	2/16/2010	Attorney-Client Attorney Work Product
Riggins Bill <bill.riggins@kcpl.com>	Blanc Curtis <curtis.blanc@kcpl.com>		Coal Tax Credit	2/16/2010	Attorney-Client Attorney Work Product
Blanc Curtis <curtis.blanc@kcpl.com>	Riggins Bill <bill.riggins@kcpl.com>		Coal Tax Credit	2/16/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <heather.humphrey@kcpl.com>		Coal Tax Credit	2/17/2010	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	Riggins Bill <bill.riggins@kcpl.com>		Coal Tax Credit	2/17/2010	Attorney-Client Attorney Work Product
Riggins Bill <bill.riggins@kcpl.com>	Bassham Terry <terry.bassham@kcpl.com>; Wright Lori <lori.wright@kcpl.com>	Humphrey Heather <heather.humphrey@kcpl.com>	Coal Tax Credit	3/12/2010	Attorney-Client Attorney Work Product
Wright Lori <lori.wright@kcpl.com>	Hardesty, Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	3/12/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Riggins Bill <bill.riggins@kcpl.com>	"Mahinka, Stephen Paul" <smahinka@morganlewis.com>	Coal Tax Credit	3/12/2010	Attorney-Client Attorney Work Product
Hardesty, Melissa <melissa.hardesty@kcpl.com>	"Yankee, David J. (US - Chicago)" <dyankee@deloitte.com>		Coal Tax Credit	11/13/2009	Attorney-Client Attorney Work Product
Hardesty, Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <kzobrist@sonnenschein.com>; "Zellers, Andrew J." <zellers@sonnenschein.com>	Wright Lori <lori.wright@kcpl.com>; Ives, Darrin <darrin.ives@kcpl.com>	Coal Tax Credit	11/13/2009	Attorney-Client Attorney Work Product

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Hardesty Melissa <melissa.hardesty@kcpl.com>	"Yanke, David J. (US - Chicago)" <dyankee@deloitte.com>	"Herrmann, Brian (US - Kansas City)" <bherrmann@deloitte.com>; Wright Lori <lori.wright@kcpl.com>	Coal Tax Credit	11/16/2009	Attorney-Client Attorney Work Product
Reynolds Gerald <gerald.reynolds@kcpl.com>	"Zobrist, Karl" <kzobrist@sonnenschein.com>	azellers@sonnenschein.com; Reynolds Gerald <gerald.reynolds@kcpl.com>	Coal Tax Credit	11/18/2009	Attorney-Client Attorney Work Product
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Humphrey Heather <theather.humphrey@kcpl.com>	"Zobrist, Karl" <kzobrist@sonnenschein.com>		Coal Tax Credit	3/4/2010	Attorney-Client Attorney Work Product
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"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <theather.humphrey@kcpl.com>; Riggins Bill <bill.riggins@kcpl.com>; gwilcox@morganlewis.com;	"Mathews, Mark E." <mark.mathews@morganlewis.com	Coal Tax Credit	3/1/2010	Attorney-Client Attorney Work Product
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Riggins Bill <bill.riggins@kcpl.com>	gwilcox@morganlewis.com		Coal Tax Credit	3/1/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Riggins Bill <bill.riggins@kcpl.com>		Coal Tax Credit	3/1/2010	Attorney-Client Attorney Work Product
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Humphrey Heather <theather.humphrey@kcpl.com>	Riggins Bill <bill.riggins@kcpl.com>		Coal Tax Credit	3/1/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <mhardesty@kcpl.com>	Wright Lori <lwright@kcpl.com>		Coal Tax Credit	1/13/2010	Attorney-Client Attorney Work Product
	"Zobrist, Karl" <kzobrist@sonnenschein.com>; Schatz Victoria <victoria.schatz@kcpl.com>; Rush Tim <tjr.rush@kcpl.com>; Giles Chris <chris.giles@kcpl.com>; Riggins Bill <bill.riggins@kcpl.com>				
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<p>"Wilcox, Gary B." <gwilcox@morganlewis.com></p>	<p>Hardesty Melissa <melissa.hardesty@kcpl.com>; Riggin Bill <bill.riggins@kcpl.com>; Humphrey Heather <heather.humphrey@kcpl.com>; Bassham Terry <terry.bassham@kcpl.com>; Wright Lori <lori.wright@kcpl.com>; "Karl Zobrist (kzobrist@sonnenschein.com)" <kzobrist@sonnenschein.com>; "Mathews, Mark E." <mark.mathews@morganlewis.com</p>		<p>Coal Tax Credit</p>	<p>1/27/2010</p>	<p>Attorney-Client Attorney Work Product</p>
<p>Hardesty Melissa <melissa.hardesty@kcpl.com></p>	<p>"Wilcox, Gary B." <gwilcox@morganlewis.com>; Riggin Bill <bill.riggins@kcpl.com>; Humphrey Heather <heather.humphrey@kcpl.com>; Bassham Terry <terry.bassham@kcpl.com>; Wright Lori <lori.wright@kcpl.com>; "Karl Zobrist (kzobrist@sonnenschein.com)" <kzobrist@sonnenschein.com>; "Mathews, Mark E." <mark.mathews@morganlewis.com</p>		<p>Coal Tax Credit</p>	<p>1/27/2010</p>	<p>Attorney-Client Attorney Work Product</p>

