

Exhibit No.:
Issue: *Staff Accounting Schedules*
Witness: *MoPSC Auditors*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Cost of Service Report*
Case No.: *ER-2009-0089*
Date Testimony Prepared: *February 11, 2009*

MISSOURI PUBLIC SERVICE COMMISSION
UTILITY SERVICES DIVISION

COST OF SERVICE

APPENDICES

Great Plains Energy, Inc.
KANSAS CITY POWER AND LIGHT COMPANY

CASE NO. ER-2009-0089

Jefferson City, Missouri
February 2009

MISSOURI PUBLIC SERVICE COMMISSION

**STAFF REPORT
COST OF SERVICE**

APPENDIX 1

KANSAS CITY POWER & LIGHT COMPANY

CASE NO. ER-2009-0089

APPENDIX 1

STAFF CREDENTIALS

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ALAN J. BAX

I graduated from the University of Missouri - Columbia with a Bachelor of Science degree in Electrical Engineering in December 1995. Concurrent with my studies, I was employed as an Engineering Assistant in the Energy Management Department of the University of Missouri – Columbia from the Fall of 1992 through the Fall of 1995. Prior to this, I completed a tour of duty in the United States Navy, completing a course of study at the Navy Nuclear Power School and a Navy Nuclear Propulsion Plant. Following my graduation from the University of Missouri - Columbia, I was employed by The Empire District Electric Company (Empire or Company) as a Staff Engineer until August 1999, at which time I began my employment with the Staff of the Missouri Public Service Commission (Staff). I am a member of the Institute of Electrical/Electronic Engineers (IEEE).

**TESTIMONY AND REPORTS FILED
BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION**

BY ALAN J. BAX

<u>COMPANY</u>	<u>CASE NUMBER</u>
Aquila, Inc. d/b/a Aquila Networks – MPS	ER-2004-0034
Union Electric Company d/b/a AmerenUE	EO-2004-0108
The Empire District Electric Company	ER-2002-0424
Kansas City Power & Light Company	EA-2003-0135
Union Electric Company d/b/a AmerenUE	EO-2003-0271
Aquila, Inc. d/b/a Aquila Networks – MPS	EO-2004-0603
Union Electric Company d/b/a AmerenUE	EC-2002-0117
Three Rivers and Gascoage Electric Coops	EO-2005-0122
Union Electric Company d/b/a AmerenUE	EC-2002-1
The Empire District Electric Company	ER-2001-299
Aquila, Inc. d/b/a Aquila Networks – MPS	EA-2003-0370
Union Electric Company d/b/a AmerenUE	EW-2004-0583
Union Electric Company d/b/a AmerenUE	EO-2005-0369
Trigen-Kansas City Energy Corporation	HA-2006-0294
Union Electric Company d/b/a AmerenUE	EC-2005-0352
Missouri Public Service	ER-2001-672
Aquila, Inc. d/b/a Aquila Networks – MPS	EO-2003-0543
Macon Electric Cooperative	EO-2005-0076
Aquila, Inc. d/b/a Aquila Networks – MPS	EO-2006-0244
Union Electric Company d/b/a AmerenUE	EO-2003-0271
Union Electric Company d/b/a AmerenUE	EC-2004-0556
Aquila Inc d/b/a Aquila Networks – MPS	ER-2009-0090
Union Electric Company d/b/a AmerenUE	EC-2004-0598
The Empire District Electric Company	ER-2004-0570
Union Electric Company d/b/a AmerenUE	EC-2005-0110
Union Electric Company d/b/a AmerenUE	EC-2005-0177
Union Electric Company d/b/a AmerenUE	EC-2005-0313
The Empire District Electric Company	EO-2005-0275
Kansas City Power and Light	ER-2009-0089
Aquila, Inc. d/b/a Aquila Networks – MPS	EO-2005-0270
Union Electric Company d/b/a AmerenUE	EO-2006-0145
Empire District Electric Company	EO-2009-0181
West Central Electric Cooperative	EO-2008-0339
Missouri Rural Electric Cooperative	EO-2008-0332
Aquila, Inc. d/b/a Aquila Networks – MPS	ER-2005-0436
Union Electric Company d/b/a AmerenUE	EO-2006-0096
Union Electric Company d/b/a AmerenUE	EO-2004-0108
The Empire District Electric Company	ER-2008-0093
Union Electric Company d/b/a AmerenUE	EO-2008-0310
Union Electric Company d/b/a AmerenUE	EC-2009-0193

Daniel I. Beck, P.E.

Supervisor of the Engineering Analysis Section of the Energy Department
Utility Operations Division

Missouri Public Service Commission
P.O. Box 360
Jefferson City, MO 65102

I graduated with a Bachelor of Science Degree in Industrial Engineering from the University of Missouri at Columbia. Upon graduation, I was employed by the Navy Plant Representative Office in St. Louis, Missouri as an Industrial Engineer. I began my employment at the Commission in November, 1987, in the Research and Planning Department of the Utility Division (later renamed the Economic Analysis Department of the Policy and Planning Division) where my duties consisted of weather normalization, load forecasting, integrated resource planning, cost-of-service and rate design. In December, 1997, I was transferred to the Tariffs/Rate Design Section of the Commission's Gas Department where my duties include weather normalization, annualization, tariff review, cost-of-service and rate design. Since June 2001, I have been in the Engineering Analysis Section of the Energy Department, which was created by combining the Gas and Electric Departments. I became the Supervisor of the Engineering Analysis Section, Energy Department, Utility Operations Division in November 2005.

I am a Registered Professional Engineer in the State of Missouri. My registration number is E-26953.

**List of Cases in which prepared testimony was presented by:
DANIEL I. BECK**

<u>Company Name</u>	<u>Case No.</u>
Union Electric Company	EO-87-175
The Empire District Electric Company	EO-91-74
Missouri Public Service	ER-93-37
St. Joseph Power & Light Company	ER-93-41
The Empire District Electric Company	ER-94-174
Union Electric Company	EM-96-149
Laclede Gas Company	GR-96-193
Missouri Gas Energy	GR-96-285
Kansas City Power & Light Company	ET-97-113
Associated Natural Gas Company	GR-97-272
Union Electric Company	GR-97-393
Missouri Gas Energy	GR-98-140
Missouri Gas Energy	GT-98-237
Ozark Natural Gas Company, Inc.	GA-98-227
Laclede Gas Company	GR-98-374
St. Joseph Power & Light Company	GR-99-246
Laclede Gas Company	GR-99-315
Utilicorp United Inc. & St. Joseph Light & Power Co.	EM-2000-292
Union Electric Company d/b/a AmerenUE	GR-2000-512
Missouri Gas Energy	GR-2001-292
Laclede Gas Company	GR-2001-629
Union Electric Company d/b/a AmerenUE	GT-2002-70
Laclede Gas Company	GR-2001-629
Laclede Gas Company	GR-2002-356
Union Electric Company d/b/a AmerenUE	GR-2003-0517
Missouri Gas Energy	GR-2004-0209
Atmos Energy Corporation	GR-2006-0387
Missouri Gas Energy	GR-2006-0422
Union Electric Company d/b/a AmerenUE	GR-2007-0003
The Empire District Electric Company	EO-2007-0029/EE-2007-0030
Laclede Gas Company	GR-2007-0208
The Empire District Electric Company	EO-2008-0043
Missouri Gas Utility, Inc.	GR-2008-0060
The Empire District Electric Company	ER-2008-0093
Union Electric Company d/b/a AmerenUE	ER-2008-0318
The Empire District Electric Company	EC-2009-0078

LEON BENDER

EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:

I received a Bachelor of Science degree in Mechanical Engineering in August 1978 from Texas Tech University. I became employed by Southwestern Public Service Company (SPS) as a power generation plant design engineer in September 1978. While employed by SPS, I was lead engineer on many projects involving design and construction of new power generating stations and the upgrading of their older plants. In 1983, I became a registered Professional Engineer in the state of Texas. In 1986, I transferred to SPS's newly formed subsidiary company, Utility Engineering Corporation, and was responsible for various projects at various other clients' power generation plants. In June 1990, I accepted employment as a systems engineer with Entergy Operations, Inc. at the nuclear powered generating station, Arkansas Nuclear One.

In December 1995, I joined the Missouri Public Service Commission (Commission). While employed by the Commission I have been responsible for determining variable fuel and purchased power cost using the production cost fuel model in numerous cases. In June 2008, I accepted employment with Kiewit Power Engineers but returned to the Commission in October 2008 where I now work in the Energy Resource Analysis section.

LEON BENDER

LIST OF CASE PARTICIPATION

CASE NUMBER	COMPANY NAME
ER-2008-0093	The Empire District Electric Company
ER-2007-0291	Kansas City Power & Light Company
ER-2007-0004	Aquila, Inc.
ER-2007-0002	Union Electric Company d/b/a AmerenUE
ER-2006-0314	Kansas City Power & Light Company
EA-2006-0309	Aquila, Inc
ER-2005-0436	Aquila, Inc.
ER-2004-0570	The Empire District Electric Company
ER-2004-0034	Aquila, Inc.
EC-2002-0001	Union Electric Company d/b/a AmerenUE
ER-2001-0299	The Empire District Electric Company
EM-97-0515	Kansas City Power & Light Company
ER-97-0394	Utilicorp United, Inc.
EC-97-0362	Utilicorp United, Inc.

KOFI AGYENIM BOATENG, CPA, CIA

EDUCATIONAL BACKGROUND AND EXPERIENCE

I graduated from Ho Polytechnic, Ghana in September 2000, and received a Higher National Diploma (HND) in Accountancy. In May 2004, I received a Master's of Business Administration (MBA) degree with emphasis in Accounting from Lincoln University in Jefferson City, Missouri. In September of 2004, I commenced employment with the Missouri Public Service Commission Staff (Staff) in my current position of Utility Regulatory Auditor. Prior to employment with the Commission, I held the position of Accountant with the Controller & Accountant General's Dept., Ghana; Accountant with ACS-BPS (Ghana) Limited; Payroll Account Technician with Scholastic Book Club, Inc., Jefferson City; and Account Officer II with the Missouri Department of Revenue, Jefferson City. In 2006, I passed the Certified Public Accountant (CPA) examination and, in January 2007, received a license to practice as a professional accountant in the state of Missouri. On August 4, 2008, I completed all of the requirements for the Certified Internal Auditor program and earned the Certified Internal Auditor (CIA) designation. I hold professional membership with the American Institute of Certified Public Accountants (AICPA), Missouri Society of Certified Public Accountants (MSCPA), and The Institute of Internal Auditors-Central Missouri Chapter.

I have actively participated and assisted with audits and examinations of the books and records of utility companies operating under the Commission's jurisdiction within the state of Missouri in both formal and informal rate cases. I have also filed and given testimony before the Missouri Public Service Commission.

CASE PROCEEDING PARTICIPATION

“KOFI” AGYENIM BOATENG, CPA, CIA

PARTICIPATION		
COMPANY	CASE NO.	FILING TYPE/ISSUES
Laclede Gas Company	GR-2007-0208	Testimony: Customer Deposits, Payroll & Payroll Taxes, Incentive Compensation, Dues & Donations, Miscellaneous Expenses, Lobbying, Equity Plan, Directors’ Fees, and Customer Deposit Interest
Roy-L Utilities, Inc.	QS-2008-0001 QW-2008-0002	Staff Memorandum
Bilyeu Water Co. LLC	WA-2007-0270	Certificate Case: No Staff Memorandum
Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Testimony: Materials and Supplies, Prepayments, Customer Deposits, Advertising, Dues & Donations, Postage, PSC Assessment, Rate Case Expense, Customer Deposit Interest Expense
Gladlo Water & Sewer Company	QS-2007-0001 QW-2007-0002	Staff Memorandum (Case Still Pending)
Algonquin Water Resources of Missouri, LLC	WR-2006-0425	Testimony: Revenues, Electric Expense, Office Rents, Postage, Telephone Expense, Rate Case Expense
The Empire District Electric Company	ER-2006-0315	Testimony: Plant and Depreciation, Reserve, Cash Working Capital, Property Taxes, Advertising, Dues and Donations, Outside Services, Banking Fees, Promotional Giveaways, Transmission Billing Adjustment, Maintenance
New Florence Telephone Company	TC-2006-184	Stipulation and Agreement
Suburban Water and Sewer Company	WR-2005-0455	Staff Memorandum
Noel Water Company, Inc.	WR-2005-0452	Staff Memorandum
Aquila, Inc., d/b/a Aquila Networks-L&P	HR-2005-0450	Testimony: Materials and Supplies, Prepayments, Customer Deposits, Customer Deposits Interests, Customer Advances, PSC Assessments, Rate Case Expense

CASE PROCEEDING PARTICIPATION

“KOFI” AGYENIM BOATENG, CPA, CIA

PARTICIPATION		
COMPANY	CASE NO.	FILING TYPE/ISSUES
Aquila, Inc., d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Testimony: Materials and Supplies, Prepayments, PSC Assessments, Rate Case Expense
Public Service Commission of the State of Missouri v. Cass County Telephone Company Limited Partnership	TC-2005-0357	Stipulation and Agreement
Southtown Utilities, Inc.	WA-2005-0268	Staff Memorandum
Aqua Missouri Company, Inc. (Water and Sewer)	QS-2005-0008 QW-2005-0009 QS-2005-0010 QW-2005-0011	Staff Memorandum
Missouri Gas Utility	GR-2008-0060	Testimony: Materials & Supplies, Gas Inventory, Prepayments, Customer Deposits, Payroll, Advertising, Property Taxes, Rate Case Expense.
Missouri-American Water Company	WR-2008-0311	Testimony: Revenues, Gross Receipt Taxes, Bad Debt Expense, Chemical Expense, Uncountable-For-Water

WALT CECIL

CURRENT POSITION:

I am employed by the Missouri Public Service Commission as a Regulatory Economist III in the Economic Analysis Section of the Energy Department, Utility Operations Division.

EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:

I received a B.A. in Business Administration from Baylor University in 1982 and a M.A. in Economics from the University of Kansas in 1990. I joined the Commission's Telecommunications Department Staff in 1999 and was assigned to the Energy Department in June 2008.

Cases in which Testimony was Filed and/or Cross Examination was Stood

<u>Case No.</u>	<u>Style of Case</u>
TX-2008-0090	In the Matter of a Proposed Rulemaking to Amend 4 CSR 240-33.0160, Customer Proprietary Network Information
CO-2006-0464	In the Matter of the Petition of VCI Company for Designation as an Eligible Telecommunications Carrier
IO-2006-0551	In the Matter of Embarq Missouri, Inc., for Competitive Classification under Section 392.245.5, RSMo 2005
TO-2005-0308	In the Matter of a Recommendation Concerning the Surcharge for Deaf Relay Service and Equipment Distribution Program Fund
TO-2005-0035	In the Matter of the Second Investigation into the State of Competition in the Exchanges of Southwestern Bell Telephone, L.P., d/b/a SBC Missouri
TO-2004-0207	In the Matter of a Commission Inquiry into the Possibility of Impairment without Unbundled Local Circuit Switching when Serving the Mass Market

WALT CECIL

<u>Case No.</u>	<u>Style of Case</u>
TO-2002-227	In the Matter of Southwestern Bell Telephone Company's Proposed Revisions to PSC Mo. No. 26, Long Distance Message Telecommunications Service Tariff
TO-2002-222	In the matter of the Petition of MCI Metro Access Transmission Services LLC., Brooks Fiber Communications of Missouri, Inc. and MCI WorldCom Communications, Inc. for Arbitration of an Interconnection Agreement with Southwestern Bell Telephone Company under the Telecommunications Act of 1996
TO-2002-105 Consolidated with TO-2002-130	In the Matter of Southwestern Bell Telephone Company's Tariff Filing to Initiate a Business MCA Promotion In the Matter of Southwestern Bell Telephone Company's Proposed Revisions to PSC MO. No. 35 (General Exchange Tariff) Regarding Completelink
TO-2001-455	In the Matter of the Application of AT&T Communications of the Southwest, Inc., TCG St. Louis and TCG Kansas City, Inc. For Compulsory Arbitration of Unresolved Issues with Southwestern Bell Telephone Company Pursuant to 252 (b) of the Telecommunications Act of 1996
TO-2001-347	In the Matter of the Tariff of AT&T Communications of the Southwest, Inc. that Changes P.S.C. No. 15
TO-2000-374	In the Matter of the North American Numbering Plan Administrator, on Behalf of the Missouri Telecommunications Industry, Petition for Approval of NPA Relief Plan for the 314 and 816 Area Codes

V. WILLIAM HARRIS, CPA, CIA

I graduated from Missouri Western State College at St. Joseph, Missouri in 1990, with a Bachelor of Science degree in Business Administration with a major in Accounting. I successfully completed the Uniform Certified Public Accountant (CPA) examination in 1991 and subsequently received the CPA certificate. I am currently licensed as a CPA in the state of Missouri. I also successfully completed the Uniform Certified Internal Auditor (CIA) examination in 1995 and am currently certified as a CIA by the Institute of Internal Auditors in Altamonte Springs, Florida.

From 1991 until I assumed my current position as a Regulatory Auditor with the Commission in 1994, I was employed as a Regulatory Auditor with the Federal Energy Regulatory Commission in Washington, DC. Prior to that, I was an Internal Auditor and Training Supervisor with Volume Shoe Corporation (d/b/a Payless ShoeSource).

Over the 14 plus years I have been employed by this Commission as a Regulatory Auditor, I have submitted testimony on revenue, expense, and rate base ratemaking matters several times before the Commission. I have also been responsible for the supervision of other Commission employees in rate cases and other regulatory proceedings.

I have received continuous training at in-house and outside seminars on technical ratemaking matters since I began my employment with the Commission. My responsibilities of auditing the books and records of the utilities regulated by the Commission require that I review statutes applicable to the Commission or the utilities regulated by the Commission, the Commission's rules, utility tariffs, and contracts and other documents relating to the utilities regulated by the Commission. A listing of the cases in which I have previously filed testimony before this Commission, and the issues I have addressed in testimony in cases from 1995 to the present, is attached as Schedule VWH-1.

