

FILED

BEFORE THE PUBLIC SERVICE COMMISSION  
STATE OF MISSOURI

SEP 26 1986

PUBLIC SERVICE COMMISSION

In the matter of the investigation )  
of steam service rendered by )  
Kansas City Power & Light Company. )

Case No. HO-86-139

KCPL RECOMMENDATION CONCERNING  
TEST YEAR AND TRUE-UP

Pursuant to the Commission's August 25, 1986, Order, KCPL hereby recommends that the calendar year 1985 be used as the test year in this proceeding, and does not request a true-up audit. In support, thereof, KCPL states:

1. The Downtown Steam Heat Study, KCPL Exhibit No. \_\_\_\_\_ (BJB) Schedule 1, was completed in early 1986, and used a cost of service study based on the calendar year 1985, which was the most current twelve months' information reasonably available at that time. The proposed rate tariffs which were developed as part of this Study were thus based on a test year ended December 31, 1985. KCPL believes that the calendar year 1985, as adjusted in its direct filing made on this date, provides a reasonable basis for determining the costs and revenues associated with steam service for the first year these proposed tariffs will be in effect. There will, of course, be various changes in the individual cost items from their 1985 levels; however, KCPL considers that its overall cost of providing steam service can be adequately measured by the use of a calendar 1985 test year.

2. Because of its belief that the use of a calendar 1985 test year is appropriate and reasonable, KCPL will not be requesting a true-up audit in this matter. The time and resources necessary for such an audit on the part of both KCPL and Staff do not appear to be warranted due to the magnitude of the requested increase (less than \$6 million).

WHEREFORE, KCPL requests that the Commission order that the calendar year 1985, with adjustments deemed reasonable and appropriate, be used as the test year in this case, and that a true-up audit not be performed.

KANSAS CITY POWER & LIGHT COMPANY

By



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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing KCPL Recommendation Concerning Test Year and True-up were served this 26 day of September, 1986, by delivering or mailing copies thereof to the following:

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