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<p>Hardesty Melissa <melissa.hardesty@kcpl.com></p>	<p>Hardesty Melissa <melissa.hardesty@kcpl.com></p>		<p>Coal Tax Credit</p>	<p>1/27/2010</p>	<p>Attorney-Client Attorney Work Product</p>
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<p>"Zobrist, Karl" <zobrist@sonnenschein.com></p>	<p>Hardesty Melissa <melissa.hardesty@kcpl.com></p>		<p>Coal Tax Credit</p>	<p>1/27/2010</p>	<p>Attorney-Client Attorney Work Product</p>
<p>"Zobrist, Karl" <zobrist@sonnenschein.com></p>	<p>Hardesty Melissa <melissa.hardesty@kcpl.com></p>		<p>Coal Tax Credit</p>	<p>1/27/2010</p>	<p>Attorney-Client Attorney Work Product</p>

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"Wilcox, Gary B." <gwilcox@morganlewis.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Ives Darrin <darrin.ives@kcpl.com>; Blanc Curtis <curtis.blanc@kcpl.com>	Coal Tax Credit	1/28/2010	Attorney-Client Attorney Work Product
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"Wilcox, Gary B." <gwilcox@morganlewis.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Humphrey Heather <heather.humphrey@kcpl.com>; Wright Lori <lori.wright@kcpl.com>	Coal Tax Credit	1/28/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>			Coal Tax Credit	1/28/2010	Attorney-Client Attorney Work Product
Blanc Curtis <curtis.blanc@kcpl.com>	Riggins Bill <bill.riggins@kcpl.com>; "Zobrist, Karl" <kzobrist@sonnenschein.com>			Coal Tax Credit	2/2/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>			Coal Tax Credit	2/2/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>			Coal Tax Credit	2/2/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Wright Lori <lori.wright@kcpl.com> Blanc Curtis <curtis.blanc@kcpl.com>; kzobrist@sonnenschein.com			Coal Tax Credit	2/2/2010	Attorney-Client Attorney Work Product

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Humphrey Heather <heather.humphrey@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>		Coal Tax Credit	2/4/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>; "Zobrist, Karl" <kzobrist@sonnenschein.com>		Coal Tax Credit	2/4/2010	Attorney-Client Attorney Work Product
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Humphrey Heather <heather.humphrey@kcpl.com>	"Zobrist, Karl" <kzobrist@sonnenschein.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>; "Wilcox, Gary B." <gwilcox@morganlewis.com>		Coal Tax Credit	2/4/2010	Attorney-Client Attorney Work Product
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Humphrey Heather <heather.humphrey@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>		Coal Tax Credit	4/29/2010	Attorney-Client Attorney Work Product
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Humphrey Heather <heather.humphrey@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	Wright Lori <lori.wright@kcpl.com>; Riggins Bill <bill.riggins@kcpl.com>	Coal Tax Credit	4/13/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <heather.humphrey@kcpl.com>		Coal Tax Credit	4/23/2010	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	Riggins Bill <bill.riggins@kcpl.com>	Coal Tax Credit	4/23/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <heather.humphrey@kcpl.com>		Coal Tax Credit	12/5/2011	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>		Coal Tax Credit	12/5/2011	Attorney-Client Attorney Work Product
Steiner Roger <roger.steiner@kcpl.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>		Coal Tax Credit	2/21/2011	Attorney-Client Attorney Work Product

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Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>; Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>	"Cunningham, Susan B." <susan.cunningham@srdenton.com>	Coal Tax Credit	2/25/2011	Attorney-Client Attorney Work Product
"Zobrist, Karl" <karl.zobrist@srdenton.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>	"Cunningham, Susan B." <susan.cunningham@srdenton.com>	Coal Tax Credit	2/25/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; Darin <darin.ives@kcpl.com>	Coal Tax Credit	3/8/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; Darin <darin.ives@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>	Coal Tax Credit	3/8/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>	Coal Tax Credit	3/8/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; Darin <darin.ives@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>	Coal Tax Credit	3/8/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>	Coal Tax Credit	3/8/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; Darin <darin.ives@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>	Coal Tax Credit	3/8/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>	Coal Tax Credit	3/8/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; Darin <darin.ives@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>	Coal Tax Credit	3/8/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>	Coal Tax Credit	3/8/2011	Attorney-Client Attorney Work Product