CASE PROCEEDING PARTICIPATION

V. WILLIAM HARRIS, CPA, CIA

Rate Cases

Date Filed	Case Number	Company Name	Exhibit	Issue
9/1/1995	ER-95-279	Empire District Electric Company	Direct	Payroll, Payroll Taxes, Incentive Pay, 401K Retirement Plan
	GR-96-285	Missouri Gas Energy (Southern Union Company)	Direct	Plant In Service, Depreciation Expense, Depreciation Reserve, Service Line Replacement Program
	GR-96-285	Missouri Gas Energy (Southern Union Company)	Rebuttal	Service Line Replacement Program
	GR-96-285	Missouri Gas Energy (Southern Union Company)	Surrebuttal	Service Line Replacement Program
6/26/1997	GR-97-272	Associated Natural Gas Company and Division of Arkansas Western Gas Company	Direct	Revenues, Plant in Service, Customer Billing Expense, Normalized Bad Debt Expense, Depreciation Expense, Depreciation Reserve
10/8/1998	EC-98-573	St. Joseph Light and Power Company	Direct	Fuel Expense Adjustment, Miscellaneous Administrative and General Expenses, PSC Assessment, Capacity Demand Costs, Rate Case Expense, Fuel Inventory
12/16/1998	EC-98-573	St. Joseph Light and Power Company	Additional Direct	Fuel Expense Adjustment, Fuel Inventory, Insurance and Other Admin. Expenses
5/13/1999	ER-99-247 – EC-98-573	St. Joseph Light & Power Company	Direct	Purchased Power Demand Cost, Fuel Expense, Fuel Inventory, PSC Assessment, Rate Case Expense
5/13/1999	HR-99-245	St. Joseph Light & Power Company	Direct	Steam Revenues
6/10/1999	HR-99-245	St. Joseph Light & Power Company	Rebuttal	Fuel Inventories, Rate Case Expense
6/10/1999	GR-99-246	St. Joseph Light & Power Company	Rebuttal	Rate Case Expense
6/10/1999	ER-99-247 – EC-98-573	St. Joseph Light & Power Company	Rebuttal	Fuel Price, Fuel Inventories, Rate Case Expense
6/22/1999	HR-99-245	St. Joseph Light & Power Company	Surrebuttal	Fuel Inventory, Possible Loss on the Sale of No. 6 Fuel Oil, Rate Case Expense

Date Filed	Case Number	Company Name	Exhibit	Issue
6/22/1999	GR-99-246	St. Joseph Light & Power Company	Surrebuttal	Rate Case Expense
6/22/1999	ER-99-247 – EC-98-573	St. Joseph Light & Power Company	Surrebuttal	Fuel Price, Fuel Inventories, Possible Loss on the Sale of No. 6 Fuel Oil, Rate Case Expense
5/2/2000	EM-2000-292	UtiliCorp United Inc. / St. Joseph Light and Power	Rebuttal	Merger Savings
6/21/2000	EM-2000-369	UtiliCorp United Inc. / Empire District Electric Company	Rebuttal	Merger Savings
10/11/2000	EO-2000-845	St. Joseph Light and Power Company	Rebuttal	Accounting Authority Order
10/23/2000	EO-2000-845	St. Joseph Light and Power Company	Revised Rebuttal	Accounting Authority Order
11/30/2000	TT-2001-115	Green Hills Telephone Corporation	Rebuttal	Revenue Requirements
2001	TC-2001-401	Green Hills Telephone Corporation	Direct	Revenue Requirement
4/3/2001	ER-2001-299	The Empire District Electric Company	Direct	Fuel Stock Inventory Levels
4/3/2001	ER-2001-299	The Empire District Electric Company	Direct	Fuel and Purchase Power Expenses
5/17/2001	ER-2001-299	The Empire District Electric Company	Surrebuttal	Fuel and Purchased Power
8/7/2001	ER-2001-299	The Empire District Electric Company	True-up Direct	Fuel and Purchased Power Expense
8/7/2001	ER-2001-299	The Empire District Electric Company	True-up Direct	Allowance for Funds Used During Construction
12/6/2001	ER-2001-672	UtiliCorp United Inc. d/b/a Missouri Public Service	Direct	Purchased Power Expense
1/8/2002	ER-2001-672/ EC-2002-265	UtiliCorp United Inc. d/b/a Missouri Public Service	Rebuttal	Purchase Power Expense, Fuel
1/22/2002	ER-2001-672/ EC-2002-265	UtiliCorp United Inc. d/b/a Missouri Public Service	Surrebuttal	Natural Gas Price
8/16/2002	ER-2002-424	The Empire District Electric Company	Direct	Rate Base, Plant in Service, Depreciation, Income Statement Adjustment, Income Taxes

Date Filed	Case Number	Company Name	Exhibit	Issue
12/9/2003	ER-2004-0034 HR-2004-0024	Aquila, Inc. d/b/a Aquila Networks- MPS and Aquila Networks – L&P	Direct	Purchased Power Analysis, Off- System Interchange Sales, Income Tax Expense
1/6/2004	GR-2004-0072	Aquila, Inc. d/b/a Aquila Networks- MPS and Aquila Networks – L&P	Direct	Revenue Annualization, Bad Debt Expense, Income Tax Expense
2/13/2004	GR-2004-0072	Aquila, Inc. d/b/a Aquila Networks- MPS and Aquila Networks – L&P	Rebuttal	Bad Debt Expense
3/11/2004	GR-2004-0072	Aquila, Inc. d/b/a Aquila Networks- MPS and Aquila Networks – L&P	Surrebuttal	Bad Debt Expense
10/14/2005	ER-2005-0436	Aquila, Inc. d/b/a Aquila Networks- MPS and Aquila Networks – L&P	Direct	Purchased Power Analysis, Off- System Interchange Sales, Income Tax Expense
10/14/2005	HR-2005-0450	Aquila, Inc, d/b/a Aquila Networks – L&P	Direct	Income Tax Expense
04/13/2006	HA-2006-0294	Trigen-Kansas City Energy Corporation	Rebuttal	Staff’s Position on Expansion
8/8/2006	ER-2006-0314	Kansas City Power and Light	Direct	Incentive Compensation, Supplemental Executive Retirement (SERP), Other Executive Bonuses, Maintenance Expense, Regulatory Expense, Accumulated Deferred Income Taxes – Rate Base Offset
10/6/2006	ER-2006-0314	Kansas City Power and Light	Surrebuttal	Incentive Compensation, Maintenance Expense
1/18/2007	ER-2007-0004	Aquila, Inc. d/b/a Aquila Networks- MPS and Aquila Networks – L&P	Direct	Purchased Power Analysis, Off- System Interchange Sales, Incentive Compensation

**List of Informal Cases Processed Under the Commission Informal
Rate Case Procedure**

I was the Lead Auditor on all but U.S. Water/Lexington and Raytown Water.

<u>Company Name</u>	<u>Case No.</u>	<u>Other Auditors</u>
West 16 th Street Sewer Company	SR-2008-0389	Bret Prenger
WPC Sewer Company	SR-2008-0388	Bret Prenger
Spokane Highlands Water Company	WR-2008-0314	Karen Herrington Keith Majors
Timber Creek Sewer Company	SR-2008-0080	Graham Vesely (left) (then) Phil Williams
Timber Creek Sewer Company	SR-2004-0532	None
Taney County Utilities	WR-96-418 SR-96-418	David Mansfield David Mansfield
Ozark Mountain Water Company	WR-96-237	None
Hickory Hills Water and Sewer Co.	WR-95-432 SR-95-432	Robert O'Keefe Brett Peter
Raytown Water Company	WR-92-85	Phil Williams (Lead)
U.S. Water / Lexington	WR999	Phil Williams (Lead)

Other Non-Rate Case Assignments

List of assigned cases in which I had primary responsibility for the Auditing Department scope of work, but for which testimony was not required. (NOTE: Cass County Telephone Company Case Nos. TO-2005-0237 and TC-2005-0357 were completed by several Staff auditors, including me.)

<u>Company Name</u>	<u>Case No.</u>	<u>Docket / Case Type</u>
Savannah Heights Industrial Treatment	SO-2008-0094	Sale
Aquila, Inc.	EO-2006-0309	Certificate
Missouri Gas Energy	GO-2006-0201	ISRS
Aquila, Inc.	EO-2006-0036	Sale
Missouri Gas Energy	GO-2005-0273	ISRS
Kansas City Power & Light	EO-2005-0270	Sale
Cass County Telephone Company	TC-2005-0357	Complaint
Cass County Telephone Company	TO-2005-0237	Investigation
Sendero SMGC	GM- 2005-0136	Acquisition
Missouri Gas Energy	GA-2005-0107	Certificate
Missouri Gas Energy	GA-2005-0053	Certificate
Missouri Gas Energy	GO-2005-0019	Acquisition
Trigen-Kansas City Energy Corp.	HM-2004-0618	Sale
Atmos Energy Corporation	GM-2004-0607	Acquisition
Emerald Pointe Utility Company	WA-2004-0582	Certificate
Emerald Pointe Utility Company	WA-2004-0581	Certificate
DOD-CO Enterprise / Shell Rock	WM-2004-0449	Sale (Water & Sewer)
Missouri Gas Energy	GA-2003-0492	Certificate
Wilden Heights Water Company	WO-2003-0086	Sale
Aquila, Inc.	EM-2003-0091	Sale
Missouri Public Service Company	EM-99-551	Sale
Savannah Heights Industrial Treatment	SA-98-294	Certificate
Kansas City Power & Light Co.	EM-97-305	Sale
Oregon Farmer's Mutual Telephone	TO-00-049	Investigation

Education, Background and Case Participation

Paul R. Harrison

I am a Utility Regulatory Auditor IV for the Missouri Public Service Commission (PSC or Commission).

I graduated from Park College, Kansas City, Missouri, where I earned a Bachelor of Science degree in Accounting and Management in July of 1995. I also earned an Associate degree in Missile Maintenance Technology from the Community College of the Air Force in June 1990.

Prior to coming to work at the Commission, I was the manager for Tool Warehouse Inc. for four and one-half years. As the manager, I supervised eight sales representatives and managed merchandise and inventory in excess of \$1.5 million.

Prior to that, I was in the United States Air Force (USAF) for 23 years. During my career in the USAF, I was assigned many different duty positions with varying levels of responsibility. I retired from active duty on May 1, 1994 as Superintendent of the 321st Strategic Missile Wing Missile Mechanical Flight. In that capacity, I supervised 95 missile maintenance technicians and managed assets valued in excess of \$50 million.

My duties at the Commission include performing audits of the books and records of regulated public utilities under the jurisdiction of the PSC, in conjunction with other Commission Staff (Staff) members. In that capacity, I am also required to prepare testimony and serve as a Staff expert witness on cases involving the ratemaking issues that I am assigned.

In conjunction with other members of the Staff, I examine information provided by the Company in response to Staff data requests, portions of the Company's general ledger, other Company financial and statistical reports, as well as workpapers supplied by the utilities to support their case filings.

I have performed duties as a Utility Regulatory Auditor within the Auditing Department at the Commission since January 18, 2000. In addition to acquiring general knowledge of these topics through my education, I've acquired experience in prior rate cases before the Commission as well as through formal and informal training.

I attended the National Association Regulatory Utilities Commissioner's (NARUC) Water Rate School in San Diego, California in May of 2000. I also attended NARUC's "On The Missouri" 2003 seminar conducted in Jefferson City, Missouri in January 2003.

I have successfully completed each of my assigned issues, as listed in the Schedule below, and have had the opportunity to interact with other auditors concerning these and other issues that involve the Auditing Department of the Commission.

I have attended in-house training classes, reviewed Auditing Department position papers, training manuals and technical manuals pertaining to the ratemaking issues in this and other cases.

I have reviewed the Commission's Report and Orders, testimony and transcripts of cases filed by this and other utilities within the jurisdiction of this Commission.

The Schedule below lists the cases in which I filed testimony, the issues that I have been assigned to and the small informal cases that I have completed.

CASE PROCEEDING/PARTICIPATION

PAUL R. HARRISON

COMPANY	CASE NO.	TESTIMONY/ISSUES
SUMMARY OF FORMAL CASES ASSIGNED		
Missouri American Water Company	WR-2008-0311	<p style="text-align: center;">October 2008</p> <p>Surrebuttal- Belleville Lab Allocations; Compensation for Services MAWC Provided to AWR</p> <p>Litigated- Corporate Allocations</p> <p>True-Up - Corporate Allocations; Income & Deferred Taxes</p>
Missouri American Water Company	WR-2008-0311	<p style="text-align: center;">August 2008</p> <p>Cost of Service Report- Corporate Allocations & Expenses; Belleville Lab Allocations; Compensation for Services MAWC Provided to AWR; Income & Deferred Taxes</p>
Laclede Gas Company		<p style="text-align: center;">In Progress</p> <p>Investigation of Affiliated Transactions, Corporate Allocations & Appropriate Time Charges Between Laclede's Regulated & Unregulated Subsidiaries</p>
Missouri Gas Energy	GU-2007-0480	<p style="text-align: center;">July 2008</p> <p>Rebuttal- AAO Manufactured Gas Plant</p> <p>Litigated- Manufactured Gas Plant</p>
Missouri Gas Energy	GU-2007-0480	<p style="text-align: center;">September 2007</p> <p>Memorandum – AAO Manufactured Gas Plant</p>
Missouri Gas Utility	GR-2008-0060	<p style="text-align: center;">February 2008</p> <p>Cost of Service Report- Revenue Requirement Run (EMS) Merger & Acquisition Costs (Start-Up Costs); Corporate Allocations; Income Taxes & Deferred Taxes</p>
Missouri Gas Energy	GR-2006-0422	<p style="text-align: center;">November 2006</p> <p>Rebuttal- Environmental Response Fund, Manufactured Gas Plant</p> <p>Litigated- Manufactured Gas Plant</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
Missouri Gas Energy	GR-2006-0422	<p style="text-align: center;">October 2006</p> <p>Direct– Revenues; Purchased Gas Adjustments; Bad Debt Expense; ECWR AAO Bad Debt; Rent; Pensions & OPEBS; Income Taxes; Franchise Taxes; Manufactured Gas Plant, and Case Reconciliation</p> <p>Litigated- Emergency Cold Weather Rule</p> <p>True-Up - Revenues; Bad Debt Expense; Pensions</p> <p>& OPEBS; Income Taxes</p>
Empire Electric Company	ER-2006-0315	<p style="text-align: center;">July 2006</p> <p>Rebuttal- Storm Damage Tracker</p>
Empire Electric Company	ER-2006-0315	<p style="text-align: center;">June 2006</p> <p>Direct- Tree Trimming Expense and Construction Over-Run Costs</p>
Missouri Pipeline & Missouri Gas Company LLC	GC-2006-0378	<p style="text-align: center;">November 2006</p> <p>Plant in Service, Depreciation Reserve, Depreciation Expense, Transactions & Acquisition Costs and Income Taxes</p>
New Florence Telephone	TC-2006-0184	<p style="text-align: center;">October 2006</p> <p>Plant in Service; Depreciation Reserve; Depreciation Expense; Plant Overage; and Materials & Supplies</p>
Cass County Telephone	TC-2005-0357	<p style="text-align: center;">July 2006</p> <p>Plant in Service; Depreciation Reserve; Depreciation Expense; Plant Overage; Plant Held for Future Use and Missouri Universal Service Fund</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
Cass County Telephone & New Florence Telephone Fraud Investigation Case	TO-2005-0237	<p style="text-align: center;">May 2006</p> Fraud Investigation case involving Cass County Telephone and New Florence Telephone
Missouri Gas Energy	GR-2004-0209	<p style="text-align: center;">June 2004</p> <p style="text-align: center;">Surrebuttal - Revenues and Bad Debt Expense</p> <p style="text-align: center;">True-Up - Revenues; Bad Debt Expense; Income Taxes</p>
Missouri Gas Energy	GR-2004-0209	<p style="text-align: center;">May 2004</p> <p>Rebuttal - Revenues; Bad Debt Expense; and Manufactured Gas Plant</p> <p>Litigated- Manufactured Gas Plant</p>
Missouri Gas Energy	GR-2004-0209	<p style="text-align: center;">April 2004</p> <p>Direct – Revenues; Purchased Gas Adjustments; Bad Debt Expense; Medical Expense; Rents; and Income Taxes</p>
Union Electric Company d/b/a AmerenUE (Gas)	GR-2003-0517	<p style="text-align: center;">October 2003</p> <p>Direct – Corporate Allocations; UEC Missouri Gas Allocations; CILCORP Allocations; Rent Expense; Maintenance of General Plant Expense; Lease Agreements; and Employee Relocation Expense</p>
Union Electric Company d/b/a AmerenUE	EC-2002-1	<p style="text-align: center;">June 2002</p> <p>Surrebuttal - Coal Inventory; Venice Power Plant Fire; Tree Trimming Expense; and Automated Meter Reading Service</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
Laclede Gas Company	GR-2002-356	<p style="text-align: center;">June 2002</p> <p>Direct - Payroll; Payroll Taxes; 401k Pension Plan; Health Care Expenses; Pension Plan Trustee Fees; and Clearing Account:</p> <p>True- Up – Payroll; Payroll Taxes; and Clearing Accounts</p>
Union Electric Company d/b/a AmerenUE (2 nd period, 3 rd EARP)	EC-2002-1025	<p style="text-align: center;">April 2002</p> <p>Direct - Revenue Requirement Run; Plant in Service; Depreciation Reserve; Other Rate Base items; Venice Power Plant Fire expenditures; Tree Trimming Expense; and Coal Inventory</p>
<p>2nd Complaint Case, Union Electric Company d/b/a AmerenUE</p> <p>New Test Year ordered by the Commission.</p>	EC-2002-1	<p style="text-align: center;">March 2002</p> <p>Direct - Materials and Supplies; Prepayments; Fuel Inventory; Customer Advances for Construction; Customer Deposits; Plant in Service; Depreciation Reserve; Venice Power Plant Fire Expenditures; Tree-Trimming Expense; Automated Meter Reading Expense; Customer Deposit Interest Expense; Year 2000 Computer Modification Expense; Regulatory Advisor’s Consulting Fees; and Property Taxes</p> <p>Deposition – April 11, 2002</p>
1 st Complaint Case, Union Electric Company d/b/a AmerenUE	EC-2002-1	<p style="text-align: center;">July 2001</p> <p>Direct - Materials and Supplies; Prepayments; Fuel Inventory; Customer Advances for Construction; Customer Deposits; Plant in Service; Depreciation Reserve; Power Plant Maintenance Expense; Tree-Trimming Expense; Automated Meter Reading Expense; Customer Deposit Interest Expense; Year 2000 Computer Modification Expense; Computer Software Expense; Regulatory Advisor’s Consulting Fees; Board of Directors Advisor’s Fees and Property Taxes.</p> <p>Deposition – November 27 2001</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
Union Electric Company d/b/a AmerenUE (2 nd period, 2 nd EARP)	EC-2001-431	February 2001 Coal Inventory
Union Electric Company d/b/a AmerenUE (Gas)	GR-2000-512	August 2000 Direct - Cash Working Capital; Advertising Expense; Missouri PSC Assessment; Dues and Donations; Automated Meter Reading Expenses; Computer System Software Expenses (CSS); Computer System Software Expenses (Y2K); Computer System Software Expenses (EMPRV); Generation Strategy Project Expenses; Regulatory Advisor's Consulting fees and Board of Directors Advisor's fees.
SUMMARY OF INFORMAL CASES ASSIGNED		
Tri-State Water Company	QW-2008-0010	May 2008 Payroll; rent expense; miscellaneous maintenance expenses; Rate Base and Income Taxes.
Big Island Water & Sewer	WA-2006-0480 SA-2006-0482	January 2007 Direct - Certificate of Necessitate Application Case; Cost of Service; All Revenues & Expenses related to Big Island Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items. Lead Auditor
Aqua Missouri Water and Sewer	QS-2005-0008 QW-2005-009 QS-2005-0010 QW-2005-0011	October 2006 All Revenues & Expenses related to Aqua MO Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items. Lead Auditor

COMPANY	CASE NO.	TESTIMONY/ISSUES
Lake Region Water and Sewer Certificate Case	WA-2005-0463	<p align="center">October 2006</p> <p>Certificate of Necessitate Application Case</p> <p>Lead Auditor</p>
Tri-State Utility Inc.	WA-2006-0241	<p align="center">May 2006</p> <p>Certificate of Necessitate Application Case</p> <p>Lead Auditor</p>
Osage Water Company Environmental Utilities Missouri American Water	WO-2005-0086	<p align="center">February 2005</p> <p>Rate Base; Cost of Service; Income Statement Items; Pre-Post Sale of OWC, Sale of EU Assets to MAWC</p>
North Suburban Water & Sewer	WF-2005-0164	<p align="center">December 2004</p> <p>Sale of All Stocks of Lake Region Water & Sewer to North Suburban Water & Sewer, Value of Rate Base Assets, Acquisition Premium</p> <p>Lead Auditor</p>
Mill Creek Sewer	SR-2005-0116	<p align="center">December 2004</p> <p>Cost of Service; All Revenues & Expenses related to Mill Creek Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items.</p> <p>Lead Auditor</p>
Roark Water and Sewer	WR-2005-0153 SR-2005-0154	<p align="center">September 2004</p> <p>Cost of Service; All Revenues & Expenses related to Roark Water & Sewer; Plant in Service; Depreciation Reserve & other Rate Base Items.</p> <p>Lead Auditor</p>

COMPANY	CASE NO.	TESTIMONY/ISSUES
Osage Water Company	WT-2003-0583 SR-2003-0584	<p style="text-align: center;">December 2003</p> Cost of Service; All Revenues & Expenses related to Osage Water; Plant in Service; Depreciation Reserve & other Rate Base Items
SUMMARY OF NON-CASE RELATED AUDITS ASSIGNED		
January 2006 – Environmental Utilities and Osage Water Company Audit Concerning Provision of Service to Eagle Woods Subdivision and Disconnect Notice		
November 2004 - Internal Audit of Public Service Commission (PSC) Fixed Assets, Physical Inventory Control Process and Location of Assets		

Karen Herrington

Educational and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor II for the Missouri Public Service Commission (Commission). I was employed by the Commission in April 2007. Previously, I was employed by AT&T as a Regulatory Complaint Manager from December 1999 to February 2007. In that capacity I was responsible for addressing consumer and business complaints filed with various state and federal regulatory agencies. I earned a Bachelor of Science degree in Management Accounting from Park University in May 2005. I am currently enrolled in a master's program at Park University. I am seeking a Masters in Business Administration with an expected graduation in May 2009.

As a Utility Regulatory Auditor, I perform rate audits and prepare miscellaneous filings as ordered by the Commission. In addition, I review all exhibits and testimony on assigned issues, develop accounting adjustments and issue positions which are supported by workpapers and written testimony. For cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Other cases I have been assigned are listed below:

Case/Tracking Number	Company Name - Issue
QW-2008-0003	Spokane Highlands Water Company
GO-2008-0113	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)
HR-2008-0003	Trigen-Kansas City Energy Corporation

Charles R. Hyneman

Educational and Employment Background and Credentials

I am employed as a Utility Regulatory Auditor V for the Missouri Public Service Commission (Commission). Prior to serving with the Commission I served 12 years on active duty in the United States Air Force in the missile operations and contracting career fields. I was promoted to the rank of Captain in 1989. I was honorably discharged from the Air Force in December 1992 and joined the Commission Staff in April 1993.

I have approximately 16 year experience in the field of utility rate regulation. During my tenure at the Commission I have been involved in and testified before the Commission in numerous utility rate cases and several utility merger and acquisition cases.

I was awarded a Masters of Business Administration from the University of Missouri at Columbia in 1988. I also earned a Bachelor of Science degree (cum laude) with a double major in Accounting and Business Administration from Indiana State University in 1985. For the past 14 years I have been a licensed Certified Public Accountant (CPA) licensed in Missouri.

