

**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) File No. ER-2014-0370
A General Rate Increase for Electric Service)

KANSAS CITY POWER & LIGHT COMPANY'S RATE CASE EXPENSE UPDATE

COMES NOW Kansas City Power & Light Company ("KCP&L" or "Company") and hereby submits to the Missouri Public Service Commission ("Commission") its Rate Case Expense Update.

1. KCP&L makes this filing in compliance with the Partial Non-Unanimous Stipulation and Agreement as to True Up, Depreciation and Other Miscellaneous Issues ("True-Up Stipulation") approved by Commission Order dated July 17, 2015. Paragraph B.1.ii. of the True-Up Stipulation provided that "[T]he Signatories agree that the following items shall be true-up in the true-up proceeding: * * * ii. Rate Case Expense (Company to update information by August 12, 2015)."

2. The Company has provided rate case expense information on an ongoing basis throughout the case in response to Staff data request number 97 and 97R. KCP&L last provided an update to Staff data request 97R on July 24, 2015 which included all rate case costs through June 2015. The instant filing updates this rate case expense information with all cost data available as of this date.¹

3. As shown in the attached Exhibit 1 (HC), KCP&L's rate case expense as of

¹ Invoices supporting this Rate Case Expense Update have been made available to the parties through the Company's update to its response to Staff data request 97R on this date.

August 12, 2015 is \$1,024,304.² Among other things, this amount includes the cost of outside witnesses and attorneys for nine hearing days over which 17 issues or so with numerous sub-issues were litigated by 14 parties (including KCP&L). Notably, KCP&L's rate case expense in this case is lower than the \$1,362,000 budget for this case and lower than in previous comparable KCP&L rate cases:

- In KCP&L's most recent rate case (Case No. ER-2012-0174), concluded almost three years ago, its rate case expense at a similar phase of the case totaled \$1,429,083.³ In Case No. ER-2012-0174, 16 parties (including KCP&L) litigated eight issues or so over six hearing days.
- In Case No. ER-2006-0314, concluded almost nine years ago, KCP&L incurred \$1,397,723 in rate case expense.⁴ In Case No. ER-2006-0314, 17 parties (including KCP&L) litigated 23 issues or so with numerous sub issues over nine hearing days.

The fact that the Company's actual rate case expense in the current case is less than both the budgeted amount and actual amounts the Company incurred for its 2012 and 2006 rate cases demonstrates that KCP&L has diligently and reasonably managed its rate case expense for this case. Therefore, the Commission should reject all of the various rate case expense disallowance proposals made in this case.

² KCP&L recommends a three-year normalization (to which Staff and OPC agree), which would produce a rate allowance for rate case expense of \$341,435. As the Commission may recall, Ameren's rate case expense of approximately \$2.4 million was recently normalized on a two-year basis, producing a rate allowance of approximately \$1.2 million. Adoption of the \$341,435 rate allowance proposed by KCP&L would increase Staff's revenue requirement by \$246,682.

³ See Kansas City Power & Light Company and KCP&L Greater Missouri Operations Company's Third Rate Case Expense Report dated December 11, 2012 in Case No. ER-2012-0174.

⁴ See Ex. 243, attachment 1 at 4.

WHEREFORE, KCP&L respectfully submits this Rate Case Expense Update.

Respectfully submitted,

/s/ Robert J. Hack


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VERIFICATION

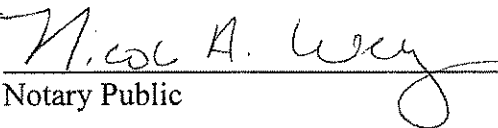
STATE OF MISSOURI)
) SS.
COUNTY OF JACKSON)

I, Ronald A. Klote, being duly affirmed according to the law, depose and state that I am Senior Manager, Regulatory Affairs of Kansas City Power & Light Company (“KCP&L”), that I am authorized to make this verification on behalf of KCP&L, and that the facts set forth in the foregoing Rate Case Expense Update are true and correct to the best of my knowledge, information and belief.



Ronald A. Klote
Senior Manager, Regulatory Affairs
Kansas City Power & Light Company

Subscribed and sworn to before me this 12th day of August, 2015.



Notary Public

My Commission Expires:

Feb 4, 2019

NICOLE A. WEHRY Notary Public - Notary Seal State of Missouri Commissioned for Jackson County My Commission Expires: February 04, 2019 Commission Number: 14391200

CERTIFICATE OF SERVICE

I do hereby certify that a true and correct copy of the foregoing document has been hand-delivered, emailed or mailed, postage prepaid, this 12th day of August, 2015, to all parties of record.

/s/ Robert J. Hack _____

Robert J. Hack