EXHIBIT A

<p>"Zobrist, Karl" <karl.zobrist@sndenton.com></p>	<p>Steiner Roger <roger.steiner@kcpl.com>; Downey William <william.downey@kcpl.com>; Caisley Chuck <chuck.caisley@kcpl.com>; Chesser Mike <mike.chesser@kcpl.com>; Bassham Terry <terry.bassham@kcpl.com>; Degendorf Michael <michael.degendorf@kcpl.com>; Heidbrink Scott <scott.heidbrink@kcpl.com>; Jim <jim.shay@kcpl.com>; Humphrey Heather <heather.humphrey@kcpl.com></p>	<p>Rush Tim <tlim.rush@kcpl.com></p>	<p>Coal Tax Credit</p>	<p>3/8/2011</p>	<p>Attorney-Client Attorney Work Product</p>
<p>"Zobrist, Karl" <karl.zobrist@sndenton.com></p>	<p>Stoway Donna <donna.stoway@kcpl.com></p>	<p>Steiner Roger <roger.steiner@kcpl.com></p>	<p>Coal Tax Credit</p>	<p>3/9/2011</p>	<p>Attorney-Client Attorney Work Product</p>
<p>"Zobrist, Karl" <karl.zobrist@sndenton.com></p>	<p>Steiner Roger <roger.steiner@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>; Humphrey Heather <heather.humphrey@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>; Rush Tim <tlim.rush@kcpl.com></p>	<p>"Zobrist, Karl" <karl.zobrist@sndenton.com>; Rush Tim <tlim.rush@kcpl.com></p>	<p>Coal Tax Credit</p>	<p>3/9/2011</p>	<p>Attorney-Client Attorney Work Product</p>
<p>Steiner Roger <roger.steiner@kcpl.com></p>	<p>Downey William <william.downey@kcpl.com>; Caisley Chuck <chuck.caisley@kcpl.com>; Chesser Mike <mike.chesser@kcpl.com>; Bassham Terry <terry.bassham@kcpl.com>; Degendorf Michael <michael.degendorf@kcpl.com>; Heidbrink Scott <scott.heidbrink@kcpl.com>; Jim <jim.shay@kcpl.com>; Humphrey Heather <heather.humphrey@kcpl.com></p>	<p>"Zobrist, Karl" <karl.zobrist@sndenton.com>; Rush Tim <tlim.rush@kcpl.com></p>	<p>Coal Tax Credit</p>	<p>3/8/2011</p>	<p>Attorney-Client Attorney Work Product</p>
<p>Steiner Roger <roger.steiner@kcpl.com></p>	<p>Downey William <william.downey@kcpl.com>; Caisley Chuck <chuck.caisley@kcpl.com>; Chesser Mike <mike.chesser@kcpl.com>; Bassham Terry <terry.bassham@kcpl.com>; Degendorf Michael <michael.degendorf@kcpl.com>; Heidbrink Scott <scott.heidbrink@kcpl.com>; Jim <jim.shay@kcpl.com>; Humphrey Heather <heather.humphrey@kcpl.com></p>	<p>"Zobrist, Karl" <karl.zobrist@sndenton.com>; Rush Tim <tlim.rush@kcpl.com></p>	<p>Coal Tax Credit</p>	<p>3/8/2011</p>	<p>Attorney-Client Attorney Work Product</p>

Steiner Roger <roger.steiner@kcpl.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>		Coal Tax Credit	3/9/2011	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>	Coal Tax Credit	3/8/2011	Attorney-Client Attorney Work Product
Rush Tim <tlim.rush@kcpl.com>	Weisensee John <john.weisensee@kcpl.com>	Weisensee John <john.weisensee@kcpl.com>	Coal Tax Credit	3/10/2011	Attorney-Client Attorney Work Product
Weisensee John <john.weisensee@kcpl.com>	karl.zobrist@srdenton.com; Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tlim.rush@kcpl.com>		Coal Tax Credit	3/10/2011	Attorney-Client Attorney Work Product
"Zobrist, Karl" <karl.zobrist@srdenton.com>	Weisensee John <john.weisensee@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tlim.rush@kcpl.com>		Coal Tax Credit	3/10/2011	Attorney-Client Attorney Work Product
"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>		Coal Tax Credit	3/10/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	Coal Tax Credit	3/14/2011	Attorney-Client Attorney Work Product
Ives Darrin <darrin.ives@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	3/14/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tlim.rush@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>	Coal Tax Credit	3/14/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	robert.w.hinszko@us.pwc.com; sal.montalbano@us.pwc.com		Coal Tax Credit	3/17/2011	Attorney-Client Attorney Work Product Accountant-Client
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <heather.humphrey@kcpl.com>		Coal Tax Credit	3/19/2011	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>		Coal Tax Credit	3/19/2011	Attorney-Client Attorney Work Product
"Matthews, Mark E." <mark.matthews@morganlewis.com>	Riggins Bill <bill.riggins@kcpl.com>; "Mahlinka, Stephen Paul" <simahlinka@morganlewis.com>		Coal Tax Credit	1/11/2010	Attorney-Client Attorney Work Product