CHARLES R. HYNEMAN

CASE PARTICIPATION

Date Filed	Case Name	Case Number	Issue	Exhibit
09/24/2007	Kansas City Power and Light Company	ER-2007-0291	Miscellaneous A&G Expense	Surrebuttal
7/24/2007	Kansas City Power and Light Company	ER-2007-0291	Miscellaneous	Staff COS Report
07/24/2007	Kansas City Power and Light Company	ER-2007-0291	Talent Assessment, Severance, Hawthorn V Subrogation Proceeds	Direct
03/20/2007	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Hedging Policy Plant Capacity	Surrebuttal
02/20/2007	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Natural Gas Prices	Rebuttal
01/18/2007	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004	Fuel Prices Corporate Allocation	Direct
11/07/2006	Kansas City Power and Light Company	ER-2006-0314	Fuel Prices	True-Up
10/06/2006	Kansas City Power and Light Company	ER-2006-0314	Severance, SO ₂ Liability, Corporate Projects	Surrebuttal
08/08/2006	Kansas City Power and Light Company	ER-2006-0314	Fuel Prices Miscellaneous Adjustments	Direct
12/13/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Natural Gas Prices; Supplemental Executive Retirement Plan Costs; Merger Transition Costs	Surrebuttal
12/13/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR-2005-0450	Natural Gas Prices; Supplemental Executive Retirement Plan Costs; Merger Transition Costs	Surrebuttal
11/18/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Natural Gas Prices	Rebuttal
10/14/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2005-0436	Corporate Allocations, Natural Gas Prices Merger Transition Costs	Direct
10/14/2005	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR-2005-0450	Corporate Allocations, Natural Gas Prices Merger Transition Costs	Direct
02/15/2005	Missouri Gas Energy	GU20050095	Accounting Authority Order	Direct
01/14/2005	Missouri Gas Energy	GU20050095	Accounting Authority Order	Direct

CHARLES R. HYNEMAN

CASE PARTICIPATION

Date Filed	Case Name	Case Number	Issue	Exhibit
06/14/2004	Missouri Gas Energy	GR20040209	Alternative Minimum Tax; Stipulation Compliance; NYC Office; Executive Compensation; Corporate Incentive Compensation; True-up Audit; Pension Expense; Cost of Removal; Lobbying.	Surrebuttal
04/15/2004	Missouri Gas Energy	GR20040209	Pensions and OPEBs; True-Up Audit; Cost of Removal; Prepaid Pensions; Lobbying Activities; Corporate Costs; Miscellaneous Adjustments	Direct
02/13/2004	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR20040024	Severance Adjustment; Supplemental Executive Retirement Plan; Corporate Cost Allocations	Surrebuttal
02/13/2004	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER20040034	Severance Adjustment; Corporate Cost Allocations; Supplemental Executive Retirement Plan	Surrebuttal
01/06/2004	Aquila, Inc.	GR20040072	Corporate Allocation Adjustments; Reserve Allocations; Corporate Plant	Direct
12/09/2003	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	HR20040024	Current Corporate Structure; Aquila's Financial Problems; Aquila's Organizational Structure in 2001; Corporate History; Corporate Plant and Reserve Allocations; Corporate Allocation Adjustments	Direct
12/09/2003	Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER20040034	Corporate Plant and Reserve Allocations; Corporate Allocation Adjustments; Aquila's Financial Problems; Aquila's Organizational Structure in 2001; Corporate History; Current Corporate Structure	Direct
03/17/2003	Southern Union Co. d/b/a Missouri Gas Energy	GM20030238	Acquisition Detriment	Rebuttal

CHARLES R. HYNEMAN

CASE PARTICIPATION

Date Filed	Case Name	Case Number	Issue	Exhibit
08/16/2002	The Empire District Electric Company	ER2002424	Prepaid Pension Asset; FAS 87 Volatility; Historical Ratemaking Treatments-Pensions & OPEB Costs; Pension Expense-FAS 87 & OPEB Expense-FAS 106; Bad Debt Expense; Sale of Emission Credits; Revenues	Direct
04/17/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service & St. Joseph Light & Power	GO2002175	Accounting Authority Order	Rebuttal
01/22/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER2001265	Acquisition Adjustment	Surrebuttal
01/22/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	EC2001265	Acquisition Adjustment; Corporate Allocations;	Surrebuttal
01/08/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	EC2002265	Acquisition Adjustment	Rebuttal
01/08/2002	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER2001672	Acquisition Adjustment	Rebuttal
12/06/2001	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER2001672	Corporate Allocations	Direct
12/06/2001	UtiliCorp United, Inc. d/b/a Missouri Public Service	EC2002265	Corporate Allocations	Direct
04/19/2001	Missouri Gas Energy, a Division of Southern Union Company	GR2001292	Revenue Requirement; Corporate Allocations; Income Taxes; Miscellaneous Rate Base Components; Miscellaneous Income Statement Adjustments	Direct
11/30/2000	Holway Telephone Company	TT2001119	Revenue Requirements	Rebuttal

CHARLES R. HYNEMAN

CASE PARTICIPATION

Date Filed	Case Name	Case Number	Issue	Exhibit
06/21/2000	UtiliCorp United, Inc. / Empire District Electric Company	EM2000369	Merger Accounting Acquisition	Rebuttal
05/02/2000	UtiliCorp United, Inc. / St. Joseph Light and Power	EM2000292	Deferred Taxes; Acquisition Adjustment; Merger Benefits; Merger Premium; Merger Accounting; Pooling of Interests	Rebuttal
03/01/2000	Atmos Energy Company and Associated Natural Gas Company	GM2000312	Acquisition Detriments	Rebuttal
09/02/1999	Missouri Gas Energy	GO99258	Accounting Authority Order	Rebuttal
04/26/1999	Western Resources Inc. and Kansas City Power and Light Company	EM97515	Merger Premium; Merger Accounting	Rebuttal
07/10/1998	Missouri Gas Energy, a Division of Southern Union Company	GR98140	SLRP AAOs; Reserve; Deferred Taxes; Plant	True-Up
05/15/1998	Missouri Gas Energy, a Division of Southern Union Company	GR98140	SLRP AAOs; Automated Meter Reading (AMR)	Surrebuttal
04/23/1998	Missouri Gas Energy, a Division of Southern Union Company	GR98140	Service Line Replacement Program; Accounting Authority Order	Rebuttal
03/13/1998	Missouri Gas Energy, a Division of Southern Union Company	GR98140	Miscellaneous Adjustments; Plant; Reserve; SLRP; AMR; Income and Property Taxes;	Direct
11/21/1997	UtiliCorp United, Inc. d/b/a Missouri Public Service	ER97394	OPEB's; Pensions	Surrebuttal
08/07/1997	Associated Natural Gas Company, Division of Arkansas Western Gas Company	GR97272	FAS 106 and FAS 109 Regulatory Assets	Rebuttal
06/26/1997	Associated Natural Gas Company, Division of Arkansas Western Gas Company	GR97272	Property Taxes; Store Expense; Material & Supplies; Deferred Tax Reserve; Cash Working Capital; Postretirement Benefits; Pensions; Income Tax Expense	Direct

CHARLES R. HYNEMAN**CASE PARTICIPATION**

Date Filed	Case Name	Case Number	Issue	Exhibit
10/11/1996	Missouri Gas Energy	GR96285	Income Tax Expense; AAO Deferrals; Acquisition Savings	Surrebuttal
09/27/1996	Missouri Gas Energy	GR96285	Income Tax Expense; AAO Deferrals; Acquisition Savings	Rebuttal
08/09/1996	Missouri Gas Energy	GR96285	Income Tax Expense; AAO Deferrals; Acquisition Savings	Direct
05/07/1996	Union Electric Company	EM96149	Merger Premium	Rebuttal
04/20/1995	United Cities Gas Company	GR95160	Pension Expense; OPEB Expense; Deferred Taxes; Income Taxes; Property Taxes	Direct
05/16/1994	St. Joseph Light & Power Company	HR94177	Pension Expense; Other Postretirement Benefits	Direct
04/11/1994	St. Joseph Light & Power Company	ER94163	Pension Expense; Other Postretirement Benefits	Direct
08/25/1993	United Telephone Company of Missouri	TR93181	Cash Working Capital	Surrebuttal
08/13/1993	United Telephone Company of Missouri	TR93181	Cash Working Capital	Rebuttal
07/16/1993	United Telephone Company of Missouri	TR93181	Cash Working Capital; Other Rate Base Components	Direct

Lisa A. Kremer

Education

Master's Degree in Business Administration
Lincoln University, Jefferson City, MO – May 1989

Bachelor of Science Degree in Public Administration
Lincoln University, Jefferson City, MO – July 1983

Professional Certifications

Certified Internal Auditor (CIA) February 1997

Professional Experience

Missouri Public Service Commission, Jefferson City, MO

February 1998 – Present

November 1986 – October 1997

Manager, Engineering and Management Services Department, February 2000

Prior to 2000, Utility Management Analyst III, II, and I

Missouri Highway Department, Jefferson City, MO

October 1997 – January 1998

Audit Manager

Lincoln University, Jefferson City, MO

April 1983- October 1986

Institutional Researcher

Columbia College, Jefferson City, MO

Fall 1990

Instructor – Management Principles

CASE PROCEEDING PARTICIPATION

LISA A. KREMER

PARTICIPATION		TESTIMONY
COMPANY	CASE NO.	ISSUES
Laclede Gas Company	GT-2009-0026	Rebuttal – Quality of Service
Laclede Gas Company	ER-2007-0291	Cost of Service Report Rebuttal – Quality of Service
Atmos Energy Company	GR-2006-0387	Direct – Quality of Service Report – Staff Response to Commission Order
Aquila, Inc.	GR-2004-0072	Direct - Quality of Service
Aquila, Inc.	ER-2004-0034 & HR-2004-0024	Direct - Quality of Service Rebuttal – Quality of Service
Laclede Gas Company	GR-2002-356	Rebuttal – Expense Decommissioning
Missouri Gas Energy	GR-2001-292	Rebuttal – Customer Service
UtiliCorp United Inc. / Empire District Electric Company	EM-2000-369	Rebuttal – Customer Service
Atmos Energy Company / Associated Natural Gas Company	GM-2000-312	Rebuttal – Customer Service
Raytown Water Company	WR-94-211	Rebuttal - Management Audit

Manisha Lakhanpal

Present Position: Regulatory Economist III

I joined Missouri Public Service Commission in August 2007 as a Regulatory Economist II in the Economic Analysis Section of the Energy Department, Operations Division.

Educational Background:

In December 2005, I graduated with a Masters of Science in Applied Economics, specializing in Electricity, Natural Gas and Telecommunication, from Illinois State University, Normal, Illinois. I have a Post Graduate Diploma in Business Management from Chetana's Institute of Management and Research, Mumbai, and an undergraduate degree in Political Science and History from University of Delhi, New Delhi, India.

Work Experience:

I first joined Missouri Public Service Commission as an intern in 2006 (May 2006 - August 2006). Prior to returning to PSC I was employed by the Indiana Utility Regulatory Commission, Indianapolis, as a Utility Analyst (September 2006- August 2007). During my time in Indiana I worked on a variety of cases and projects, including a major rate case, wholesale power cost trackers for municipal utilities, environmental cost recovery cases, a certificate of need for the first wind power project in Indiana as well as a related case involving the purchase of output from the facility, and annual report to the legislature on the state of the industry in Indiana.

In the summer of 2005 (May 2005-July 2005), I worked as an Intern at Commonwealth Edison, Chicago, on projects related to deregulation of electric markets in Illinois.

In India, I have worked as an Operations Executive for an insurance company (June 2001 - December 2003).

Case Proceeding Participation

Company	Case Number	Issue
Missouri Gas Utility	GR-2008-0060	Weather normal variables for weather normalization
The Empire District Electric Company	ER-2008-0093	Weather normal variables for weather normalization and Large Customer Analysis
Trigen-Kansas City Energy Corporation-(Steam/Heat)	HR-2008-0300	Weather normal variables and weather normalization factors
Ameren UE	ER-2008-0318	Weather normal variables for weather normalization and Large Customer Analysis

SHAWN E. LANGE

PRESENT POSITION:

I am a Utility Engineering Specialist III in the Engineering Analysis Section, Energy Department, Utility Operations Division.

EDUCATIONAL BACKGROUND AND WORK EXPERIENCE:

In December 2002, I received a Bachelor of Science Degree in Mechanical Engineering from the University of Missouri, at Rolla. I joined the Commission Staff in January 2005. I am a registered Engineer-in-Training in the State of Missouri.

TESTIMONY FILED:

Case Number	Testimony	Utility Company	Issue
ER-2005-0436	Direct	Aquila Inc.	Weather Normalization
	Rebuttal		Weather Normalization
	Surrebuttal		Weather Normalization
ER-2006-0315	Direct	Empire District Electric Company	Weather Normalization
	Rebuttal		Weather Normalization
ER-2006-0314	Direct	Kansas City Power & Light Company	Weather Normalization
	Surrebuttal		Weather Normalization
ER-2007-0002	Direct	Union Electric Company d/b/a AmerenUE	Weather Normalization
ER-2007-0004	Direct	Aquila Inc.	Weather Normalization
ER-2007-0291	Staff Report	Kansas City Power & Light Company	Weather Normalization
	Rebuttal		Weather Normalization
ER-2008-0093	Staff Report	Empire District Electric Company	Weather Normalization
ER-2008-0318	Staff Report	Union Electric Company d/b/a AmerenUE	Weather Normalization

Keith A. Majors

Educational and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor II for the Missouri Public Service Commission (Commission). I was employed by the Commission in June 2007. I earned a Bachelor of Science degree in Accounting from Truman State University in May 2007.

As a Utility Regulatory Auditor, I perform rate audits and prepare miscellaneous filings as ordered by the Commission. In addition, I review all exhibits and testimony on assigned issues, develop accounting adjustments and issue positions which are supported by workpapers and written testimony. For cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Other cases I have been assigned are listed below:

Case/Tracking Number	Company Name - Issue
QW-2008-0003	Spokane Highlands Water Company
GO-2008-0113	Missouri Gas Energy - Infrastructure Service Replacement Surcharge (ISRS)
HR-2008-0003	Trigen-Kansas City Energy Corporation

Adam C. McKinnie

Present Position: Regulatory Economist III, Resource Analysis Section, Energy Department

Work Experience:

I joined Missouri Public Service Commission in April 2002 as a Regulatory Economist in the Economic Analysis Section of the Telecommunications Department. I began working on demand side energy issues in October 2007 as a half-time member of the Economic Analysis Section of the Energy Department. In June 2008 I began work in the new Resource Analysis Section of the Energy Department, specializing in demand side issues.

Educational Background:

I hold a Bachelor of Arts degree in English and Economics that I received from Northeast Missouri State University (now called Truman State University) in May 1997. I also hold a Master of Science degree in Economics (with electives in Labor, Tax, and Industrial Organization) that I received from the University of Illinois in May 2000.

Cases in which I have filed testimony:

- **TO-2003-0531**, *In the Matter of the Application of Missouri RSA No. 7 Limited Partnership, d/b/a Mid-Missouri Cellular, for Designation as a Telecommunications Company Carrier Eligible for Federal Universal Service Support Pursuant to Section 254 of the Telecommunications Act of 1996*
- **TO-2005-0384**, *Application of USCOC of Greater Missouri, LLC For Designation As An Eligible Telecommunications Carrier Pursuant To The Telecommunications Act Of 1996*
- **TO-2004-0527**, *In the Matter of the Application of WWC License, LLC, d/b/a CellularOne(R), for Designation as an Eligible Telecommunications Carrier, and Petition for Redefinition of Rural Telephone Company Service Areas*
- **TO-2005-0325**, *In the Matter of the Third Application of Missouri RSA No. 7 Limited Partnership d/b/a Mid-Missouri Cellular for Designation as a Telecommunications Company Carrier Eligible for Federal Universal Service Support pursuant to § 254 of the Telecommunications Act of 1996*
- **TO-2006-0172**, *In the Matter of the Application of Missouri RSA No. 5 Partnership for Designation as a Telecommunications Company Carrier Eligible for Federal Universal Service Support Pursuant to § 254 of the Telecommunications Act of 1996*
- **TO-2005-0466**, *In the Matter of the Application of Northwest Missouri Cellular Limited Partnership for Designation as a Telecommunications Company Carrier Eligible for Federal Universal Service Support Pursuant to § 254 of the Telecommunications Act of 1996*

Adam C. McKinnie

- **IO-2003-0281** *In the Matter of the Investigation of the State of Competition in the Exchanges of Sprint Missouri, Inc.*
- **TO-2005-0035**, *In the Matter of the Second Investigation into the State of Competition in the Exchanges of Southwestern Bell Telephone, L.P., d/b/a SBC Missouri*
- **IO-2006-0316**, *In the Matter of CenturyTel of Missouri, LLC's Request for Competitive Classification Pursuant to Section 392.245.5, RSMo. (2005)*
- **IO-2006-0317**, *In the Matter of Spectra Communications Group, LLC d/b/a CenturyTel's Request for Competitive Classification Pursuant to Section 392.245.5, RSMo. (2005)*
- **TO-2005-0423**, *In the Matter of the Application of Chariton Valley Telecom Corporation for Designation as a Telecommunications Carrier Eligible for Federal Universal Service Support Pursuant to 254 of the Telecommunications Act of 1996*
- **TT-2006-0474**, *In the Matter of McLeodUSA Telecommunications Services, Inc.'s Tariff Filing to Increase its Missouri Intrastate Access Rates*
- **TO-2007-0301**, *In The Matter of Embarq Missouri, Inc. Application for Competitive Classification Under Section 392.245.5 RSMo. (2005)*

David Murray

Educational and Employment Background and Credentials

I am employed as a Utility Regulatory Auditor IV for the Missouri Public Service Commission (Commission). I accepted the position of a Public Utility Financial Analyst in June 2000 and my position was reclassified in August 2003 to an Auditor III. I briefly served as Interim Manager of the Financial Analysis Department in April 2006 and accepted the position of Auditor IV, effective July 1, 2006. I was employed by the Missouri Department of Insurance in a regulatory position before I began my employment at the Missouri Public Service Commission.

In May 1995, I earned a Bachelor of Science degree in Business Administration with an emphasis in Finance and Banking, and Real Estate from the University of Missouri-Columbia. I earned a Masters in Business Administration from Lincoln University in December 2003.

I have been awarded the professional designation Certified Rate of Return Analyst (CRRA) by the Society of Utility and Regulatory Financial Analysts (SURFA). This designation is awarded based upon experience and successful completion of a written examination, which I completed during my attendance at a SURFA conference in April 2007.

I am pursuing the Chartered Financial Analyst (CFA) designation. I passed the examinations for Levels I and II of the CFA Program and I am currently a Level III candidate. In order to receive the CFA designation, I must pass the Level III examination and also have four years of relevant professional work experience.

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
08/01/2008	HR-2008-0300	Trigen-Kansas City Energy Corporation	Cost of Service Report	Rate of Return Capital Structure
01/18/2008	GR-2008-0060	Missouri Gas Utility, Inc.	Cost of Service Report	Rate of Return Capital Structure
07/31/2007	WR-2007-0216	Missouri-American Water Company	Surrebuttal	Rate of Return Capital Structure
07/13/2007	WR-2007-0216	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
06/05/2007	WR-2007-0216	Missouri-American Water Company	Direct	Rate of Return Capital Structure
12/27/2006	GR-2006-0422	Missouri Gas Energy	True-up Direct	Rate of Return Capital Structure
12/11/2006	GR-2006-0422	Missouri Gas Energy	Surrebuttal	Rate of Return Capital Structure
11/21/2006	GR-2006-0422	Missouri Gas Energy	Rebuttal	Rate of Return Capital Structure
10/13/2006	GR-2006-0422	Missouri Gas Energy	Direct	Rate of Return Capital Structure
08/18/2006	ER-2006-0315	Empire District Electric Co.	Surrebuttal	Rate of Return Capital Structure
07/28/2006	ER-2006-0315	Empire District Electric Co.	Rebuttal	Rate of Return Capital Structure
06/23/2006	ER-2006-0315	Empire District Electric Co.	Direct	Rate of Return Capital Structure
12/13/2005	ER-2005-0436	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Surrebuttal	Rate of Return Capital Structure
11/18/2005	ER-2005-0436	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Rebuttal	Rate of Return Capital Structure
10/14/2005	ER-2005-0436	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Direct	Rate of Return Capital Structure
11/24/2004	ER-2004-0570	Empire District Electric Co.	Surrebuttal	Rate of Return Capital Structure
11/04/2004	ER-2004-0570	Empire District Electric Co.	Rebuttal	Rate of Return

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
				Capital Structure
09/20/2004	ER-2004-0570	Empire District Electric Co.	Direct	Rate of Return
07/19/2004	GR-2004-0209	Missouri Gas Energy	True-Up Direct	Rate of Return Capital Structure
06/14/2004	GR-2004-0209	Missouri Gas Energy	Surrebuttal	Rate of Return Capital Structure
05/24/2004	GR-2004-0209	Missouri Gas Energy	Rebuttal	Rate of Return Capital Structure
04/15/2004	GR-2004-0209	Missouri Gas Energy	Direct	Rate of Return Capital Structure
03/11/2004	IR-2004-0272	Fidelity Telephone Company	Direct	Rate of Return Capital Structure
02/13/2004	GR-2004-0072	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Rebuttal	Rate of Return Capital Structure
02/13/2004	ER-2004-0034	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Surrebuttal	Rate of Return Capital Structure
02/13/2004	HR-2004-0024	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks-L&P	Surrebuttal	Rate of Return Capital Structure
01/26/2004	HR-2004-0024	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks L&P	Rebuttal	Rate of Return Capital Structure
01/26/2004	ER-2004-0034	Aquila, Inc. dba Aquila Networks-MPS and Aquila Networks L&P	Rebuttal	Rate of Return Capital Structure
01/09/2004	WT-2003-0563	Osage Water Company	Rebuttal	Rate of Return Capital Structure
01/09/2004	ST-2003-0562	Osage Water Company	Rebuttal	Rate of Return Capital Structure
01/06/2004	GR-2004-0072	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/19/2003	ST-2003-0562	Osage Water Company	Direct	Rate of Return Capital Structure
12/19/2003	WT-2003-0563	Osage Water Company	Direct	Rate of Return Capital Structure
12/09/2003	ER-2004-0034	Aquila, Inc.	Direct	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
12/09/2003	HR-2004-0024	Aquila, Inc.	Direct	Rate of Return Capital Structure
12/05/2003	WC-2004-0168	Missouri-American Water Co	Surrebuttal	Rate of Return Capital Structure
12/05/2003	WR-2003-0500	Missouri-American Water Co	Surrebuttal	Rate of Return Capital Structure
11/10/2003	WR-2003-0500	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
11/10/2003	WC-2004-0168	Missouri-American Water Company	Rebuttal	Rate of Return Capital Structure
10/03/2003	WC-2004-0168	Missouri-American Water Company	Direct	Rate of Return Capital Structure
10/03/2003	WR-2003-0500	Missouri-American Water Company	Direct	Rate of Return Capital Structure
03/17/2003	GM-2003-0238	Southern Union Co. dba Missouri Gas Energy	Rebuttal	Insulation
10/16/2002	ER-2002-424	The Empire District Electric Company	Surrebuttal	Rate of Return Capital Structure
09/24/2002	ER-2002-424	The Empire District Electric Company	Rebuttal	Rate of Return Capital Structure
08/16/2002	ER-2002-424	The Empire District Electric Company	Direct	Rate of Return Capital Structure
08/06/2002	TC-2002-1076	BPS Telephone Company	Direct	Rate of Return Capital Structure
01/22/2002	EC-2002-265	UtiliCorp United Inc. dba Missouri Public Service	Surrebuttal	Rate of Return Capital Structure
01/22/2002	ER-2001-265	UtiliCorp United Inc. dba Missouri Public Service	Surrebuttal	Rate of Return Capital Structure
01/08/2002	ER-2001-672	UtiliCorp United Inc. dba Missouri Public Service	Rebuttal	Rate of Return Capital Structure
01/08/2002	EC-2002-265	UtiliCorp United Inc. dba Missouri Public Service	Rebuttal	Rate of Return Capital Structure
12/06/2001	ER-2001-672	UtiliCorp United Inc. dba Missouri Public Service	Direct	Rate of Return Capital Structure
12/06/2001	EC-2002-265	UtiliCorp United Inc. dba Missouri Public Service	Direct	Rate of Return Capital Structure
05/22/2001	GR-2001-292	Missouri Gas Energy, A Division of Southern Union Company	Rebuttal	Rate of Return Capital Structure

CASE PROCEEDING PARTICIPATION

DAVID MURRAY

Date Filed	Case Number	Company Name	Testimony Type	Issue(s)
04/19/2001	GR-2001-292	Missouri Gas Energy, A Division of Southern Union Company	Direct	Rate of Return Capital Structure
03/01/2001	TT-2001-328	Oregon Farmers Mutual Telephone Company	Rebuttal	Rate of Return Capital Structure
02/28/2001	TR-2001-344	Northeast Missouri Rural Telephone Company	Direct	Rate of Return Capital Structure
01/31/2001	TC-2001-402	Ozark Telephone Company	Direct	Rate of Return Capital Structure

Bret G. Prenger

Education and Employment Background and Credentials

I am currently employed as a Utility Regulatory Auditor for the Missouri Public Service Commission (Commission). I began my employment with the Commission on June 2nd, 2008. I earned a Bachelor of Science in Accounting from Missouri State University, in Springfield, MO in May 2008. In earning this degree I completed numerous core Accounting and business classes.

As a Utility Regulatory Auditor, I perform rate audits and prepare miscellaneous filings as ordered by the Commission under the direction and supervision of members of the Auditing Department. In addition, I review all exhibits and testimony on my assigned issues, develop adjustments and issue positions which I then support by work papers and written testimony. For those cases that do not require prepared testimony, I prepare Staff Recommendation Memorandums.

Other cases I have been assigned to or participated are shown below:

Case Number	Company Name - Issue
GO-2009-0009	Missouri Gas Energy (MGE) – Infrastructure Service Replacement Surcharge (ISRS)
SR-2008-0389	West 16 th Sewer Company
SR-2008-0388	WPC Sewer Company

ROSELLA L. SCHAD, PE, CPA



Education

University of Missouri

The Gordon E. Crosby, Jr., MBA Program

Master's of Business Administration, May 2008

Emphasis: Finance

Columbia College

27-hours Accounting

University of Missouri-Columbia

The Truman School of Public Affairs

Master's of Public Administration, May 2004

Emphasis: Public Management

University of Missouri-Columbia

Bachelor's of Science in Mechanical Engineering, Honors Scholar, May 1978

Professional Experience

3/99 to Present *Engineer, Missouri Public Service Commission*, Jefferson City, Missouri

- Perform depreciation reserve studies using statistical analysis techniques, engineering judgment, familiarity of the regulated industries, and knowledge of company specific operations and maintenance resulting in equitable utility rates for the Missouri consumers
- Prepare recommendations and provide written and oral testimony supporting staff regulated utility depreciation rates
- Facilitate engineering "quality of service" inspections and audits
- Review other staff depreciation analyses, including auditing documentation
- Develop a telecommunications industry seminar to address technical issues for legislators, regulators, businesses, educators, and other state agencies

6/78 to 11/80 *Engineer, Union Electric, Callaway Nuclear Plant*, Fulton, Missouri

- Evaluated procurement contracts with construction contractors and equipment and material suppliers resulting in substantial savings for the construction project.
- Audited construction projects for adherence to applicable standards and codes
- Surveyed equipment and materials specifications for manufacturing, distribution, and installation requirements and criteria

Certification

Missouri Professional Engineer (P.E.)

Missouri Certified Public Accountant (C.P.A.)

Professional Membership

National/Missouri Society of Professional Engineers

Missouri Society of Certified Public Accountants

Institute of Internal Auditors

Society of Depreciation Professionals

Advisory Boards

Dean's Engineering Advisory Council (DEAC), University of Missouri

CASE PROCEEDING PARTICIPATION

ROSELLA L. SCHAD, PE, CPA

COMPANY	CASE NO./ FILING	ISSUES
Union Electric Company d/b/a AmerenUE	ER-2008-0318 Direct (Report)	Depreciation
Missouri-American Water Company	WR-2008-0311 Direct (Report)	Depreciation
The Empire District Electric Company	ER-2008-0093 Direct (Report), Rebuttal	Depreciation
Missouri Gas Utility, Inc.	GR-2008-0060 Direct (Report)	Depreciation
Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2007-0004 Direct	Depreciation
Algonquin Water Resources of Missouri, LLC	WR-2006-0425 & SR-2006-0426 (Consolidated) Direct, Rebuttal, Surrebuttal	Depreciation
Kansas City Power & Light Company	ER-2006-0314 Direct and Surrebuttal	Depreciation
Silverleaf Resorts, Inc. and Algonquin Water Resources of Missouri, LLC	WO-2005-0206 Rebuttal	Depreciation
Laclede Gas Company	GR-99-315 Supplemental Rebuttal	Depreciation, Cost of Removal, and Net Salvage
Laclede Gas Company	GR-99-315 Supplemental Direct	Depreciation, Cost of Removal, and Net Salvage
Aquila, Inc. d/b/a Aquila Networks-MPS (Electric) and Aquila Networks-L&P (Electric and Steam)	ER-2004-0034 and HR-2004-0024 (Consolidated) Surrebuttal	Production Plant Retirement Dates; Accumulated Depreciation; Cost of Removal and Depreciation
Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	GR-2004-0072 Rebuttal	Depreciation; Accumulated Depreciation; Cost of Removal and Production Plant Retirement Dates
Aquila, Inc. d/b/a Aquila Networks-MPS (Electric) and Aquila Networks-L&P (Electric and Steam)	ER-2004-0034 and HR-2004-0024 (Consolidated) Rebuttal	Production Plant Retirement Dates; Accumulated Depreciation Reserve Balances; Cost of Removal and Depreciation

CASE PROCEEDING PARTICIPATION**ROSELLA L. SCHAD, PE, CPA**

COMPANY	CASE NO./ FILING	ISSUES
Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	GR-2004-0072 Direct	Depreciation and Accumulated Depreciation Reserve
Aquila, Inc. d/b/a Aquila Networks-MPS and Aquila Networks-L&P	ER-2004-0034 and HR-2004-0024 (Consolidated) Direct	Depreciation and Accumulated Depreciation Reserve
Laclede Gas Company	GR-2002-356 Rebuttal	Decommissioning
Laclede Gas Company	GR-2002-356 Direct	Depreciation
Union Electric Company d/b/a AmerenUE	EC-2002-1 Surrebuttal	Depreciation; Steam Production Plant Retirement Dates; Decommissioning Costs; Callaway Interim Additions
Laclede Gas Company	GR-2001-629 Direct	Depreciation
Ozark Telephone Company	TC-2001-402 Direct	Depreciation Rates
Northeast Missouri Rural Telephone Company	TR-2001-344 Direct, Surrebuttal	Depreciation Rates
Oregon Farmers Mutual Telephone Company	TT-2001-328 Rebuttal	Depreciation Rates
KLM Telephone Company	TT-2001-120 Rebuttal	Depreciation Rates
Holway Telephone Company	TT-2001-119 Rebuttal	Depreciation Rates
Peace Valley Telephone Company	TT-2001-118 Rebuttal	Depreciation Rates
Iamo Telephone Company	TT-2001-116 Rebuttal	Depreciation Rates
Osage Water Company	WR-2000-557 Direct	Depreciation
Osage Water Company	SR-2000-556 Direct	Depreciation

MISSOURI PUBLIC SERVICE COMMISSION

**STAFF REPORT
COST OF SERVICE**

APPENDIX 2

KANSAS CITY POWER & LIGHT COMPANY

CASE NO. ER-2009-0089

Kansas City Power and Light Company
Case No. ER-2009-0089

List of Schedules

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18	Multiple-Stage Discounted Cash Flow (DCF) Estimated Costs of Common Equity for the Comparable Electric Utility Companies
19	Selected Financial Ratios for the Comparable Electric Utility Companies and Great Plains Energy
20	Public Utility Revenue Requirement or Cost of Service
21	Weighted Cost of Capital as of September 30, 2008 for Kansas City Power and Light Company

Kansas City Power and Light Company
Case No. ER-2009-0089

Federal Reserve Discount Rates Changes and Federal Reserve Funds Rates Changes

Date	Federal Reserve Discount Rate	Federal Reserve Funds Rate	Date	Federal Reserve Discount Rate	Federal Reserve Funds Rate
01/01/83	8.50%		06/30/99	4.50%	5.00%
12/31/83	8.50%		08/24/99	4.75%	5.25%
04/09/84	9.00%		11/16/99	5.00%	5.50%
11/21/84	8.50%		02/02/00	5.25%	5.75%
12/24/84	8.00%		03/21/00	5.50%	6.00%
05/20/85	7.50%		05/19/00	6.00%	6.50%
03/07/86	7.00%		01/03/01	5.75%	6.00%
04/21/86	6.50%		01/04/01	5.50%	6.00%
07/11/86	6.00%		01/31/01	5.00%	5.50%
08/21/86	5.50%		03/20/01	4.50%	5.00%
09/04/87	6.00%		04/18/01	4.00%	4.50%
08/09/88	6.50%		05/15/01	3.50%	4.00%
02/24/89	7.00%		06/27/01	3.25%	3.75%
07/13/90		8.00% *	08/21/01	3.00%	3.50%
10/29/90		7.75%	09/17/01	2.50%	3.00%
11/13/90		7.50%	10/02/01	2.00%	2.50%
12/07/90		7.25%	11/06/01	1.50%	2.00%
12/18/90		7.00%	12/11/01	1.25%	1.75%
12/19/90	6.50%		11/06/02	0.75%	1.25%
01/09/91		6.75%	01/09/03	2.25%**	1.25%
02/01/91	6.00%	6.25%	06/25/03	2.00%	1.00%
03/08/91		6.00%	06/30/04	2.25%	1.25%
04/30/91	5.50%	5.75%	08/10/04	2.50%	1.50%
08/06/91		5.50%	09/21/04	2.75%	1.75%
09/13/91	5.00%	5.25%	11/10/04	3.00%	2.00%
10/31/91		5.00%	12/14/04	3.25%	2.25%
11/06/91	4.50%	4.75%	02/02/05	3.50%	2.50%
12/06/91		4.50%	03/22/05	3.75%	2.75%
12/20/91	3.50%	4.00%	05/03/05	4.00%	3.00%
04/09/92		3.75%	06/30/05	4.25%	3.25%
07/02/92	3.00%	3.25%	08/09/05	4.50%	3.50%
09/04/92		3.00%	09/20/05	4.75%	3.75%
01/01/93			11/01/05	5.00%	4.00%
12/31/93	No Changes	No Changes	12/13/05	5.25%	4.25%
02/04/94		3.25%	01/31/06	5.50%	4.50%
03/22/94		3.50%	03/28/06	5.75%	4.75%
04/18/94		3.75%	05/10/06	6.00%	5.00%
05/17/94	3.50%	4.25%	06/29/06	6.25%	5.25%
08/16/94	4.00%	4.75%	08/17/07	5.75%	5.25%
11/15/94	4.75%	5.50%	09/18/07	5.25%	4.75%
02/01/95	5.25%	6.00%	10/31/07	5.00%	4.50%
07/06/95		5.75%	12/11/07	4.75%	4.25%
12/19/95		5.50%	01/22/08	4.00%	3.50%
01/31/96	5.00%	5.25%	01/30/08	3.50%	3.00%
03/25/97		5.50%	03/16/08	3.25%	
12/12/97	5.00%		03/18/08	2.50%	2.25%
01/09/98	5.00%		04/30/08	2.25%	2.00%
03/06/98	5.00%		10/08/08	1.75%	1.50%
09/29/98		5.25%	10/28/08	1.25%	1.00%
10/15/98	4.75%	5.00%	12/30/08	0.50%	0% - .25%
11/17/98	4.50%	4.75%			

* Staff began tracking the Federal Funds Rate.

**Revised discount window program begins. Reflects rate on primary credit. This revised discount window policy results in incomparability of the discount rates after January 9, 2003 to discount rates before January 9, 2003.

Source:

Federal Reserve Discount rate

<http://www.newyorkfed.org/markets/statistics/dlyrates/fedrate.html>

Federal Reserve Funds rate

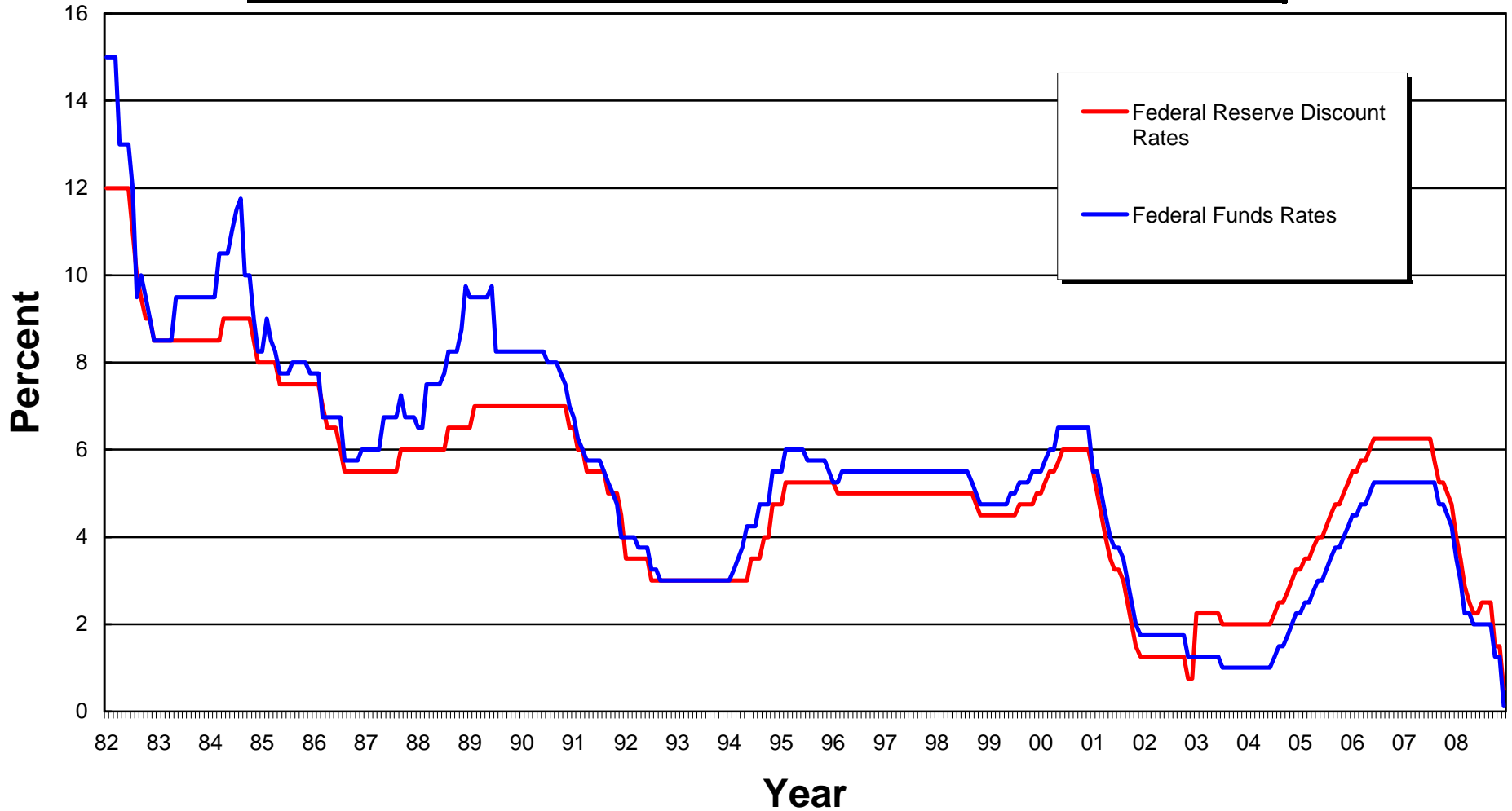
<http://www.newyorkfed.org/markets/statistics/dlyrates/fedrate.html>

Note: Interest rates as of December 31 for each year are underlined.