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"Mahinka, Stephen Paul" <smahinka@morganlewis.com>	"Matthews, Mark E." <mark.mathews@morganlewis.com>; Riggins Bill <bill.riggins@kcpl.com>		Coal Tax Credit	1/11/2010	Attorney-Client Attorney Work Product
"Mahinka, Stephen Paul" <smahinka@morganlewis.com>	Riggins Bill <bill.riggins@kcpl.com>; "Matthews, Mark E." <mark.mathews@morganlewis.com>		Coal Tax Credit	1/11/2010	Attorney-Client Attorney Work Product
"Matthews, Mark E." <mark.mathews@morganlewis.com>	Riggins Bill <bill.riggins@kcpl.com>; "Mahinka, Stephen Paul" <smahinka@morganlewis.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>	Coal Tax Credit	1/11/2010	Attorney-Client Attorney Work Product
Rush Tim <tim.rush@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>; "Zobrist, Karl" <karl.zobrist@srdenton.com>; Humphrey Heather <heather.humphrey@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>	"Davison, Bruce G." <bruce.davison@srdenton.com>; fjscherppc@aol.com	Coal Tax Credit	3/19/2011	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	Rush Tim <tim.rush@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>	Coal Tax Credit	3/19/2011	Attorney-Client Attorney Work Product
Rush Tim <tim.rush@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>		Coal Tax Credit	3/21/2011	Attorney-Client Attorney Work Product
Steiner Roger <roger.steiner@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>	Coal Tax Credit	3/21/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Shay Jim <jim.shay@kcpl.com>; Humphrey Heather <heather.humphrey@kcpl.com>; Wright Lori <lori.wright@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>	Coal Tax Credit	3/21/2011	Attorney-Client Attorney Work Product
"Matthews, Mark E." <mark.mathews@morganlewis.com>	Riggins Bill <bill.riggins@kcpl.com>; "Mahinka, Stephen Paul" <smahinka@morganlewis.com>		Coal Tax Credit	1/12/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	English Mark <mark.english@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>	Wright Lori <lori.wright@kcpl.com>; Jones Leigh Anne <leighanne.jones@kcpl.com>; Huddleston Leah <leah.huddleston@kcpl.com>	Coal Tax Credit	3/22/2011	Attorney-Client Attorney Work Product

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Case No. ER-2012-0174
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 July 20, 2012

"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <theater.humphrey@kcpl.com> Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	3/22/2011	Attorney-Client Attorney Work Product
Ives Darrin <darrin.ives@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com> English Mark <mark.english@kcpl.com> Rush Tim <tim.rush@kcpl.com> Steiner Roger	Wright Lori <lori.wright@kcpl.com> Jones Leigh Anne <leighanne.jones@kcpl.com> Huddleston Leah <leah.huddleston@kcpl.com>	Coal Tax Credit	3/22/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; Humphrey Heather <theater.humphrey@kcpl.com>	Wright Lori <lori.wright@kcpl.com>; Shay Jim <jim.shay@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>	Coal Tax Credit	3/22/2011	Attorney-Client Attorney Work Product
Steiner Roger <roger.steiner@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; Humphrey Heather <theater.humphrey@kcpl.com>	Wright Lori <lori.wright@kcpl.com>; Shay Jim <jim.shay@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>	Coal Tax Credit	3/22/2011	Attorney-Client Attorney Work Product
sal.montalbano@us.pwc.com	Hardesty Melissa <melissa.hardesty@kcpl.com>	robert.w.hrszko@us.pwc.com	Coal Tax Credit	3/22/2011	Attorney-Client Attorney Work Product Accountant-Client
Hardesty Melissa <melissa.hardesty@kcpl.com>	Humphrey Heather <theater.humphrey@kcpl.com>		Coal Tax Credit	3/22/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; Shay Jim <jim.shay@kcpl.com>; Humphrey Heather <theater.humphrey@kcpl.com>; Wright Lori <lori.wright@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>	Coal Tax Credit	3/22/2011	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <theater.humphrey@kcpl.com>		Coal Tax Credit	3/23/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Humphrey Heather <theater.humphrey@kcpl.com>		Coal Tax Credit	3/23/2011	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Hardesty Melissa <melissa.hardesty@kcpl.com> Humphrey Heather <theater.humphrey@kcpl.com>		Coal Tax Credit	3/23/2011	Attorney-Client Attorney Work Product

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 Data Requests 0285S-0289S and 0296S
 July 20, 2012

<p>Hardesty Melissa <melissa.hardesty@kcpl.com></p>	<p>Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com></p>	<p>Humphrey Heather <heather.humphrey@kcpl.com></p>	<p>Coal Tax Credit</p>	<p>3/23/2011</p>	<p>Attorney-Client Attorney Work Product</p>
<p>Rush Tim <tim.rush@kcpl.com></p>	<p>Humphrey Heather <heather.humphrey@kcpl.com>; Shay Jim <jim.shay@kcpl.com> Hardesty Melissa <melissa.hardesty@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com></p>	<p>Humphrey Heather <heather.humphrey@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>; Wright Lori <lori.wright@kcpl.com>; fischerpc@aol.com; "Zobrist, Karl" <karl.zobrist@srdenton.com></p>	<p>Coal Tax Credit</p>	<p>3/23/2011</p>	<p>Attorney-Client Attorney Work Product</p>
<p>Rush Tim <tim.rush@kcpl.com></p>	<p>Rush Tim <tim.rush@kcpl.com>; Humphrey Heather <heather.humphrey@kcpl.com>; Shay Jim <jim.shay@kcpl.com></p>	<p>Humphrey Heather <heather.humphrey@kcpl.com></p>	<p>Coal Tax Credit</p>	<p>3/23/2011</p>	<p>Attorney-Client Attorney Work Product</p>
<p>Weisensee John <john.weisensee@kcpl.com></p>	<p>Rush Tim <tim.rush@kcpl.com>; Humphrey Heather <heather.humphrey@kcpl.com>; Shay Jim <jim.shay@kcpl.com></p>	<p>Downey William <william.downey@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>; Wright Lori <lori.wright@kcpl.com>; fischerpc@aol.com; "Zobrist, Karl" <karl.zobrist@srdenton.com></p>	<p>Coal Tax Credit</p>	<p>3/23/2011</p>	<p>Attorney-Client Attorney Work Product</p>
<p>Humphrey Heather <heather.humphrey@kcpl.com></p>	<p>Rush Tim <tim.rush@kcpl.com>; Shay Jim <jim.shay@kcpl.com></p>	<p>Downey William <william.downey@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>; Weisensee John <john.weisensee@kcpl.com>; Wright Lori <lori.wright@kcpl.com>; fischerpc@aol.com; "Zobrist, Karl" <karl.zobrist@srdenton.com></p>	<p>Coal Tax Credit</p>	<p>3/23/2011</p>	<p>Attorney-Client Attorney Work Product</p>