Kansas City Power and Light Company
Case No. ER-2009-0089

Federal Reserve Discount Rates and Federal Funds Rates

1982 - 2008



**Kansas City Power and Light Company
Case No. ER-2009-0089**

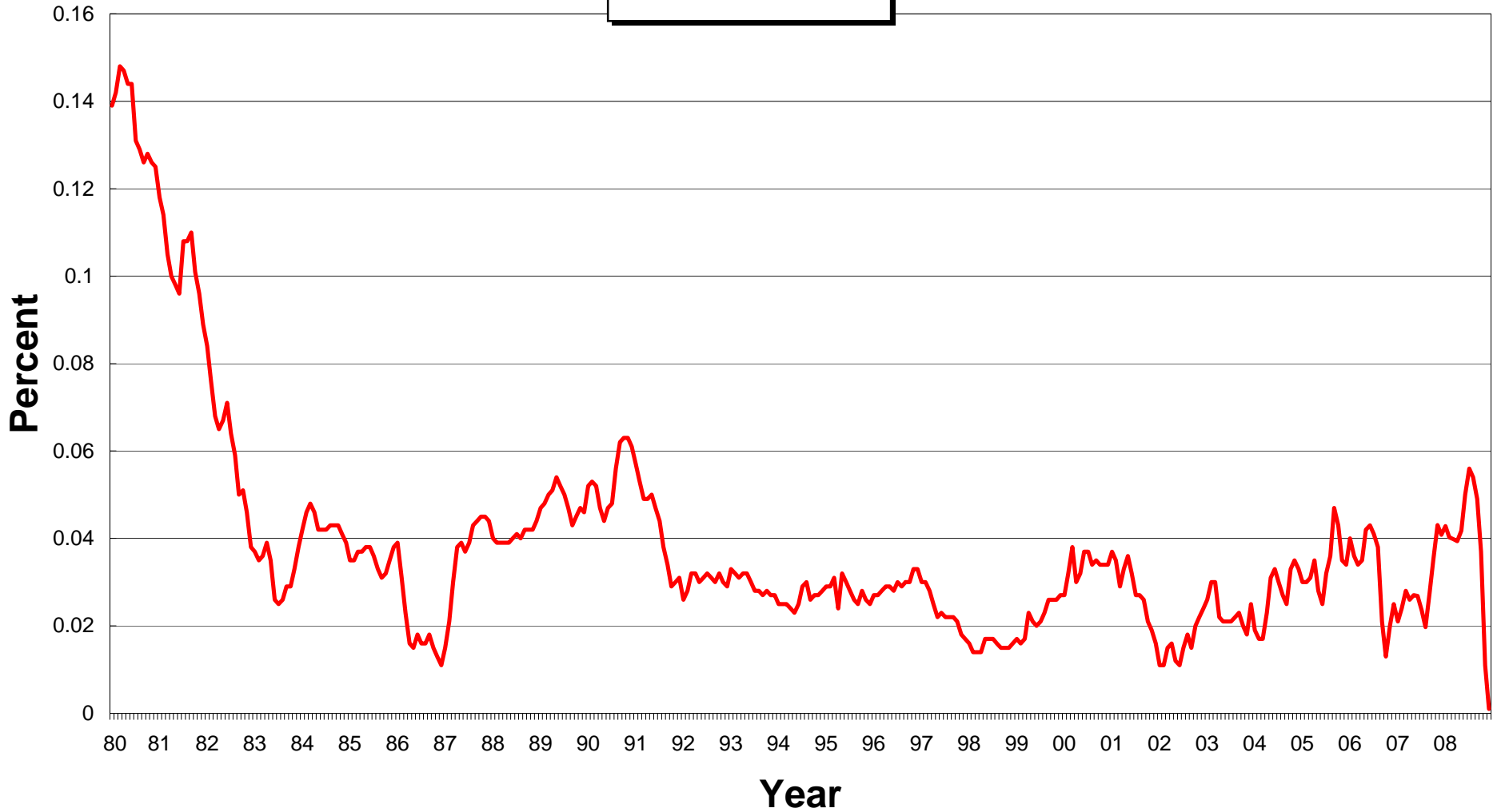
Rate of Inflation

Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)
Jan 1980	13.90	Jan 1984	4.20	Jan 1988	4.00	Jan 1992	2.60	Jan 1996	2.70	Jan 2000	2.70	Jan 2004	1.90	Jan 2008	4.30
Feb	14.20	Feb	4.60	Feb	3.90	Feb	2.80	Feb	2.70	Feb	3.20	Feb	1.70	Feb	4.00
Mar	14.80	Mar	4.80	Mar	3.90	Mar	3.20	Mar	2.80	Mar	3.70	Mar	1.70	Mar	4.00
Apr	14.70	Apr	4.60	Apr	3.90	Apr	3.20	Apr	2.90	Apr	3.00	Apr	2.30	Apr	3.90
May	14.40	May	4.20	May	3.90	May	3.00	May	2.90	May	3.20	May	3.10	May	4.20
Jun	14.40	Jun	4.20	Jun	4.00	Jun	3.10	Jun	2.80	Jun	3.70	Jun	3.30	Jun	5.00
Jul	13.10	Jul	4.20	Jul	4.10	Jul	3.20	Jul	3.00	Jul	3.70	Jul	3.00	Jul	5.60
Aug	12.90	Aug	4.30	Aug	4.00	Aug	3.10	Aug	2.90	Aug	3.40	Aug	2.70	Aug	5.40
Sep	12.60	Sep	4.30	Sep	4.20	Sep	3.00	Sep	3.00	Sep	3.50	Sep	2.50	Sep	4.90
Oct	12.80	Oct	4.30	Oct	4.20	Oct	3.20	Oct	3.00	Oct	3.40	Oct	3.30	Oct	3.70
Nov	12.60	Nov	4.10	Nov	4.20	Nov	3.00	Nov	3.30	Nov	3.40	Nov	3.50	Nov	1.10
Dec	12.50	Dec	3.90	Dec	4.40	Dec	2.90	Dec	3.30	Dec	3.40	Dec	3.30	Dec	0.10
Jan 1981	11.80	Jan 1985	3.50	Jan 1989	4.70	Jan 1993	3.30	Jan 1997	3.00	Jan 2001	3.70	Jan 2005	3.00		
Feb	11.40	Feb	3.50	Feb	4.80	Feb	3.20	Feb	3.00	Feb	3.50	Feb	3.00		
Mar	10.50	Mar	3.70	Mar	5.00	Mar	3.10	Mar	2.80	Mar	2.90	Mar	3.10		
Apr	10.00	Apr	3.70	Apr	5.10	Apr	3.20	Apr	2.50	Apr	3.30	Apr	3.50		
May	9.80	May	3.80	May	5.40	May	3.20	May	2.20	May	3.60	May	2.80		
Jun	9.60	Jun	3.80	Jun	5.20	Jun	3.00	Jun	2.30	Jun	3.20	Jun	2.50		
Jul	10.80	Jul	3.60	Jul	5.00	Jul	2.80	Jul	2.20	Jul	2.70	Jul	3.20		
Aug	10.80	Aug	3.30	Aug	4.70	Aug	2.80	Aug	2.20	Aug	2.70	Aug	3.60		
Sep	11.00	Sep	3.10	Sep	4.30	Sep	2.70	Sep	2.20	Sep	2.60	Sep	4.70		
Oct	10.10	Oct	3.20	Oct	4.50	Oct	2.80	Oct	2.10	Oct	2.10	Oct	4.30		
Nov	9.60	Nov	3.50	Nov	4.70	Nov	2.70	Nov	1.80	Nov	1.90	Nov	3.50		
Dec	8.90	Dec	3.80	Dec	4.60	Dec	2.70	Dec	1.70	Dec	1.60	Dec	3.40		
Jan 1982	8.40	Jan 1986	3.90	Jan 1990	5.20	Jan 1994	2.50	Jan 1998	1.60	Jan 2002	1.10	Jan 2006	4.00		
Feb	7.60	Feb	3.10	Feb	5.30	Feb	2.50	Feb	1.40	Feb	1.10	Feb	3.60		
Mar	6.80	Mar	2.30	Mar	5.20	Mar	2.50	Mar	1.40	Mar	1.50	Mar	3.40		
Apr	6.50	Apr	1.60	Apr	4.70	Apr	2.40	Apr	1.40	Apr	1.60	Apr	3.50		
May	6.70	May	1.50	May	4.40	May	2.30	May	1.70	May	1.20	May	4.20		
Jun	7.10	Jun	1.80	Jun	4.70	Jun	2.50	Jun	1.70	Jun	1.10	June	4.30		
Jul	6.40	Jul	1.60	Jul	4.80	Jul	2.90	Jul	1.70	Jul	1.50	July	4.10		
Aug	5.90	Aug	1.60	Aug	5.60	Aug	3.00	Aug	1.60	Aug	1.80	Aug	3.80		
Sep	5.00	Sep	1.80	Sep	6.20	Sep	2.60	Sep	1.50	Sep	1.50	Sep	2.10		
Oct	5.10	Oct	1.50	Oct	6.30	Oct	2.70	Oct	1.50	Oct	2.00	Oct	1.30		
Nov	4.60	Nov	1.30	Nov	6.30	Nov	2.70	Nov	1.50	Nov	2.20	Nov	2.00		
Dec	3.80	Dec	1.10	Dec	6.10	Dec	2.80	Dec	1.60	Dec	2.40	Dec	2.50		
Jan 1983	3.70	Jan 1987	1.50	Jan 1991	5.70	Jan 1995	2.90	Jan 1999	1.70	Jan 2003	2.60	Jan 2007	2.10		
Feb	3.50	Feb	2.10	Feb	5.30	Feb	2.90	Feb	1.60	Feb	3.00	Feb	2.40		
Mar	3.60	Mar	3.00	Mar	4.90	Mar	3.10	Mar	1.70	Mar	3.00	Mar	2.80		
Apr	3.90	Apr	3.80	Apr	4.90	Apr	2.40	Apr	2.30	Apr	2.20	Apr	2.60		
May	3.50	May	3.90	May	5.00	May	3.20	May	2.10	May	2.10	May	2.70		
Jun	2.60	Jun	3.70	Jun	4.70	Jun	3.00	Jun	2.00	Jun	2.10	Jun	2.70		
Jul	2.50	Jul	3.90	Jul	4.40	Jul	2.80	Jul	2.10	Jul	2.10	Jul	2.40		
Aug	2.60	Aug	4.30	Aug	3.80	Aug	2.60	Aug	2.30	Aug	2.20	Aug	2.00		
Sep	2.90	Sep	4.40	Sep	3.40	Sep	2.50	Sep	2.60	Sep	2.30	Sep	2.80		
Oct	2.90	Oct	4.50	Oct	2.90	Oct	2.80	Oct	2.60	Oct	2.00	Oct	3.50		
Nov	3.30	Nov	4.50	Nov	3.00	Nov	2.60	Nov	2.60	Nov	1.80	Nov	4.30		
Dec	3.80	Dec	4.40	Dec	3.10	Dec	2.50	Dec	2.70	Dec	1.90	Dec	4.10		

Source: U.S. Dept of Labor, Bureau of Labor Statistics, Consumer Price Index - All Urban Consumers, Change for 12-Month Period, Bureau of Labor Statistics, http://www.bls.gov/schedule/archives/cpi_nr.htm

Kansas City Power and Light Company
Case No. ER-2009-0089

Rate of Inflation
1980 - 2008



**Kansas City Power and Light Company
Case No. ER-2009-0089**

Average Yields on Mergent's Public Utility Bonds

Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)
Jan 1980	12.12	Jan 1984	13.40	Jan 1988	10.75	Jan 1992	8.67	Jan 1996	7.20	Jan 2000	8.22	Jan 2004	6.23	Jan 2008	6.08
Feb	13.48	Feb	13.50	Feb	10.11	Feb	8.77	Feb	7.37	Feb	8.10	Feb	6.17	Feb	6.28
Mar	14.33	Mar	14.03	Mar	10.11	Mar	8.84	Mar	7.72	Mar	8.14	Mar	6.01	Mar	6.29
Apr	13.50	Apr	14.30	Apr	10.53	Apr	8.79	Apr	7.88	Apr	8.14	Apr	6.38	Apr	6.36
May	12.17	May	14.95	May	10.75	May	8.72	May	7.99	May	8.55	May	6.68	May	6.38
Jun	11.87	Jun	15.16	Jun	10.71	Jun	8.64	Jun	8.07	Jun	8.22	Jun	6.53	Jun	6.50
Jul	12.12	Jul	14.92	Jul	10.96	Jul	8.46	Jul	8.02	Jul	8.17	Jul	6.34	Jul	6.50
Aug	12.82	Aug	14.29	Aug	11.09	Aug	8.34	Aug	7.84	Aug	8.05	Aug	6.18	Aug	6.48
Sep	13.29	Sep	14.04	Sep	10.56	Sep	8.32	Sep	8.01	Sep	8.16	Sep	6.01	Sep	6.59
Oct	13.53	Oct	13.68	Oct	9.92	Oct	8.44	Oct	7.76	Oct	8.08	Oct	5.95	Oct	7.70
Nov	14.07	Nov	13.15	Nov	9.89	Nov	8.53	Nov	7.48	Nov	8.03	Nov	5.97	Nov	7.80
Dec	14.48	Dec	12.96	Dec	10.02	Dec	8.36	Dec	7.58	Dec	7.79	Dec	5.93		
Jan 1981	14.22	Jan 1985	12.88	Jan 1989	10.02	Jan 1993	8.23	Jan 1997	7.79	Jan 2001	7.76	Jan 2005	5.80		
Feb	14.84	Feb	13.00	Feb	10.02	Feb	8.00	Feb	7.68	Feb	7.69	Feb	5.64		
Mar	14.86	Mar	13.66	Mar	10.16	Mar	7.85	Mar	7.92	Mar	7.59	Mar	5.86		
Apr	15.32	Apr	13.42	Apr	10.14	Apr	7.76	Apr	8.08	Apr	7.81	Apr	5.72		
May	15.84	May	12.89	May	9.92	May	7.78	May	7.94	May	7.88	May	5.60		
Jun	15.27	Jun	11.91	Jun	9.49	Jun	7.68	Jun	7.77	Jun	7.75	Jun	5.39		
Jul	15.87	Jul	11.88	Jul	9.34	Jul	7.53	Jul	7.52	Jul	7.71	Jul	5.50		
Aug	16.33	Aug	11.93	Aug	9.37	Aug	7.21	Aug	7.57	Aug	7.57	Aug	5.51		
Sep	16.89	Sep	11.95	Sep	9.43	Sep	7.01	Sep	7.50	Sep	7.73	Sep	5.54		
Oct	16.76	Oct	11.84	Oct	9.37	Oct	6.99	Oct	7.37	Oct	7.64	Oct	5.79		
Nov	15.50	Nov	11.33	Nov	9.33	Nov	7.30	Nov	7.24	Nov	7.61	Nov	5.88		
Dec	15.77	Dec	10.82	Dec	9.31	Dec	7.33	Dec	7.16	Dec	7.86	Dec	5.83		
Jan 1982	16.73	Jan 1986	10.66	Jan 1990	9.44	Jan 1994	7.31	Jan 1998	7.03	Jan 2002	7.69	Jan 2006	5.77		
Feb	16.72	Feb	10.16	Feb	9.66	Feb	7.44	Feb	7.09	Feb	7.62	Feb	5.83		
Mar	16.07	Mar	9.33	Mar	9.75	Mar	7.83	Mar	7.13	Mar	7.83	Mar	5.98		
Apr	15.82	Apr	9.02	Apr	9.87	Apr	8.20	Apr	7.12	Apr	7.74	Apr	6.28		
May	15.60	May	9.52	May	9.89	May	8.32	May	7.11	May	7.76	May	6.39		
Jun	16.18	Jun	9.51	Jun	9.69	Jun	8.31	Jun	6.99	Jun	7.67	June	6.39		
Jul	16.04	Jul	9.19	Jul	9.66	Jul	8.47	Jul	6.99	Jul	7.54	July	6.37		
Aug	15.22	Aug	9.15	Aug	9.84	Aug	8.41	Aug	6.96	Aug	7.34	Aug	6.20		
Sep	14.56	Sep	9.42	Sep	10.01	Sep	8.65	Sep	6.88	Sep	7.23	Sep	6.03		
Oct	13.88	Oct	9.39	Oct	9.94	Oct	8.88	Oct	6.88	Oct	7.43	Oct	6.01		
Nov	13.58	Nov	9.15	Nov	9.76	Nov	9.00	Nov	6.96	Nov	7.31	Nov	5.82		
Dec	13.55	Dec	8.96	Dec	9.57	Dec	8.79	Dec	6.84	Dec	7.20	Dec	5.83		
Jan 1983	13.46	Jan 1987	8.77	Jan 1991	9.56	Jan 1995	8.77	Jan 1999	6.87	Jan 2003	7.13	Jan 2007	5.96		
Feb	13.60	Feb	8.81	Feb	9.31	Feb	8.56	Feb	7.00	Feb	6.92	Feb	5.91		
Mar	13.28	Mar	8.75	Mar	9.39	Mar	8.41	Mar	7.18	Mar	6.80	Mar	5.87		
Apr	13.03	Apr	9.30	Apr	9.30	Apr	8.30	Apr	7.16	Apr	6.68	Apr	6.01		
May	13.00	May	9.82	May	9.29	May	7.93	May	7.42	May	6.35	May	6.03		
Jun	13.17	Jun	9.87	Jun	9.44	Jun	7.62	Jun	7.70	Jun	6.21	June	6.34		
Jul	13.28	Jul	10.01	Jul	9.40	Jul	7.73	Jul	7.66	Jul	6.54	July	6.28		
Aug	13.50	Aug	10.33	Aug	9.16	Aug	7.86	Aug	7.86	Aug	6.78	Aug	6.28		
Sep	13.35	Sep	11.00	Sep	9.03	Sep	7.62	Sep	7.87	Sep	6.58	Sep	6.24		
Oct	13.19	Oct	11.32	Oct	8.99	Oct	7.46	Oct	8.02	Oct	6.50	Oct	6.17		
Nov	13.33	Nov	10.82	Nov	8.93	Nov	7.40	Nov	7.86	Nov	6.44	Nov	6.04		
Dec	13.48	Dec	10.99	Dec	8.76	Dec	7.21	Dec	8.04	Dec	6.36	Dec	6.23		

Source:
Mergent Bond Record

**Kansas City Power and Light Company
Case No. ER-2009-0089**

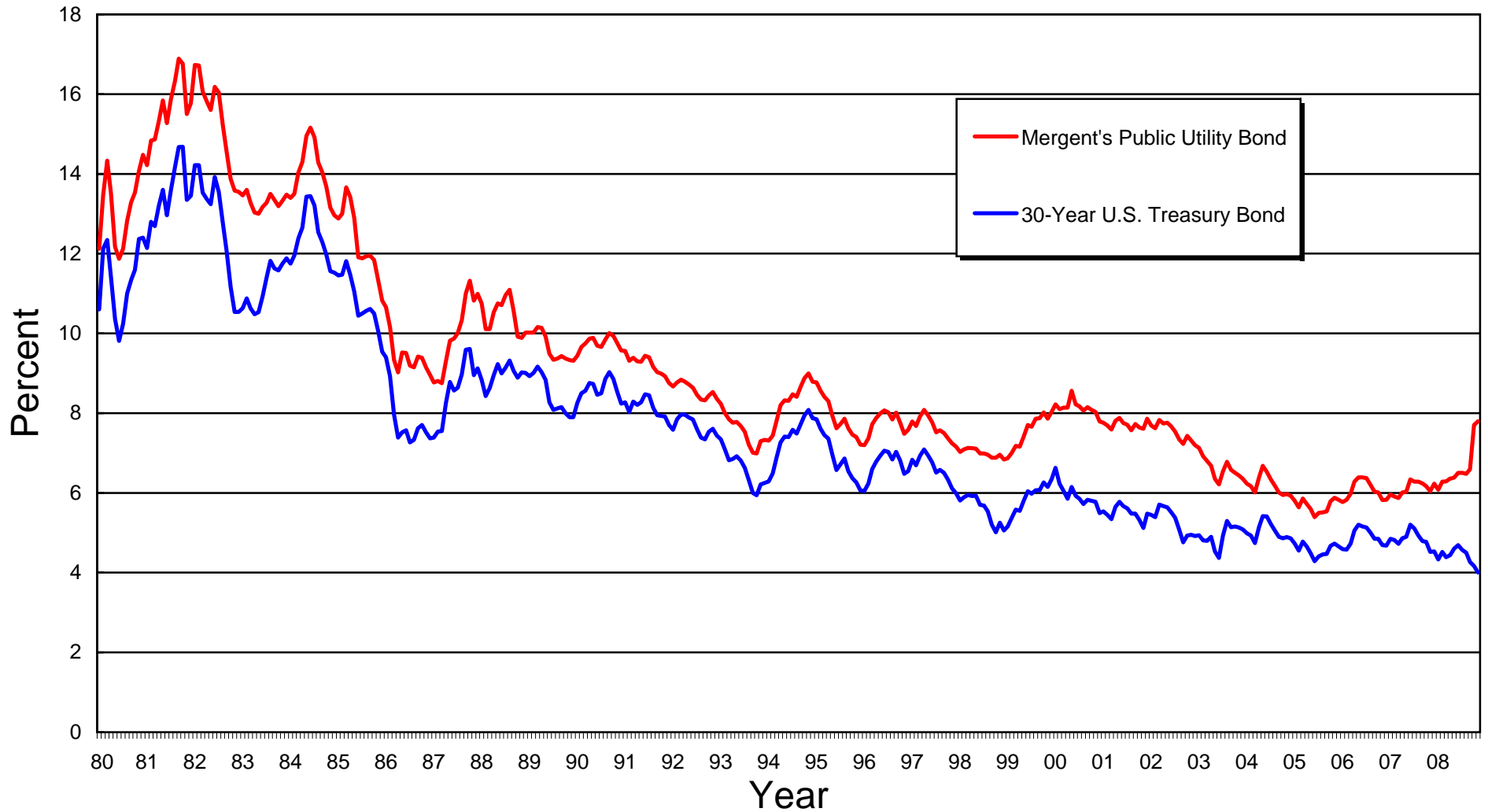
Average Yields on Thirty-Year U.S. Treasury Bonds

Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)	Mo/Year	Rate (%)
Jan 1980	10.60	Jan 1984	11.75	Jan 1988	8.83	Jan 1992	7.58	Jan 1996	6.05	Jan 2000	6.63	Jan 2004	4.99	Jan 2008	4.33
Feb	12.13	Feb	11.95	Feb	8.43	Feb	7.85	Feb	6.24	Feb	6.23	Feb	4.93	Feb	4.52
Mar	12.34	Mar	12.38	Mar	8.63	Mar	7.97	Mar	6.60	Mar	6.05	Mar	4.74	Mar	4.39
Apr	11.40	Apr	12.65	Apr	8.95	Apr	7.96	Apr	6.79	Apr	5.85	Apr	5.14	Apr	4.44
May	10.36	May	13.43	May	9.23	May	7.89	May	6.93	May	6.15	May	5.42	May	4.60
Jun	9.81	Jun	13.44	Jun	9.00	Jun	7.84	Jun	7.06	Jun	5.93	Jun	5.41	Jun	4.69
Jul	10.24	Jul	13.21	Jul	9.14	Jul	7.60	Jul	7.03	Jul	5.85	Jul	5.22	Jul	4.57
Aug	11.00	Aug	12.54	Aug	9.32	Aug	7.39	Aug	6.84	Aug	5.72	Aug	5.06	Aug	4.50
Sep	11.34	Sep	12.29	Sep	9.06	Sep	7.34	Sep	7.03	Sep	5.83	Sep	4.90	Sep	4.27
Oct	11.59	Oct	11.98	Oct	8.89	Oct	7.53	Oct	6.81	Oct	5.80	Oct	4.86	Oct	4.17
Nov	12.37	Nov	11.56	Nov	9.02	Nov	7.61	Nov	6.48	Nov	5.78	Nov	4.89	Nov	4.00
Dec	12.40	Dec	11.52	Dec	9.01	Dec	7.44	Dec	6.55	Dec	5.49	Dec	4.86	Dec	2.87
Jan 1981	12.14	Jan 1985	11.45	Jan 1989	8.93	Jan 1993	7.34	Jan 1997	6.83	Jan 2001	5.54	Jan 2005	4.73	Jan 2009	3.13
Feb	12.80	Feb	11.47	Feb	9.01	Feb	7.09	Feb	6.69	Feb	5.45	Feb	4.55		
Mar	12.69	Mar	11.81	Mar	9.17	Mar	6.82	Mar	6.93	Mar	5.34	Mar	4.78		
Apr	13.20	Apr	11.47	Apr	9.03	Apr	6.85	Apr	7.09	Apr	5.65	Apr	4.65		
May	13.60	May	11.05	May	8.83	May	6.92	May	6.94	May	5.78	May	4.49		
Jun	12.96	Jun	10.44	Jun	8.27	Jun	6.81	Jun	6.77	Jun	5.67	Jun	4.29		
Jul	13.59	Jul	10.50	Jul	8.08	Jul	6.63	Jul	6.51	Jul	5.61	Jul	4.41		
Aug	14.17	Aug	10.56	Aug	8.12	Aug	6.32	Aug	6.58	Aug	5.48	Aug	4.46		
Sep	14.67	Sep	10.61	Sep	8.15	Sep	6.00	Sep	6.50	Sep	5.48	Sep	4.47		
Oct	14.68	Oct	10.50	Oct	8.00	Oct	5.94	Oct	6.33	Oct	5.32	Oct	4.67		
Nov	13.35	Nov	10.06	Nov	7.90	Nov	6.21	Nov	6.11	Nov	5.12	Nov	4.73		
Dec	13.45	Dec	9.54	Dec	7.90	Dec	6.25	Dec	5.99	Dec	5.48	Dec	4.66		
Jan 1982	14.22	Jan 1986	9.40	Jan 1990	8.26	Jan 1994	6.29	Jan 1998	5.81	Jan 2002	5.44	Jan 2006	4.59		
Feb	14.22	Feb	8.93	Feb	8.50	Feb	6.49	Feb	5.89	Feb	5.39	Feb	4.58		
Mar	13.53	Mar	7.96	Mar	8.56	Mar	6.91	Mar	5.95	Mar	5.71	Mar	4.73		
Apr	13.37	Apr	7.39	Apr	8.76	Apr	7.27	Apr	5.92	Apr	5.67	Apr	5.06		
May	13.24	May	7.52	May	8.73	May	7.41	May	5.93	May	5.64	May	5.20		
Jun	13.92	Jun	7.57	Jun	8.46	Jun	7.40	Jun	5.70	Jun	5.52	Jun	5.16		
Jul	13.55	Jul	7.27	Jul	8.50	Jul	7.58	Jul	5.68	Jul	5.38	July	5.13		
Aug	12.77	Aug	7.33	Aug	8.86	Aug	7.49	Aug	5.54	Aug	5.08	Aug	5.00		
Sep	12.07	Sep	7.62	Sep	9.03	Sep	7.71	Sep	5.20	Sep	4.76	Sep	4.85		
Oct	11.17	Oct	7.70	Oct	8.86	Oct	7.94	Oct	5.01	Oct	4.93	Oct	4.85		
Nov	10.54	Nov	7.52	Nov	8.54	Nov	8.08	Nov	5.25	Nov	4.95	Nov	4.69		
Dec	10.54	Dec	7.37	Dec	8.24	Dec	7.87	Dec	5.06	Dec	4.92	Dec	4.68		
Jan 1983	10.63	Jan 1987	7.39	Jan 1991	8.27	Jan 1995	7.85	Jan 1999	5.16	Jan 2003	4.94	Jan 2007	4.85		
Feb	10.88	Feb	7.54	Feb	8.03	Feb	7.61	Feb	5.37	Feb	4.81	Feb	4.82		
Mar	10.63	Mar	7.55	Mar	8.29	Mar	7.45	Mar	5.58	Mar	4.80	Mar	4.72		
Apr	10.48	Apr	8.25	Apr	8.21	Apr	7.36	Apr	5.55	Apr	4.90	Apr	4.86		
May	10.53	May	8.78	May	8.27	May	6.95	May	5.81	May	4.53	May	4.90		
Jun	10.93	Jun	8.57	Jun	8.47	Jun	6.57	Jun	6.04	Jun	4.37	Jun	5.20		
Jul	11.40	Jul	8.64	Jul	8.45	Jul	6.72	Jul	5.98	Jul	4.93	July	5.11		
Aug	11.82	Aug	8.97	Aug	8.14	Aug	6.86	Aug	6.07	Aug	5.30	Aug	4.93		
Sep	11.63	Sep	9.59	Sep	7.95	Sep	6.55	Sep	6.07	Sep	5.14	Sep	4.79		
Oct	11.58	Oct	9.61	Oct	7.93	Oct	6.37	Oct	6.26	Oct	5.16	Oct	4.77		
Nov	11.75	Nov	8.95	Nov	7.92	Nov	6.26	Nov	6.15	Nov	5.13	Nov	4.52		
Dec	11.88	Dec	9.12	Dec	7.70	Dec	6.06	Dec	6.35	Dec	5.08	Dec	4.53		

Sources:
<http://finance.yahoo.com/q/hp?s=^TYX>
<http://research.stlouisfed.org/fred2/data/GS30.tx>

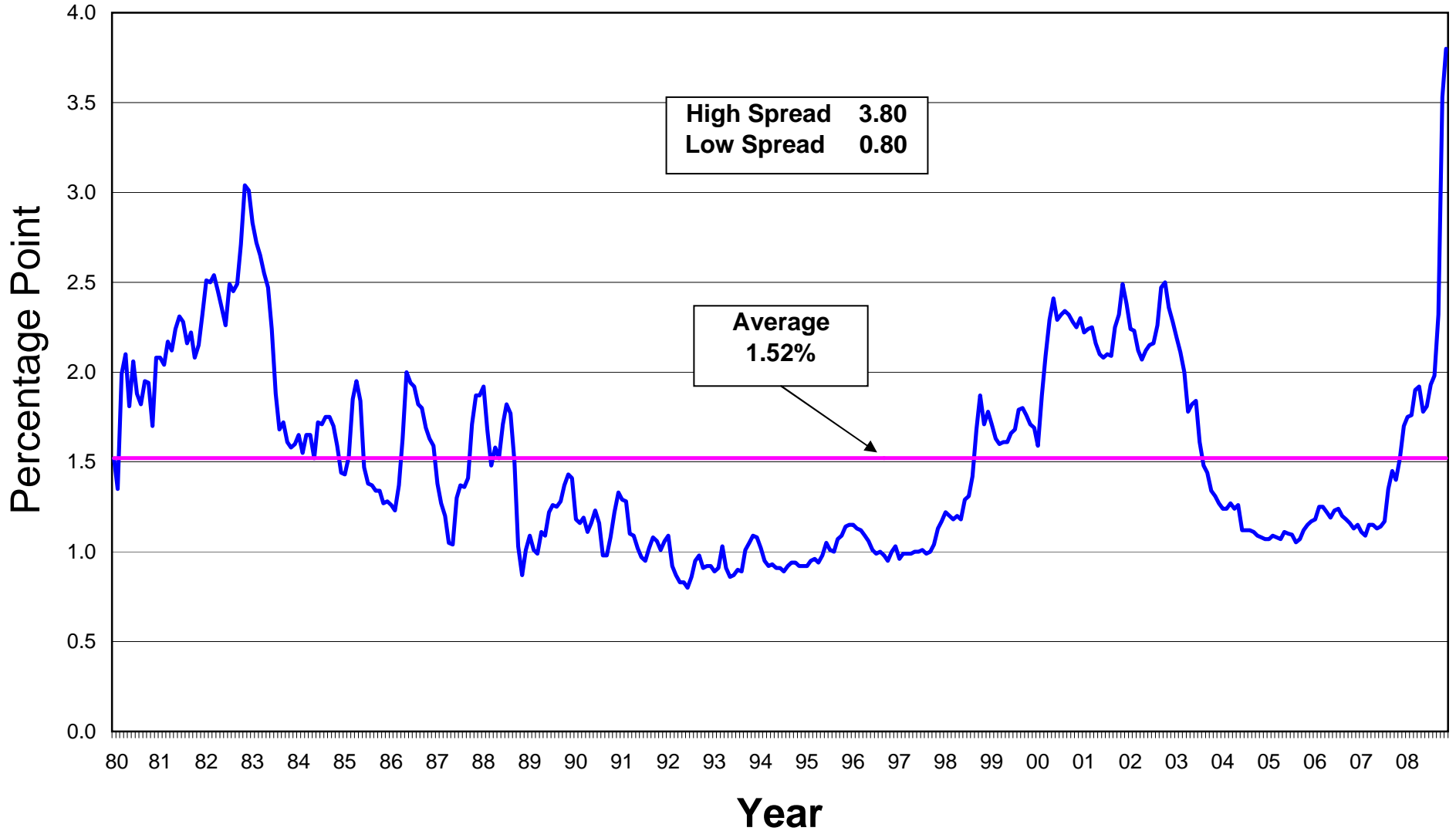
Kansas City Power and Light Company
Case No. ER-2009-0089

Average Yields on Mergent's Public Utility Bonds and
Thirty-Year U.S. Treasury Bonds (1980 - 2008)



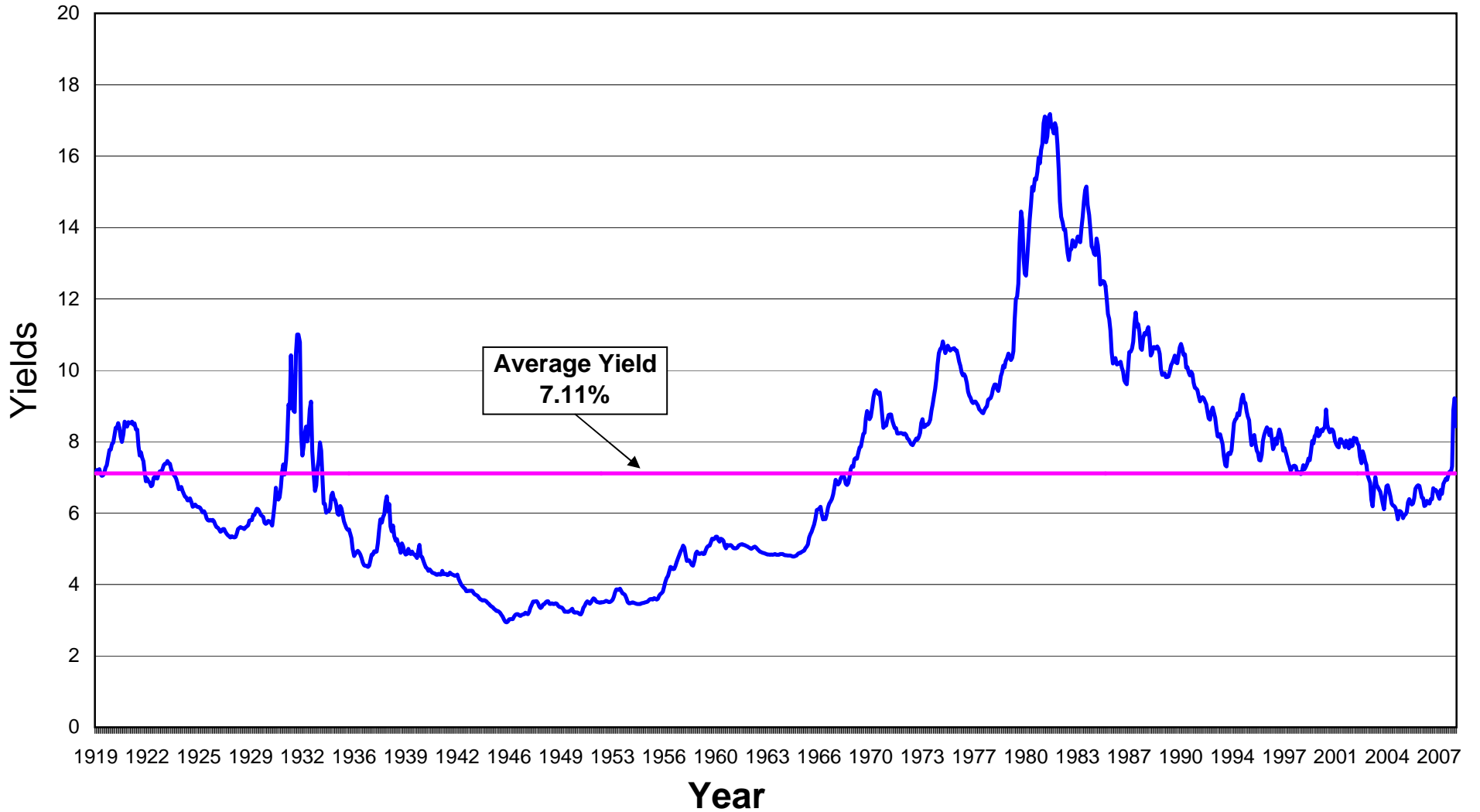
Kansas City Power and Light Company
Case No. ER-2009-0089

Monthly Spreads Between Yields on Mergent's Public Utility Bonds and
Thirty-Year U.S. Treasury Bonds (1980 - 2008)



Kansas City Power and Light Company
Case No. ER-2009-0089

Moody's Baa Corporate
Bond Yields 1919-2008



**Kansas City Power and Light Company
Case No. ER-2009-0089**

Economic Estimates and Projections, 2008-2010

Source	Inflation Rate			Real GDP			Unemployment			3-Mo. T-Bill Rate			30-Year T-Bond Rate		
	2008	2009	2010	2008	2009	2010	2008	2009	2010	2008	2009	2010	2008	2009	2010
Value Line Investment Survey -- Selection & Opinion (11-21-08, page 3827)	4.50%	1.30%	2.50%	1.40%	-0.90%	2.50%	5.70%	7.60%	7.80%	1.60%	1.50%	2.70%	4.40%	4.20%	4.50%
The Budget and Economic Outlook FY2009-2019 (January 2009)	4.40%	0.50%	1.40%	1.90%	-1.90%	0.40%	5.30%	7.70%	9.10%	2.10%	0.20%	0.40%	N/A	N/A	N/A
Current rate	0.10%			-3.80%			7.20%			0.19%			3.45%		

Notes: N.A. = Not Available.
Value Line data for 2008-2010 are estimated.
CBO data values for 2008 are actuals.
CBO data values for 2009 and 2010 are forecasted.

Sources of Current Rates:

Inflation: The Bureau of Labor Statistics, Consumer Price Index - All Urban Consumers, unadjusted 12-Month Period Ending, December 31, 2008 (see first paragraph)
http://www.bls.gov/schedule/archives/cpi_nr.htm

GDP: U.S. Department of Commerce, Bureau of Economic Analysis. Percentage change for the fourth Quarter 2008 (see first paragraph)
<http://www.bea.gov/newsreleases/national/gdp/gdpnewsrelease.htm>

Unemployment: The Bureau of Labor Statistics, Economy Situation Summary - Unemployment Rate, December 2008
<http://www.bls.gov/news.release/empsit.nr0.htm>

3-Month Treasury: St. Louis Federal Reserve website for January 30, 2009 (Weekly).
<http://research.stlouisfed.org/fred2/series/TB3MS/22>

30-Yr. T-Bond: St. Louis Federal Reserve website for January 30, 2009 (Weekly).
<http://research.stlouisfed.org/fred2/series/WGS30YR>

Other Sources: ValueLine Investment Survey Selection & Opinion, November 21, 2008, page 3827.
The Congressional Budget Office, The Budget and Economic Outlook: Fiscal Years 2009-2019, January 2009.
<http://www.cbo.gov/publications/bysubject.cfm?cat=0>

**Kansas City Power and Light Company
Case No. ER-2009-0089**

Historical Consolidated Capital Structures for Great Plains Energy

(Thousands of Dollars)

<u>Capital Components</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Common Equity	\$957,294.0	\$1,141,594.0	\$1,234,058.0	\$1,341,916.0	\$1,567,900.0
Preferred Stock	39,000.0	39,000.0	39,000.0	39,000.0	39,000.0
Long-Term Debt	1,346,936.0 *	1,295,612.0 *	1,142,555.0 *	1,141,886.0 *	1,103,200.0 *
Short-Term Debt	87,000.0	20,000.0	37,900.0	156,400.0	407,800.0
Total	<u>\$2,430,230.0</u>	<u>\$2,496,206.0</u>	<u>\$2,453,513.0</u>	<u>\$2,679,202.0</u>	<u>\$3,117,900.0</u>

<u>Capital Components</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>5-Year Average</u>
Common Equity	39.39%	45.73%	50.30%	50.09%	50.29%	47.16%
Preferred Stock	1.60%	1.56%	1.59%	1.46%	1.25%	1.49%
Long-Term Debt	55.42%	51.90%	46.57%	42.62%	35.38%	46.38%
Short-Term Debt	3.58%	0.80%	1.54%	5.84%	13.08%	4.97%
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

Source: Great Plains Energy's SEC 10-K for 12/31/2003.
 Great Plains Energy's SEC 10-K for 12/31/2004.
 Great Plains Energy's SEC 10-K for 12/31/2005.
 Great Plains Energy's SEC 10-K for 12/31/2006.
 Great Plains Energy's SEC 10-K for 12/31/2007.

Note: *Includes current maturities of long-term debt.

**Kansas City Power and Light Company
Case No. ER-2009-0089**

Selected Financial Ratios for Great Plains Energy

Financial Ratios	2004	2005	2006	2007	2008
Return on Common Equity	15.50%	13.30%	9.40%	10.10%	5.50% ¹
Earnings Per Common Share	\$2.46	\$2.18	\$1.62	\$1.85	\$1.30 ¹
Cash Dividends Per Common Share	\$1.66	\$1.66	\$1.66	\$1.66	\$1.66 ¹
Common Dividend Payout Ratio	67.48%	76.15%	102.47%	89.73%	127.69% ¹
Year-End Market Price Per Common Share	\$30.28	\$27.96	\$31.80	\$29.32	\$19.33
Year-End Book Value Per Common Share	\$15.35	\$16.37	\$16.70	\$18.18	\$20.60 ¹
Year-End Market-to- Book Ratio	1.97 x	1.71 x	1.90 x	1.61 x	0.94 x ¹
Funds From Operations (FFO) Interest Coverage Ratio	4.6 x	5.0 x	4.4 x	3.7 x	2.3 x ²
FFO/Average Total Debt	24.40%	26.40%	20.90%	19.80%	6.90% ²
Corporate Credit Rating (Standard & Poor's Corporation)	BBB	BBB	BBB	BBB	BBB

Formulas:

Common Dividend Payout Ratio = Common Dividends Paid / Earnings Per Common Share.

Year-End Market-to-Book Ratio = Year-End Market Price Per Common Share / Year-End Book Value Per Common Share.

Sources: Standard and Poor's CreditStats, February 7, 2007.

Standard and Poor's Stock Guide, January 2005, January 2006, January 2007, January 2008 and January 2009.

Value Line Investment Survey for Great Plains Energy, December 26, 2008.

S&P Rating Direct research report for Great Plains Energy, January 23, 2009.

Notes:

1. Estimated 2008 figures from Value Line.

2. 12-months ended September 30, 2008.

**Kansas City Power and Light Company
Case No. ER-2009-0089**

**Capital Structure as of September 30, 2008
Great Plains Energy**

Capital Component	Dollar Amount (000's)	Percentage of Capital
Common Stock Equity	\$ 2,616,100	50.65%
Preferred Stock	\$ 39,000	0.76%
Long-Term Debt	\$ 2,510,430	48.60%
Short-Term Debt	\$ -	0.00%
Total Capitalization	\$ 5,165,530	100.00%

Notes: 1. Long-term Debt at September 30, 2008 is based on the net balance of long-term debt, including current maturities (total principal amount of long-term debt outstanding less unamortized expenses and discounts).

2. Short-term debt balance net of construction work in progress (CWIP) was negative as of September 30, 2008. Therefore, no short-term debt is included in the capital structure.

Source: Kansas City Power and Light's updated response to Staff's Data Request No. 0111.

**Kansas City Power and Light Company
Case No. ER-2009-0089**

Criteria for Selecting Comparable Electric Utility Companies

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ValueLine Electric Utility Companies	Ticker	Stock Publicly Traded	Regulated Electric Utility (EEL)	% Electric Revenues ≥ 70%	10-Year Value Line Historical Growth Available	No Reduced Dividend since 2005	Projected Growth Available from Value Line and IBES	At Least Investment Grade Credit Rating	Generation Assets	Comparable Company Met All Criteria
Allegheny Energy	AYE	Yes	No							
ALLETE	ALE	Yes	Yes	Yes	No					
Alliant Energy	LNT	Yes	No							
Amer. Elec. Power	AEP	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Ameren Corp.	AEE	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Avista Corp.	AVA	Yes	Yes	No						
Black Hills	BKH	Yes	No							
Gen. Vermont Pub. Serv.	CV	Yes	Yes	Yes	Yes	Yes	No			
CenterPoint Energy	CNP	Yes	No							
CH Energy Group	CHG	Yes	Yes	No						
Cleco Corp.	CNL	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
CMS Energy Corp.	CMS	Yes	Yes	No						
Consol. Edison	ED	Yes	Yes	No						
Constellation Energy	CEG	Yes	No							
Dominion Resources	D	Yes	No							
DPL Inc.	DPL	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
DTE Energy	DTE	Yes	No							
Duke Energy	DUK	Yes	No							
Edison Int'l	EIX	Yes	No							
El Paso Electric	EE	Yes	Yes	Yes	Yes	No ¹				
Empire Dist. Elec.	EDE	Yes	Yes	Yes	Yes	Yes	No			
Entergy Corp.	ETR	Yes	NA							
Evergreen Energy Inc	EEE	Yes	NA							
Exelon Corp.	EXC	Yes	No							
FirstEnergy Corp.	FE	Yes	No							
Florida Public Utilities	FPU	Yes	NA							
Fortis Inc.	FTS.TO	Yes	NA							
FPL Group	FPL	Yes	No							
G1 Plains Energy	GXP	Yes	Yes	No						
Hawaiian Elec.	HE	Yes	No							
IDACORP, Inc.	IDA	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Integrus Energy	TEG	Yes	NA							
ITC Holdings	ITC	Yes	NA							
Maine & Maritimes Corp	MAM	Yes	Yes	Yes	Yes	No				
MDU Resources	MDU	Yes	No							
MGE Energy	MGEE	Yes	Yes	No						
NiSource Inc.	NI	Yes	No							
Northeast Utilities	NU	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
NorthWestern Corp	NWE	Yes	Yes	No						
NSTAR	NST	Yes	Yes	Yes	Yes	No				
OGE Energy	OGE	Yes	No							
Otter Tail Corp.	OTTR	Yes	No							
Pecco Holdings	POM	Yes	No							
PG&E Corp.	PCG	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Pinnacle West Capital	PNW	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
PNM Resources	PNM	Yes	Yes	Yes	Yes	No				
Portland General	POR	Yes	Yes	Yes	No					
PPL Corp.	PPL	Yes	No							
Progress Energy	PGN	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Public Serv. Enterprise	PEG	Yes	No							
Puget Energy Inc.	PSD	Yes	Yes	No						
SCANA Corp.	SCG	Yes	No							
Sempra Energy	SRE	Yes	No							
Sierra Pacific Res.	SRP	Yes	Yes	NA						
Southern Co.	SO	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
TECO Energy	TE	Yes	Yes	No						
U.S. Energy Sys Inc	USEYQ	Yes	NA							
UIL Holdings	UIL	Yes	Yes	Yes	Yes	Yes	No			
UniSource Energy	UNS	Yes	Yes	Yes	Yes	Yes	No			
UNITIL Corp.	UTL	Yes	Yes	Yes	Yes	Yes	No			
Vectren Corp.	VVC	Yes	Yes	No						
Westar Energy	WR	Yes	Yes	No						
Wilmington Capital Management	WCMA.TO	Yes	NA							
Wisconsin Energy	WEC	Yes	Yes	No						
Xcel Energy Inc.	XEL	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Sources: Columns 1, 2, 3, 6, 7, 8 and 10 = The Value Line Investment Survey: Ratings & Reports.
Column 4 = Edison Electric Institute 2007 Financial Review
Column 5 = January 2009 AUS Utility Reports.
Column 8 = I/B/E/S Inc.'s Institutional Brokers Estimate System, January 15, 2009.
Column 9 = S&P RatingsDirect

Notes:

1. No dividends per share.

NA = Not available.

**Kansas City Power and Light Company
Case No. ER-2009-0089**

**Comparable Electrical Utility Companies
for Kansas City Power and Light Company**

Number	Ticker Symbol	Company Name
1	AEE	Ameren Corp.
2	AEP	American Electric Power
3	CNL	Cleco Corp.
4	DPL	DPL Inc.
5	IDA	IDACORP, Inc.
6	NU	Northeast Utilities
7	PCG	PG&E Corp.
8	PNW	Pinnacle West Capital
9	PGN	Progress Energy
10	SO	Southern Company
11	XEL	Xcel Energy Inc.

**Kansas City Power and Light Company
Case No. ER-2009-0089**

**Ten-Year Dividends Per Share, Earnings Per Share & Book Value Per Share Growth Rates
for the Comparable Electric Utility Companies and Great Plains Energy**

Company Name	----- 10-Year Annual Compound Growth Rates -----			Average of 10 Year Annual Compound Growth Rates
	DPS	EPS	BVPS	
Ameren Corp.	0.00%	0.50%	3.50%	1.33%
American Electric Power	-4.50%	-1.00%	0.00%	-1.83%
Cleco Corp.	1.50%	2.50%	6.50%	3.50%
DPL Inc.	1.50%	1.00%	-0.50%	0.67%
IDACORP, Inc.	-4.50%	-1.00%	3.50%	-0.67%
Northeast Utilities	-4.50%	11.00%	0.50%	2.33%
PG&E Corp.	-3.00%	1.50%	0.00%	-0.50%
Pinnacle West Capital	7.00%	1.00%	4.50%	4.17%
Progress Energy	3.00%	0.00%	6.00%	3.00%
Southern Company	2.00%	3.00%	1.00%	2.00%
Xcel Energy Inc.	-4.50%	-3.50%	-1.00%	-3.00%
Average	-0.55%	1.36%	2.18%	1.00%
Standard Deviation	3.73%	3.50%	2.58%	2.18%
Great Plains Energy	0.50%	0.50%	1.50%	0.83%

Source: The Value Line Investment Survey: Ratings & Reports, November 7, November 28, December 26, 2008.

**Kansas City Power and Light Company
Case No. ER-2009-0089**

**Five-Year Dividends Per Share, Earnings Per Share & Book Value Per Share Growth Rates
for the Comparable Electric Utility Companies and Great Plains Energy**

Company Name	----- 5-Year Annual Compound Growth Rates -----			Average of 5 Year Annual Compound Growth Rates
	DPS	EPS	BVPS	
Ameren Corp.	0.00%	-1.50%	5.50%	1.33%
American Electric Power	-9.00%	3.00%	0.00%	-2.00%
Cleco Corp.	0.50%	-2.00%	7.00%	1.83%
DPL Inc.	1.00%	-1.00%	2.50%	0.83%
IDACORP, Inc.	-8.50%	-7.00%	2.50%	-4.33%
Northeast Utilities	9.50%	8.50%	2.50%	6.83%
PG&E Corp.	0.00%	0.00%	16.50%	5.50%
Pinnacle West Capital	5.50%	-2.50%	3.50%	2.17%
Progress Energy	2.50%	-4.50%	3.00%	0.33%
Southern Company	2.50%	3.50%	3.00%	3.00%
Xcel Energy Inc.	-8.50%	-2.00%	-1.50%	-4.00%
Average	<u>-0.41%</u>	<u>-0.50%</u>	<u>4.05%</u>	<u>1.05%</u>
Standard Deviation	5.70%	4.02%	4.50%	3.35%
Great Plains Energy	0.00%	0.00%	4.50%	1.50%

Source: The Value Line Investment Survey: Ratings & Reports, November 7, November 28, December 26, 2008.

**Kansas City Power and Light Company
Case No. ER-2009-0089**

**Average of Ten- and Five-Year Dividends Per Share, Earnings Per Share &
Book Value Per Share Growth Rates for the Comparable Electric Utility Companies
and Great Plains Energy**

Company Name	10-Year Average DPS, EPS & BVPS	5-Year Average DPS, EPS & BVPS	Average of 5-Year & 10-Year Averages
Ameren Corp.	1.33%	1.33%	1.33%
American Electric Power	-1.83%	-2.00%	-1.92%
Cleco Corp.	3.50%	1.83%	2.67%
DPL Inc.	0.67%	0.83%	0.75%
IDACORP, Inc.	-0.67%	-4.33%	-2.50%
Northeast Utilities	2.33%	6.83%	4.58%
PG&E Corp	-0.50%	5.50%	2.50%
Pinnacle West Capital	4.17%	2.17%	3.17%
Progress Energy	3.00%	0.33%	1.67%
Southern Company	2.00%	3.00%	2.50%
Xcel Energy Inc.	-3.00%	-4.00%	-3.50%
Average	<u>1.00%</u>	<u>1.05%</u>	<u>1.02%</u>
Great Plains Energy	0.83%	1.50%	1.17%

**Kansas City Power and Light Company
Case No. ER-2009-0089**

**Five-Year Projected Dividends Per Share, Earnings Per Share & Book Value Per Share Growth Rates
for the Comparable Electric Utility Companies and Great Plains Energy**

Company Name	----- 5-Year Projected Compound Growth Rates -----			Average of 5 Year Annual Compound Growth Rates
	DPS	EPS	BVPS	
Ameren Corp.	0.00%	4.50%	2.00%	2.17%
American Electric Power	4.00%	5.00%	6.00%	5.00%
Cleco Corp.	9.50%	10.50%	6.00%	8.67%
DPL Inc.	5.00%	11.00%	8.50%	8.17%
IDACORP, Inc.	0.00%	2.00%	2.00%	1.33%
Northeast Utilities	7.00%	12.00%	5.50%	8.17%
PG&E Corp.	9.00%	5.00%	6.00%	6.67%
Pinnacle West Capital	1.00%	2.00%	2.00%	1.67%
Progress Energy	1.00%	5.00%	2.00%	2.67%
Southern Company	4.50%	5.50%	6.00%	5.33%
Xcel Energy Inc.	3.00%	7.50%	4.00%	4.83%
Average	4.00%	6.36%	4.55%	4.97%
Standard Deviation	3.25%	3.30%	2.16%	2.60%
Great Plains Energy	0.00%	-1.50%	3.50%	0.67%

Source: The Value Line Investment Survey: Ratings & Reports, November 7, November 28, December 26, 2008.

**Kansas City Power and Light Company
Case No. ER-2009-0089**

**Projected EPS Growth Rates
for the Comparable Electric Utility Companies
and Great Plains Energy**

	(1)	(2)	(3)
Company Name	Projected 5-Year EPS Growth IBES (Mean)	Projected 3-5 Year EPS Growth Value Line	Average Projected EPS Growth Growth
Ameren Corp.	4.00%	4.50%	4.25%
American Electric Power	5.38%	5.00%	5.19%
Cleco Corp.	13.63%	10.50%	12.07%
DPL Inc.	10.33%	11.00%	10.67%
IDACORP, Inc.	5.00%	2.00%	3.50%
Northeast Utilities	8.32%	12.00%	10.16%
PG&E Corp.	7.00%	5.00%	6.00%
Pinnacle West Capital	4.33%	2.00%	3.17%
Progress Energy	5.65%	5.00%	5.33%
Southern Company	5.59%	5.50%	5.55%
Xcel Energy Inc.	7.15%	7.50%	7.33%
Average	<u>6.94%</u>	<u>6.36%</u>	<u>6.65%</u>
Standard Deviation	2.75%	3.30%	2.89%
Great Plains Energy	7.65%	-1.50%	3.08%

Sources:

Column 1 = I/B/E/S Inc.'s Institutional Brokers Estimate System, January 15, 2009.

Column 2 = The Value Line Investment Survey, November 7, November 28, December 26, 2008.

**Kansas City Power and Light Company
Case No. ER-2009-0089**

**Historical and Projected Growth Rates
for the Comparable Electric Utility Companies
and Great Plains Energy**

Company Name	(1) Historical Growth Rate (DPS, EPS and BVPS)	(2) Projected 5-Year EPS Growth IBES (Mean)	(4) Projected 3-5 Year EPS Growth Value Line	(5) Average Projected EPS Growth	(6) Average of Historical & Projected Growth
Ameren Corp.	1.33%	4.00%	4.50%	4.25%	2.79%
American Electric Power	-1.92%	5.38%	5.00%	5.19%	1.64%
Cleco Corp.	2.67%	13.63%	10.50%	12.07%	7.37%
DPL Inc.	0.75%	10.33%	11.00%	10.67%	5.71%
IDACORP, Inc.	-2.50%	5.00%	2.00%	3.50%	0.50%
Northeast Utilities	4.58%	8.32%	12.00%	10.16%	7.37%
PG&E Corp.	2.50%	7.00%	5.00%	6.00%	4.25%
Pinnacle West Capital	3.17%	4.33%	2.00%	3.17%	3.17%
Progress Energy	1.67%	5.65%	5.00%	5.33%	3.50%
Southern Company	2.50%	5.59%	5.50%	5.55%	4.02%
Xcel Energy Inc.	-3.50%	7.15%	7.50%	7.33%	1.91%
Average	<u>1.02%</u>	<u>6.94%</u>	<u>6.36%</u>	<u>6.65%</u>	<u>3.84%</u>
Great Plains Energy	1.17%	7.65%	-1.50%	3.08%	2.12%

Proposed Range of Growth for Comparables: 4.00%-5.00%

Column 5 = [(Column 2 + Column 3 + Column 4) / 3]

Column 6 = [(Column 1 + Column 5) / 2]

Sources: Column 1 = Average of 10-Year and 5-Year Annual Compound Growth Rates from Schedule 11-3.

Column 2 = I/B/E/S Inc.'s Institutional Brokers Estimate System, January 15, 2009.

Column 4 = The Value Line Investment Survey, November 7, November 28, December 26, 2008.

**Kansas City Power and Light Company
Case No. ER-2009-0089**

**Average High / Low Stock Price for October 2008 through January 2009.
for the Comparable Electric Utility Companies and
Great Plains Energy**

Company Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	-- October 2008 --		-- November 2008 --		-- December 2008 --		-- January 2009 --		Average High/Low Stock Price (10/08 - 1/09)
	High Stock Price	Low Stock Price	High Stock Price	Low Stock Price	High Stock Price	Low Stock Price	High Stock Price	Low Stock Price	
Ameren Corp.	39.15	25.51	35.58	29.05	35.08	31.01	35.35	31.00	32.56
American Electric Power	37.28	25.54	33.38	27.24	33.37	28.00	34.34	30.88	30.80
Cleco Corp.	25.64	17.32	23.61	19.85	23.24	20.22	23.66	21.13	21.65
DPL Inc.	24.75	20.00	22.95	18.52	22.91	19.76	23.39	20.81	21.48
IDACORP, Inc.	29.88	21.88	30.66	25.90	30.57	27.29	30.47	28.07	27.70
Northeast Utilities	26.11	17.16	24.28	20.35	24.22	21.24	25.31	22.76	22.23
PG&E Corp	39.77	26.67	39.14	33.57	39.79	33.61	39.98	35.59	35.43
Pinnacle West Capital	35.83	26.27	33.53	26.36	32.28	28.16	34.81	31.35	30.41
Progress Energy	45.60	32.60	40.99	35.36	40.73	37.18	40.85	36.61	38.74
Southern Company	38.18	29.82	36.75	32.52	37.58	34.67	37.62	33.25	34.92
Xcel	20.21	15.32	19.21	16.50	18.90	16.96	19.07	17.71	17.85
Great Plains Energy	23.10	15.64	19.70	16.60	19.49	17.35	20.09	18.25	18.65

Notes:

Column 9 = [(Column 1 + Column 2 + Column 3 + Column 4 + Column 5 + Column 6 + Column 7 + Column 8) / 8].

Source: <http://finance.yahoo.com>

**Kansas City Power and Light Company
Case No. ER-2009-0089**

**Constant-Growth Discounted Cash Flow (DCF) Estimated Costs of Common Equity
for the Comparable Electric Utility Companies and
Great Plains Energy**

	(1)	(2)	(3)	(4)	(5)
Company Name	Expected Annual Dividend	Average High/Low Stock Price	Projected Dividend Yield	Average of Historical & Projected Growth	Estimated Cost of Common Equity
Ameren Corp.	\$2.54	\$32.563	7.80%	2.79%	10.59%
American Electric Power	\$1.66	\$30.802	5.39%	1.64%	7.03%
Cleco Corp.	\$0.95	\$21.647	4.39%	7.37%	11.75%
DPL Inc.	\$1.16	\$21.482	5.40%	5.71%	11.11%
IDACORP, Inc.	\$1.20	\$27.697	4.33%	0.50%	4.83%
Northeast Utilities	\$0.88	\$22.227	3.96%	7.37%	11.33%
PG&E Corp.	\$1.68	\$35.425	4.74%	4.25%	8.99%
Pinnacle West Capital	\$2.10	\$30.405	6.91%	3.17%	10.07%
Progress Energy	\$2.48	\$38.743	6.40%	3.50%	9.90%
Southern Company	\$1.73	\$34.920	4.95%	4.02%	8.98%
Xcel Energy Inc.	\$0.97	\$17.850	5.43%	1.91%	7.35%
Average			<u>5.43%</u>	<u>3.84%</u>	<u>9.27%</u>
Great Plains Energy	\$1.66	\$18.647	8.90%	2.12%	11.02%
			Proposed Dividend Yield:		5.45%
			Proposed Range of Growth:		<u>4.00% - 5.00%</u>
			Estimated Proxy Cost of Common Equity:		9.45%-10.45%
			GPE Company-Specific Using Average Projected Growth		11.98%

Notes: Column 1 = Estimated Dividend Declared per share represents the projected dividend for 2009.

Column 3 = (Column 1 / Column 2).

Column 5 = (Column 3 + Column 4).

Sources: Column 1 = The Value Line Investment Survey: Ratings and Reports, November 7, November 28, December 26, 2008

Column 2 = Schedule 15.

Column 4 = Schedule 14.

**Kansas City Power and Light Company
Case No. ER-2009-0089**

**Capital Asset Pricing Model (CAPM) Costs of Common Equity Estimates
Based on Historical Return Differences Between Common Stocks and Long-Term U.S. Treasuries
for the Comparable Electric Utility Companies and Great Plains Energy**

	(1)	(2)	(3)	(4)	(5)	(6)
			Arithmetic Average Market Risk Premium (1926-2007)	Geometric Average Market Risk Premium (1926-2007)	Arithmetic CAPM Cost of Common Equity (1926-2007)	Geometric CAPM Cost of Common Equity (1926-2007)
Company Name	Risk Free Rate	Company's Value Line Beta				
Ameren Corp.	3.13%	0.80	6.50%	4.90%	8.33%	7.05%
American Electric Power	3.13%	0.75	6.50%	4.90%	8.01%	6.81%
Cleco Corp.	3.13%	0.80	6.50%	4.90%	8.33%	7.05%
DPL Inc.	3.13%	0.65	6.50%	4.90%	7.36%	6.32%
IDACORP, Inc.	3.13%	0.85	6.50%	4.90%	8.66%	7.30%
Northeast Utilities	3.13%	0.75	6.50%	4.90%	8.01%	6.81%
PG&E Corp	3.13%	0.85	6.50%	4.90%	8.66%	7.30%
Pinnacle West Capital	3.13%	0.75	6.50%	4.90%	8.01%	6.81%
Progress Energy	3.13%	0.60	6.50%	4.90%	7.03%	6.07%
Southern Company	3.13%	0.55	6.50%	4.90%	6.71%	5.83%
Xcel Energy inc.	3.13%	0.75	6.50%	4.90%	8.01%	6.81%
Average		0.74			7.91%	6.73%
Great Plains Energy	3.13%	0.65	6.50%	4.90%	7.36%	6.32%

Column 1 = The appropriate yield is equal to the average 30-year U.S. Treasury Bond yield for January 2009 which was obtained from the St. Louis Federal Reserve website at <http://research.stlouisfed.org/fred2/series/GS30/22>.

Column 2 = Beta is a measure of the movement and relative risk of an individual stock to the market as a whole as reported by the Value Line Invest Ratings & Reports, November 7, November 28, December 26, 2008.

Column 3 = The Market Risk Premium represents the expected return from holding the entire market portfolio less the expected return from holding a risk free investment. The appropriate Market Risk Premium for the period 1926 - 2007 was determined to be 6.50% based on an arithmetic average as calculated in Ibbotson Associates, Inc.'s Stocks, Bonds, Bills, and Inflation: 2008 Yearbook.

Column 4 = The Market Risk Premium represents the expected return from holding the entire market portfolio less the expected return from holding a risk free investment. The appropriate Market Risk Premium for the period 1926 - 2007 was determined to be 4.9% based on a geometric average as calculated in Ibbotson Associates, Inc.'s Stocks, Bonds, Bills, and Inflation: 2008 Yearbook.