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Rush Tim <tim.rush@kcpl.com> Hardesty Melissa <melissa.hardesty@kcpl.com>	Humphrey Heather <heather.humphrey@kcpl.com>; Shay Jim <jim.shay@kcpl.com>	Downey William <william.downey@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>; Weisensee John <john.weisensee@kcpl.com>; Wright Lori <lori.wright@kcpl.com>; Jfscherpc@aol.com; "Zobrist, Karl" <karl.zobrist@srdenton.com>	Coal Tax Credit	3/23/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Rush Tim <tim.rush@kcpl.com>		Coal Tax Credit	3/23/2011	Attorney-Client Attorney Work Product
sal.montalbano@us.pwc.com	Hardesty Melissa <melissa.hardesty@kcpl.com>	robert.w.hriszko@us.pwc.com	Coal Tax Credit	3/23/2011	Attorney-Client Attorney Work Product Accountant-Client
Wright Lori <lori.wright@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	3/23/2011	Attorney-Client Attorney Work Product
sal.montalbano@us.pwc.com	Hardesty Melissa <melissa.hardesty@kcpl.com>	robert.w.hriszko@us.pwc.com	Coal Tax Credit	3/24/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>		Coal Tax Credit	3/24/2011	Attorney-Client Attorney Work Product Accountant-Client
Hardesty Melissa <melissa.hardesty@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>		Coal Tax Credit	3/24/2011	Attorney-Client Attorney Work Product
sal.montalbano@us.pwc.com	Hardesty Melissa <melissa.hardesty@kcpl.com>	robert.w.hriszko@us.pwc.com	Coal Tax Credit	3/25/2011	Attorney-Client Attorney Work Product Accountant-Client
Hardesty Melissa <melissa.hardesty@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>		Coal Tax Credit	3/25/2011	Attorney-Client Attorney Work Product

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 Data Requests 0285S-0289S and 0296S
 July 20, 2012

Hardesty Melissa <melissa.hardesty@kcpl.com>	rtwald@deloitte.com Steiner Roger <roger.steiner@kcpl.com>; Hardesty Melissa		Coal Tax Credit	3/25/2011	Attorney-Client Attorney Work Product Accountant-Client
Weisensee John <john.weisensee@kcpl.com>	<melissa.hardesty@kcpl.com> Hardesty Melissa <melissa.hardesty@kcpl.com>; Weisensee John		Coal Tax Credit	7/1/2011	Attorney-Client Attorney Work Product
Rush Tim <tim.rush@kcpl.com>	<john.weisensee@kcpl.com>		Coal Tax Credit	7/5/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Rush Tim <tim.rush@kcpl.com>		Coal Tax Credit	7/5/2011	Attorney-Client Attorney Work Product
Rush Tim <tim.rush@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com> Steiner Roger		Coal Tax Credit	7/5/2011	Attorney-Client Attorney Work Product
"Zobrist, Karl" <kzobrist@sommenschein.com>	<roger.steiner@kcpl.com>; Wes Darrin <darrin.ives@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; jfscherpc@aol.com; Weisensee John <john.weisensee@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	Coal Tax Credit	7/6/2011	Attorney-Client Attorney Work Product
"Zobrist, Karl" <kzobrist@sommenschein.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	8/4/2009	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <kzobrist@sommenschein.com> Blanc Curtis <curtis.blanc@kcpl.com>; Schatz Victoria <victoria.schatz@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; Riggins Bill <bill.riggins@kcpl.com>		Coal Tax Credit	8/5/2009	Attorney-Client Attorney Work Product
Giles Chris <chris.giles@kcpl.com>	"Tward, Richard J (US - Omaha)" <rtward@deloitte.com>; "Siner, Tiffany (US - Kansas City)" <tiffiner@deloitte.com>; "Yankee, David J. (US - Chicago)" <dyankee@deloitte.com>		Coal Tax Credit	1/15/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>			Coal Tax Credit	7/19/2011	Attorney-Client Attorney Work Product Accountant-Client

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	Rush Tim <tim.rush@kcpl.com>; Weissensee John <john.weissensee@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	9/19/2011	Attorney-Client Attorney Work Product
Steiner Roger <roger.steiner@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	9/19/2011	Attorney-Client Attorney Work Product
Ives Darrin <darrin.ives@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	9/19/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>		Coal Tax Credit	9/19/2011	Attorney-Client Attorney Work Product
Ives Darrin <darrin.ives@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	9/19/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	9/19/2011	Attorney-Client Attorney Work Product
"Yankee, David J. (US - Chicago)" <dyankee@deloitte.com>	"Tiwald, Richard J (US - Omaha)" <rtwald@deloitte.com>; "Siner, Tiffany (US - Kansas City)" <tifsiner@deloitte.com>		Coal Tax Credit	5/23/2011	Attorney-Client Attorney Work Product Accountant-Client
"Yankee, David J. (US - Chicago)" <dyankee@deloitte.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; "Tiwald, Richard J (US - Omaha)" <rtwald@deloitte.com>; "Siner, Tiffany (US - Kansas City)" <tifsiner@deloitte.com>		Coal Tax Credit	5/23/2011	Attorney-Client Attorney Work Product Accountant-Client
Hardesty Melissa <melissa.hardesty@kcpl.com>	Humphrey Heather <heather.humphrey@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; Weissensee John <john.weissensee@kcpl.com>		Coal Tax Credit	10/5/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; "Tiwald, Richard J (US - Omaha)" <rtwald@deloitte.com>; "Siner, Tiffany (US - Kansas City)" <tifsiner@deloitte.com>		Coal Tax Credit	5/23/2011	Attorney-Client Attorney Work Product Accountant-Client
"Yankee, David J. (US - Chicago)" <dyankee@deloitte.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; Weissensee John <john.weissensee@kcpl.com>		Coal Tax Credit	10/5/2011	Attorney-Client Attorney Work Product

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Weisensee John <john.weisensee@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>; Rush Tim <tjm.rush@kcpl.com>	Humphrey Heather <heather.humphrey@kcpl.com>	Coal Tax Credit	10/6/2011	Attorney-Client Attorney Work Product
Weisensee John <john.weisensee@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com> Hardesty Melissa <melissa.hardesty@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tjm.rush@kcpl.com>		Coal Tax Credit	10/6/2011	Attorney-Client Attorney Work Product
Weisensee John <john.weisensee@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; "Ttwald, Richard J (US - Omaha)" <rtwald@deloitte.com>; "Siner, Tiffany (US - Kansas City)" <tiffiner@deloitte.com>	Humphrey Heather <heather.humphrey@kcpl.com>	Coal Tax Credit	10/6/2011	Attorney-Client Attorney Work Product
"Yanke, David J. (US - Chicago)" <dyankee@deloitte.com>	Hardesty Melissa <melissa.hardesty@kcpl.com> Hardesty Melissa <melissa.hardesty@kcpl.com>; "Ttwald, Richard J (US - Omaha)" <rtwald@deloitte.com>; "Siner, Tiffany (US - Kansas City)" <tiffiner@deloitte.com>	Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tjm.rush@kcpl.com>; Wehry Nicole <nicole.wehry@kcpl.com>; Weisensee John <john.weisensee@kcpl.com>	Coal Tax Credit	5/23/2011	Attorney-Client Attorney Work Product Accountant-Client
Weisensee John <john.weisensee@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tjm.rush@kcpl.com>; Wehry Nicole <nicole.wehry@kcpl.com>; Rush Tim <tjm.rush@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Wehry Nicole <nicole.wehry@kcpl.com>; Weisensee John <john.weisensee@kcpl.com>	Coal Tax Credit	10/6/2011	Attorney-Client Attorney Work Product
Ives Darrin <darrin.ives@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	10/6/2011	Attorney-Client Attorney Work Product

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"Yanke, David J (US - Chicago)" <dyanke@delloite.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; "Ttwald, Richard J (US - Omaha)" <rtwald@delloite.com>; "Siner, Tiffany (US - Kansas City)" <tifsiner@delloite.com>		Steiner Roger <roger.steiner@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; Wehry Nicole <nicolet.wehry@kcpl.com> Rush Tim <tim.rush@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Wehry Nicole <nicolet.wehry@kcpl.com>; Weisensee John <john.weisensee@kcpl.com>	Coal Tax Credit	5/23/2011	Attorney-Client Attorney Work Product Accountant-Client
Ives Darrin <darrin.ives@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>		Coal Tax Credit	10/6/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	10/6/2011	Attorney-Client Attorney Work Product
"Yanke, David J (US - Chicago)" <dyanke@delloite.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; "Ttwald, Richard J (US - Omaha)" <rtwald@delloite.com>; "Siner, Tiffany (US - Kansas City)" <tifsiner@delloite.com>			Coal Tax Credit	5/23/2011	Attorney-Client Attorney Work Product Accountant-Client
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	2/11/2011	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Humphrey Heather <heather.humphrey@kcpl.com>; "Matthews, Mark E." <mark.matthews@morganlewis.com>	Humphrey Heather <heather.humphrey@kcpl.com>; "Matthews, Mark E." <mark.matthews@morganlewis.com>		Coal Tax Credit	3/11/2010	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>		Coal Tax Credit	4/29/2010	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>			Coal Tax Credit	2/17/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>		Coal Tax Credit	2/11/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>	"Zobrist, Karl" <karl.zobrist@srdenton.com>		Coal Tax Credit	2/11/2011	Attorney-Client Attorney Work Product