Column 5 = (Column 1 + (Column 2 * Column 3)).

Column 6 = (Column 1 + (Column 2 * Column 4)).

**Kansas City Power and Light Company
Case No. ER-2009-0089**

**Multiple-Stage Discounted Cash Flow (DCF) Estimated Costs of Common Equity
for the Comparable Electric Utility Companies**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Company Name	Dividends 2008	Growth Years 1-5	6	7	Growth Years 8	9	10	Growth in Perpetuity	Cost of Equity
Ameren Corp.	\$2.54	4.25%	4.06%	3.87%	3.68%	3.48%	3.29%	3.10%	11.68%
American Electric Power	\$1.64	5.19%	4.84%	4.49%	4.15%	3.80%	3.45%	3.10%	9.32%
Cleco Corp.	\$0.90	12.07%	10.57%	9.08%	7.58%	6.09%	4.59%	3.10%	10.31%
DPL Inc.	\$1.10	10.67%	9.40%	8.14%	6.88%	5.62%	4.36%	3.10%	11.21%
IDACORP, Inc.	\$1.20	3.50%	3.43%	3.37%	3.30%	3.23%	3.17%	3.10%	7.68%
Northeast Utilities	\$0.83	10.16%	8.98%	7.81%	6.63%	5.45%	4.28%	3.10%	8.98%
PG&E Corp.	\$1.56	6.00%	5.52%	5.03%	4.55%	4.07%	3.58%	3.10%	8.52%
Pinnacle West Capital	\$2.10	3.17%	3.15%	3.14%	3.13%	3.12%	3.11%	3.10%	10.25%
Progress Energy	\$2.46	5.33%	4.95%	4.58%	4.21%	3.84%	3.47%	3.10%	10.55%
Southern Company	\$1.66	5.55%	5.14%	4.73%	4.32%	3.92%	3.51%	3.10%	8.78%
Xcel Energy Inc.	\$0.94	7.33%	6.62%	5.92%	5.21%	4.51%	3.80%	3.10%	10.06%

9.76%

Estimated Proxy Cost of Common Equity: 9.25% - 10.25%

Sources: Column 1 = The Value Line Investment Survey: Ratings and Reports, November 7, November 28, December 26, 2008.
Column 2 = I/B/E/S Inc.'s Institutional Brokers Estimate System, January 15, 2009.
Column 8 = The Congressional Budget Office, The Budget and Economic Outlook: Fiscal Years 2009-2019,
January 2009 and Energy Information Administration Annual Energy Outlook 2009.

Kansas City Power and Light Company
Case No. ER-2009-0089

**Selected Financial Ratios for the Comparable Electric Utility Companies
and Great Plains Energy**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Company Name	Estimated 2008 Common Equity Ratio	Estimated 2008 Long-Term Debt Ratio	2007 Funds From Operations Interest Coverage	2007 Funds From Operations to Total Debt	Market- to-Book Value	Estimated 2008 Return on Common Equity	2009 Projected Return on Common Equity	Bond Rating
Ameren Corp.	49.50%	49.00%	4.20 x	17.1%	0.98 x	9.0%	10.0%	BBB
American Electric Power	40.50%	59.50%	3.20 x	16.5%	1.16 x	11.0%	11.0%	BBB
Cleco Corp.	51.00%	49.00%	5.90 x	27.1%	1.23 x	9.0%	9.5%	BBB
DPL Inc.	44.00%	55.00%	4.40 x	20.3%	2.54 x	23.5%	23.5%	BBB
IDACORP, Inc.	50.00%	50.00%	2.70 x ¹	8.9% ¹	1.04 x	7.5%	7.5%	BBB
Northeast Utilities	38.00%	60.50%	3.60 x	15.0%	1.17 x	9.5%	9.0%	BBB+
PG&E Corp	49.50%	49.00%	3.20 x	24.0%	1.50 x	12.0%	12.5%	BBB+
Pinnacle West Capital	53.50%	46.50%	3.70 x	15.7%	0.85 x	8.0%	7.5%	BBB-
Progress Energy	46.50%	53.00%	3.80 x	16.4%	1.16 x	9.0%	9.0%	BBB
Southern Company	44.50%	52.00%	4.30 x	19.2%	2.09 x	13.0%	13.5%	A
Xcel Energy inc.	47.50%	52.00%	3.70 x	19.6%	1.17 x	9.5%	9.5%	BBB
Average	46.77%	52.32%	3.88 x	18.2%	1.35 x	11.0%	11.1%	BBB
Great Plains Energy	49.00%	50.00%	3.70 x	19.8%	0.83 x	5.50%	7.00%	BBB

Sources:

The Value Line Investment Survey Ratings & Reports, November 7, November 28, and December 26, 2008 for columns (1), (2), (6) and (7).
Standard & Poor's RatingsDirect for columns (3), (4) and (8).
AUS Utility Reports, January 2009 for column (5).

Notes:

1. As of June 30, 2008, in S&P's August 29, 2008 Research Report on IDACORP.

**Kansas City Power and Light Company
Case No. ER-2009-0089**

Public Utility Revenue Requirement

or

Cost of Service

The formula for the revenue requirement of a public utility may be stated as follows :

Equation 1 : **Revenue Requirement = Cost of Service**

or

Equation 2 : **$R R = O + (V - D) R$**

The symbols in the second equation are represented by the following factors :

R R	=	Revenue Requirement
O	=	Prudent Operating Costs, including Depreciation and Taxes
V	=	Gross Valuation of the Property Serving the Public
D	=	Accumulated Depreciation
(V - D)	=	Rate Base (Net Valuation)
(V - D) R	=	Return Amount (\$\$) or Earnings Allowed on Rate Base
R	=	$i L + d P + k E$ or Overall Rate of Return (%)
i	=	Embedded Cost of Debt
L	=	Proportion of Debt in the Capital Structure
d	=	Embedded Cost of Preferred Stock
P	=	Proportion of Preferred Stock in the Capital Structure
k	=	Required Return on Common Equity (ROE)
E	=	Proportion of Common Equity in the Capital Structure

Kansas City Power and Light Company
Case No. ER-2009-0089

Weighted Cost of Capital as of September 30, 2008
for Kansas City Power and Light Company

Capital Component	Percentage of Capital	Embedded Cost	Weighted Cost of Capital Using Common Equity Return of:		
			9.25%	9.75%	10.25%
Common Stock Equity	50.65%	-----	4.68%	4.94%	5.19%
Preferred Stock	0.76%	4.291%	0.03%	0.03%	0.03%
Long-Term Debt	48.60%	6.203%	3.01%	3.01%	3.01%
Total	<u>100.00%</u>		<u>7.73%</u>	<u>7.98%</u>	<u>8.24%</u>

Notes:

See Schedule 8 for the Capital Structure Ratios.

Embedded Cost of Long-Term Debt and Embedded Cost of Preferred Stock Provided in Response to Staff Data Request No. DR 0111.

MISSOURI PUBLIC SERVICE COMMISSION

DAVID MURRAY

ATTACHMENTS A THROUGH B

KANSAS CITY POWER AND LIGHT COMPANY

CASE NO. ER-2009-0089

DAVID MURRAY
ATTACHMENTS A THROUGH B
KANSAS CITY POWER AND LIGHT COMPANY
CASE NO. ER-2009-0089

The DCF model is a market-oriented approach for deriving the cost of common equity. The cost of common equity calculated from the DCF model is inherently capable of attracting capital. This results from the theory that security prices adjust continually over time, so that an equilibrium price exists and the stock is neither undervalued nor overvalued. It can also be stated that stock prices continually fluctuate to reflect the required and expected return for the investor.

The constant-growth form of the DCF model was used in this analysis. This model relies upon the fact that a company's common stock price is dependent upon the expected cash dividends and upon cash flows received through capital gains or losses that result from stock price changes. The interest rate which discounts the sum of the future expected cash flows to the current market price of the common stock is the calculated cost of common equity. This can be expressed algebraically as:

$$\text{Present Price} = \frac{\text{Expected Dividends}}{\text{Discounted by } k} + \frac{\text{Expected Price in 1 year}}{\text{Discounted by } k} \quad (1)$$

where k equals the cost of equity. Since the expected price of a stock in one year is equal to the present price multiplied by one plus the growth rate, equation (1) can be restated as:

$$\text{Present Price} = \frac{\text{Expected Dividends}}{(1 + k)} + \frac{\text{Present Price } (1+g)}{(1 + k)} \quad (2)$$

where g equals the growth rate and k equals the cost of equity. Letting the present price equal P_0 and expected dividends equal D_1 , the equation appears as:

$$P_0 = \frac{D_1}{(1+k)} + \frac{P_0(1+g)}{(1+k)} \quad (3)$$

The cost of equity equation may also be algebraically represented as:

$$k = \frac{D_1}{P_0} + g \quad (4)$$

Thus, the cost of common stock equity, k , is equal to the expected dividend yield (D_1/P_0) plus the expected growth in dividends (g) continuously summed into the future. The growth in dividends and implied growth in earnings will be reflected in the current price. Therefore, this model also recognizes the potential of capital gains or losses associated with owning a share of common stock.

The discounted cash flow method is a continuous stock valuation model. The DCF theory is based on the following assumptions:

1. Market equilibrium;
2. Perpetual life of the company;
3. Constant payout ratio;
4. Payout of less than 100% earnings;
5. Constant price/earnings ratio;
6. Constant growth in cash dividends;
7. Stability in interest rates over time;
8. Stability in required rates of return over time; and,
9. Stability in earned returns over time.

Flowing from these, it is further assumed that an investor's growth horizon is unlimited and that earnings, book values and market prices grow hand-in-hand. Although the entire list of the above assumptions is rarely met, the DCF model is a reasonable working model describing an actual investor's expectations and resulting behaviors.

Attachment A

The CAPM describes the relationship between a security's investment risk and its market rate of return. This relationship identifies the rate of return which investors expect a security to earn so that its market return is comparable with the market returns earned by other securities that have similar risk. The general form of the CAPM is as follows:

$$k = R_f + \beta (R_m - R_f)$$

where:

- k = the expected return on equity for a specific security;
- R_f = the risk-free rate;
- β = beta; and
- $R_m - R_f$ = the market risk premium.

The first term of the CAPM is the risk-free rate (R_f). The risk-free rate reflects the level of return that can be achieved without accepting any risk. In reality, there is no such risk-free asset, but it is generally represented by U.S. Treasury securities.

The second term of the CAPM is beta (β). Beta is an indicator of a security's investment risk. It represents the relative movement and relative risk between a particular security and the market as a whole (where beta for the market equals 1.00). Securities with betas greater than 1.00 exhibit greater volatility than do securities with betas less than 1.00. This causes a higher beta security to be less desirable to a risk-averse investor and therefore requires a higher return in order to attract investor capital away from a lower beta security.

The final term of the CAPM is the market risk premium ($R_m - R_f$). The market risk premium represents the expected return from holding the entire market portfolio less the expected return from holding a risk-free investment.

MISSOURI PUBLIC SERVICE COMMISSION

**STAFF REPORT
COST OF SERVICE**

APPENDIX 3

KANSAS CITY POWER & LIGHT COMPANY

CASE NO. ER-2009-0089

**Kansas City Power and Light Company
Case No. ER-2009-0089**

	KCPL	Billing	Adjusted	Weather		Normalized Rate Switch Adjusted		Days	Growth	
	As Billed	Adjustment	Billed Sales	Adjustment	Large Power	Sales	Large Power	Adjustment	Adjustment	Normalized
				Rate Switching	Rate Switch		New Customers			Sales
Total Residential	2,669,829,982	0	2,669,829,982	-75,348,498		2,594,481,484		-15,121,753	16,689,034	2,596,048,764
Total Small General Service	452,120,899	0	452,120,899	-56,430,128		395,690,771		-1,589,867	1,618,988	395,719,892
Total Medium General Service	1,070,049,196	0	1,070,049,196	88,503,660		1,158,552,856		-560,832	-19,987,686	1,138,004,338
Total Large General Service	2,368,401,206	0	2,368,401,206	-111,122,712		2,257,278,494		-3,524,102	108,287,373	2,362,041,764
Total Large Power	2,350,153,337	-116,160,908	2,233,992,429		18,622,560	2,252,614,990	131,964,764	-311,595		2,384,268,159
Total Lighting	87,729,375		87,729,375			87,729,375				87,729,375
Missouri Jurisdiction Sales	8,998,283,995	-116,160,908	8,882,123,087	-154,397,679		8,746,347,969		-21,108,150	106,607,709	8,963,812,292

Kansas City Power and Light Company
Case No. ER-2009-0089

	KCPL	Billing	Adjusted	Weather		Normalized Rate Switch Adjusted	Days	Growth	
	As Billed	Adjustment	Billed Sales	Adjustment Rate Switching	Large Power Rate Switch	Sales	Adjustment	Adjustment	Normalized Sales
Total Residential	2,935,926,798		2,935,926,798	-50,574,246		2,885,352,552	-12,493,992	31,979,171	2,904,837,731
Total Small General Service	330,241,750		330,241,750	-18,138,643		312,103,107	-524,575	4,082,115	315,660,648
Total Medium General Service	757,617,171		757,617,171	-7,837,679		749,779,492	-1,288,286	16,077,226	764,568,432
Total Large General Service	1,849,072,163		1,849,072,163	482,656,777		2,331,728,940	-2,580,174	51,420,558	2,380,569,324
Total Large Power	708,651,165	-6,151,696	702,499,469		-496,321,140	206,178,329	112,080		206,290,409
Total Lighting	54,261,959		54,261,959			54,261,959		0	54,261,959
Kansas Jurisdiction Sales	6,635,771,006	-6,151,696	6,629,619,310	406,106,209	-496,321,140	6,539,404,379	-16,774,947	103,559,071	6,626,188,503

MISSOURI PUBLIC SERVICE COMMISSION

**STAFF REPORT
COST OF SERVICE**

APPENDIX 4

KANSAS CITY POWER & LIGHT COMPANY

CASE NO. ER-2009-0089

KCP&L 2007 Billing Month Adjustments

Case No. ER-2009-0089

Missouri Residential Services

Billing Month kWh, without losses, adjusted for rate switchers

	Actual kWh	Normal kWh	Weather Impact	% Adjustment
Jan-07	225,616,925	239,224,762	13,607,837	6%
Feb-07	241,518,340	239,061,132	-2,457,208	-1%
Mar-07	199,175,159	202,494,389	3,319,230	2%
Apr-07	152,841,996	153,690,390	848,394	1%
May-07	161,053,409	154,344,220	-6,709,189	-4%
Jun-07	199,509,143	196,173,741	-3,335,402	-2%
Jul-07	270,702,828	281,646,281	10,943,453	4%
Aug-07	328,054,452	310,519,770	-17,534,682	-5%
Sep-07	312,389,589	255,977,488	-56,412,101	-18%
Oct-07	196,582,430	178,164,775	-18,417,655	-9%
Nov-07	155,972,404	157,248,065	1,275,661	1%
Dec-07	226,413,307	225,936,470	-476,837	0%

Missouri Small General Services

Billing Month kWh, without losses, adjusted for rate switchers

	Actual kWh	Normal kWh	Weather Impact	% Adjustment
Jan-07	33,788,196	34,937,526	1,149,330	3%
Feb-07	35,634,821	35,516,764	-118,057	0%
Mar-07	31,516,416	31,644,446	128,030	0%
Apr-07	26,990,084	26,649,292	-340,792	-1%
May-07	28,723,067	27,976,669	-746,398	-3%
Jun-07	33,032,225	32,415,214	-617,011	-2%
Jul-07	36,933,020	37,492,401	559,381	2%
Aug-07	40,344,300	39,313,973	-1,030,327	-3%
Sep-07	40,547,457	37,028,115	-3,519,342	-9%
Oct-07	32,796,896	31,178,284	-1,618,612	-5%
Nov-07	27,401,617	27,427,648	26,031	0%
Dec-07	34,110,704	34,110,441	-263	0%

Missouri Medium General Services Class

Billing Month kWh, without losses, adjusted for rate switchers

	Actual kWh	Normal kWh	Weather Impact	% Adjustment
Jan-07	90,241,199	91,384,268	1,143,069	1%
Feb-07	94,589,822	94,445,667	-144,155	0%
Mar-07	91,467,862	91,241,023	-226,838	0%
Apr-07	81,475,653	79,614,865	-1,860,788	-2%
May-07	87,925,709	86,184,740	-1,740,970	-2%
Jun-07	99,016,622	97,263,660	-1,752,963	-2%
Jul-07	108,838,730	110,044,164	1,205,434	1%
Aug-07	118,908,764	117,010,241	-1,898,523	-2%
Sep-07	121,213,567	114,217,414	-6,996,154	-6%
Oct-07	100,839,306	97,289,042	-3,550,264	-4%
Nov-07	84,235,246	83,638,377	-596,869	-1%
Dec-07	96,382,532	96,219,397	-163,136	0%

Missouri Large General Services

Billing Month kWh, without losses, adjusted for rate switchers

	Actual kWh	Normal kWh	Weather Impact	% Adjustment
Jan-07	184,827,175	190,608,295	5,781,120	3%
Feb-07	193,675,419	192,669,299	-1,006,120	-1%
Mar-07	188,783,660	188,866,560	82,900	0%
Apr-07	165,601,041	162,024,254	-3,576,787	-2%
May-07	172,562,584	169,262,693	-3,299,891	-2%
Jun-07	183,455,731	181,112,540	-2,343,191	-1%
Jul-07	208,708,526	210,860,683	2,152,157	1%
Aug-07	207,935,186	204,844,104	-3,091,082	-1%
Sep-07	212,283,592	201,264,732	-11,018,860	-5%
Oct-07	195,254,157	190,172,544	-5,081,613	-3%
Nov-07	170,487,024	170,442,973	-44,051	0%
Dec-07	195,555,691	195,149,816	-405,875	0%

Notes: Weather Impact is calculated by subtracting Actual kWh from Normal.
% Adjustment is found by dividing the Weather Impact by Actual kWh.

MISSOURI PUBLIC SERVICE COMMISSION

**STAFF REPORT
COST OF SERVICE**

APPENDIX 5

KANSAS CITY POWER & LIGHT COMPANY

CASE NO. ER-2009-0089

Kansas City Power & Light Company
Depreciation & Amortization Rates
Missouri Jurisdictional

Account	Acct. No.	Avg. Service Life	Net Salvage	Deprec. Rate
Total Steam Production (Note)				
Structures & Improvements	311	30.5	-1.0%	3.31%
Structures & Improv – Haw 5 Rebuild	311			0.82%
Boiler Plant Equipment (incl trains)	312	28.6	-4.0%	3.63%
Boiler Plant Equip – Haw 5 Rebuild	312			0.90%
Turbogenerator Units	314	32.3	-1.0%	3.13%
Accessory Electric Equipment	315	31.3	-1.0%	3.23%
Accessory Electric Equip – Haw 5 Rebuild	315			0.80%
Acc Electric Equip – Computers (like 391)	315	18.4	1.0%	5.40%
Miscellaneous Power Plant Equipment	316	28.0	2.0%	3.50%
Misc Power Plant Equip – Haw 5 Rebuild	316			0.87%
<u>Total Nuclear Production (Note)</u>				
Structures & Improvements	321			1.55%
Reactor Plant Equipment	322			1.73%
Turbogenerator Unites	323			1.96%
Accessory Electric Equipment	324			1.73%
Miscellaneous Power Plant Equipment	325			2.36%
Nuclear Plant Write-Off	328			1.73%
Total Combustion Turbines				
Structures & Improvements	341	24.3	0.0%	4.12%
Fuel Holders, Producers, & Acc. Equip.	342	24.3	0.0%	4.12%
Generators	344	24.3	0.0%	4.12%
Accessory Electric Equipment	345	24.3	0.0%	4.12%
<u>Total Wind Generation</u>				
Structures & Improvements	341	20.0		5.00%
Generators	344	20.0		5.00%
Accessory Electric Equipment	345	20.0		5.00%
Total Transmission Plant				
Structures & Improvements	352	73.5	0.0%	1.36%
Station Equipment	353	42.0	6.0%	2.24%
Station Equip-Communication Equip (like 397)	353	38.8	3.0%	2.50%
Towers & Fixtures	354	50.0	0.0%	2.00%
Poles & Fixtures	355	39.0	-40.0%	3.59%
Overhead Conductors & Devices	356	48.0	-49.0%	3.10%

AMORTIZATION OF LIMITED TERM & OTHER ELECTRIC PLANT

Account	Acct. No.	Avg. Service Life	Net Salvage	Deprec. Rate
Intangible – Five Year Software	303	5.0	0.0%	20.0%
Intangible – Ten Year Software	303	10.0	0.0%	10.0%
Intangible – Communication Equip (like 397)	303	38.8	3.0%	2.50%
Intangible – Accessory Equip (like 345)	303	24.3	0.0%	4.12%
Steam Prod–Structures & Impr-Leasehold Impr	311	Lease		
Combustion Turbine Plant – Land Rights	340			1.19%
Transmission Plant – Land Rights	350			1.19%
Distribution Plant – Land Rights	360			2.17%
General –Structures & Impr-Leasehold Impr	390	Lease		