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"Wilcox, Gary B." </o=exchange/ou=exchange administrative group (fydlboh23spd1)/cn=recipients/cn=2ece5fa2-a4f1-4479-8525663f-5883f4>	Humphrey Heather <heather.humphrey@kcpl.com> Riggins Bill <bill.riggins@kcpl.com>	"Matthews, Mark E." <mark.mathews@morganlewis.com>	Coal Tax Credit	3/1/2010	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com> "Wilcox, Gary B." </o=exchange/ou=exchange administrative group (fydlboh23spd1)/cn=recipients/cn=2ece5fa2-a4f1-4479-8525663f-5883f4>	"Wilcox, Gary B." <gwilcox@morganlewis.com>		Coal Tax Credit	4/29/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	2/17/2010	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>		Coal Tax Credit	2/11/2011	Attorney-Client Attorney Work Product
"Zobrist, Karl" <karl.zobrist@srdenton.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	2/11/2011	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	2/11/2011	Attorney-Client Attorney Work Product
Hardesty Melissa <melissa.hardesty@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>		Coal Tax Credit	2/11/2011	Attorney-Client Attorney Work Product
"Wilcox, Gary B." <gwilcox@morganlewis.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	2/11/2011	Attorney-Client Attorney Work Product
Lalacker Teresa <teresa.lalacker@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	9/8/2010	Attorney-Client Attorney Work Product
Schatz Victoria <victoria.schatz@kcpl.com>	Riggins Bill <bill.riggins@kcpl.com>		Coal Tax Credit	9/10/2010	Attorney-Client Attorney Work Product
Schatz Victoria <victoria.schatz@kcpl.com>	Riggins Bill <bill.riggins@kcpl.com>		Coal Tax Credit	9/10/2010	Attorney-Client Attorney Work Product
Lalacker Teresa <teresa.lalacker@kcpl.com>	"Wilcox, Gary B." <gwilcox@morganlewis.com>		Coal Tax Credit	9/13/2010	Attorney-Client Attorney Work Product
Lalacker Teresa <teresa.lalacker@kcpl.com>	"Gibbreath, Lisa A." <lgibbreath@somnenscheln.com>	"Zobrist, Karl" <kzobrist@somnenscheln.com>; Schatz Victoria <victoria.schatz@kcpl.com>	Coal Tax Credit	9/16/2010	Attorney-Client Attorney Work Product

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 July 20, 2012

Laidacker Teresa <teresa.laidacker@kcpl.com>	kzobrist@sonnenschein.com; "Gilbreath, Lisa A." <lilbreath@sonnenschein.com>		Coal Tax Credit	6/23/2010	Attorney-Client Attorney Work Product
Shay Jim <jim.shay@kcpl.com>	Wright Lori <lori.wright@kcpl.com>		Coal Tax Credit	3/16/2011	Attorney-Client Attorney Work Product
Rush Tim <tlim.rush@kcpl.com>	Turner Mary <mary.turner@kcpl.com>		Coal Tax Credit	3/21/2011	Attorney-Client Attorney Work Product
Welsensee John <john.welsensee@kcpl.com>	ffischerpc@aol.com		Coal Tax Credit	6/28/2011	Attorney-Client Attorney Work Product
Welsensee John <john.welsensee@kcpl.com>	ffischerpc@aol.com		Coal Tax Credit	6/28/2011	Attorney-Client Attorney Work Product
Welsensee John <john.welsensee@kcpl.com>	Turner Mary <mary.turner@kcpl.com>; Rush Tim <tlim.rush@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>; Burffington Denise <denise.burffington@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>; Hardesty Melissa <mellissa.hardesty@kcpl.com>	Coal Tax Credit	5/31/2011	Attorney-Client Attorney Work Product
"Zobrist, Karl" <karl.zobrist@srdenton.com>	Humphrey Heather Hardesty Melissa <mellissa.hardesty@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>; Steiner Roger	Coal Tax Credit	9/14/2011	Attorney-Client Attorney Work Product
"Zobrist, Karl" <karl.zobrist@srdenton.com>	Steiner Roger Melissa <mellissa.hardesty@kcpl.com>; Hardesty Tim <tlim.rush@kcpl.com>; Rush Welsensee John <john.welsensee@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>		Coal Tax Credit	9/16/2011	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; "Zobrist, Karl" <karl.zobrist@srdenton.com>		Coal Tax Credit	9/19/2011	Attorney-Client Attorney Work Product
Humphrey Heather <heather.humphrey@kcpl.com>	"Gary Wilcox (gwilcox@morganlewis.com)" <gwilcox@morganlewis.com>		Coal Tax Credit	11/30/2011	Attorney-Client Attorney Work Product
Shay Jim <jim.shay@kcpl.com>	Hardesty Melissa <mellissa.hardesty@kcpl.com>	Wright Lori <lori.wright@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>	Coal Tax Credit	3/18/2011	Attorney-Client Attorney Work Product

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 July 20, 2012

Stoway Donna <donna.stoway@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>		Coal Tax Credit	3/21/2011	Attorney-Client Attorney Work Product
Stoway Donna <donna.stoway@kcpl.com>	Shay Jim <jim.shay@kcpl.com>	Steiner Roger <roger.steiner@kcpl.com>	Coal Tax Credit	3/21/2011	Attorney-Client Attorney Work Product
Samuels Barbara <barbara.samuels@kcpl.com>	Humphrey Heather <heather.humphrey@kcpl.com>		Coal Tax Credit	3/21/2011	Attorney-Client Attorney Work Product
Stoway Donna <donna.stoway@kcpl.com>	Shay Jim <jim.shay@kcpl.com>; Humphrey Heather <heather.humphrey@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; Ives Darrin <darrin.ives@kcpl.com>	Samuels Barbara <barbara.samuels@kcpl.com>; Lomax Carla <carla.lomax@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Eads Pandora <pandora.eads@kcpl.com>	Coal Tax Credit	3/21/2011	Attorney-Client Attorney Work Product
Samuels Barbara <barbara.samuels@kcpl.com>	Humphrey Heather <heather.humphrey@kcpl.com>		Coal Tax Credit	3/21/2011	Attorney-Client Attorney Work Product
English Mark <mark.english@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>	Wright Lori <lori.wright@kcpl.com>; Jones Leigh Anne <leighanne.jones@kcpl.com>; Huddleston Leah <leah.huddleston@kcpl.com>	Coal Tax Credit	3/22/2011	Attorney-Client Attorney Work Product
Laidacker Teresa <teresa.laidacker@kcpl.com>	Hardesty Melissa <melissa.hardesty@kcpl.com>; Larson Kara <kara.larson@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>; Weisensee John <john.weisensee@kcpl.com>; Rush Tim <tim.rush@kcpl.com>; Steiner Roger <roger.steiner@kcpl.com>; Wehry Nicole <nicole.wehry@kcpl.com>	Coal Tax Credit	10/6/2011	Attorney-Client Attorney Work Product
English Mark <mark.english@kcpl.com>	Ives Darrin <darrin.ives@kcpl.com>; Hardesty Melissa <melissa.hardesty@kcpl.com>; Wright Lori <lori.wright@kcpl.com>; Jones Leigh Anne <leighanne.jones@kcpl.com>; Huddleston Leah <leah.huddleston@kcpl.com>		Coal Tax Credit	3/30/2011	Attorney-Client Attorney Work Product
robert.w.hriszko@us.pwc.com	Hardesty Melissa <melissa.hardesty@kcpl.com>		Coal Tax Credit	3/30/2011	Attorney-Client Attorney Work Product Accountant-Client

EXHIBIT A

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robert.w.hrszko@us.pwc.com	Hardesty Melissa <melissa.hardesty@kcpl.com>	sal.montalbano@us.pwc.com	Coal Tax Credit	3/30/2011	Attorney-Client Attorney Work Product Accountant-Client
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EXHIBIT A

PRIVILEGE LOG

Dated: June 23, 2012

Case No. ER-2012-0174

Production of Q0295 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	AUTHOR	PRIVILEGE CLAIMED	DESCRIPTION	CORRESPONDING SLIP SHEET # AND # ON COMMUNICATION LOG (PRODUCED IN DATA REQUEST 0314)
02/25/2010	Gary Wilcox, Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (2 pages)	1
03/05/2010	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (4 pages)	4
04/02/2010	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (3 pages)	5
05/14/2010	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (1/2 page)	8
05/19/2010	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (1/2 page)	9
06/10/2010	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (1 page)	12
09/08/2010	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (1/2 page)	19

PRIVILEGE LOG

Dated: June 23, 2012

Case No. ER-2012-0174

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DOC DATE	AUTHOR	PRIVILEGE CLAIMED	DESCRIPTION	CORRESPONDING SLIP SHEET # AND # ON COMMUNICATION LOG (PRODUCED IN DATA REQUEST 0314)
09/08/2010	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (1/2 page)	20
03/21/2011	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (2 pages)	22
05/04/2011	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (1/2 page)	24
06/13/2011	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (1/2 page)	27
06/24/2011	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (1 page)	28
08/04/2011	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (1 page)	29
09/19/2011	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (3 pages)	32

PRIVILEGE LOG

Dated: June 23, 2012

Case No. ER-2012-0174

Production of Q0295 to Missouri Public Service Commission

EXHIBIT A

DOC DATE	AUTHOR	PRIVILEGE CLAIMED	DESCRIPTION	CORRESPONDING SLIP SHEET # AND # ON COMMUNICATION LOG (PRODUCED IN DATA REQUEST 0314)
09/21/2011	Gary Wilcox Morgan Lewis & Bockius LLP	Attorney-Client Attorney Work Product	Attorney Notes (2 page)	34