

Exhibit No.:  
Issue: Fuel Adjustment Clause  
Witness: Tim M. Rush  
Type of Exhibit: Direct Testimony  
Sponsoring Party: KCP&L Greater Missouri  
Operations Company  
Case No.: EO-2008-0415  
Date Testimony Prepared: December 23, 2009

**MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO.: EO-2008-0415**

**DIRECT TESTIMONY**

**OF**

**TIM M. RUSH**

**ON BEHALF OF**

**KCP&L GREATER MISSOURI OPERATIONS COMPANY**

**Kansas City, Missouri  
December 2009**

**DIRECT TESTIMONY**

**OF**

**TIM M. RUSH**

**Case No. EO-2008-0415**

1   **Q:   Please state your name and business address.**

2   A:   My name is Tim M. Rush. My business address is 1200 Main, Kansas City,  
3       Missouri 64105.

4   **Q:   By whom and in what capacity are you employed?**

5   A:   I am employed by Kansas City Power & Light Company (“KCP&L”) as Director,  
6       Regulatory Affairs.

7   **Q:   What are your responsibilities?**

8   A:   My general responsibilities include overseeing the preparation of the rate case,  
9       class cost of service and rate design of both KCP&L and KCP&L Greater  
10      Missouri Operations Company (“Company” or “GMO”). I am also responsible  
11      for overseeing the regulatory reporting and general activities as they relate to the  
12      Missouri Public Service Commission (“MPSC” or “Commission”).

13   **Q:   Please describe your education, experience and employment history.**

14   A:   In addition to public schools, I received a Master's Degree in Business  
15      Administration from Northwest Missouri State University in Maryville, Missouri.  
16      I did my undergraduate study at both the University of Kansas in Lawrence and  
17      the University of Missouri in Columbia. I received a Bachelor of Science Degree  
18      in Business Administration with a concentration in Accounting from the  
19      University of Missouri in Columbia.

1    **Q:     Please provide your work experience.**

2    A:     I was hired by KCP&L in 2001, as Director, Regulatory Affairs. Prior to my  
3           employment with KCP&L, I was employed by St. Joseph Light & Power  
4           Company (“Light & Power”) for over 24 years. At Light & Power, I was  
5           Manager of Customer Operations from 1996 to 2001, where I had responsibility  
6           for the regulatory area as well as marketing, energy consultant and customer  
7           services area. Customer services included the call center and collections areas.  
8           Prior to that, I held various positions in the Rates and Market Research  
9           Department from 1977 until 1996. I was the manager of that department for  
10          fifteen years.

11   **Q:     Have you previously testified in a proceeding before the MPSC or before any**  
12          **other utility regulatory agency?**

13   A:     I have testified on numerous occasions before the MPSC on a variety of issues  
14           affecting regulated public utilities. I have additionally testified at the Federal  
15           Energy Regulatory Commission and the Kansas Corporation Commission.

16   **Q:     What is the purpose of your testimony?**

17   A:     The purpose of my testimony is to support the second true-up filing being made  
18           by GMO under the provisions in 4 CSR 240-20.090(4) and (5) and the  
19           Company’s approved fuel and purchased power cost recovery mechanism.

20   **Q:     What is the purpose of the true-up filing?**

21   A:     The purpose of this true-up filing is to identify the amount over or under-  
22           recovered from the second 12-month recovery period under the Company’s Fuel  
23           Adjustment Clause (“FAC”).

1   **Q:    Please explain the FAC process, including the accumulation, filing, recovery**  
2       **and true-up periods.**

3   A:    Each FAC begins with an accumulation period which covers a six month period  
4       in which the costs of the fuel and purchased power components contained in the  
5       FAC are accumulated and compared to the base energy costs that are in rates over  
6       that same time frame. The net of the cost compared to the base energy costs in  
7       the current rates is the amount to be recovered or returned to customers over the  
8       recovery period. After the accumulation period, GMO files with the Missouri  
9       Public Service Commission the Cost Adjustment Factor (“CAF”). The CAF is  
10      the rate that will be charged to customers over the recovery period. Between the  
11      accumulation period until the beginning of the recovery period is three months.  
12      The recovery period for GMO is twelve months. After the recovery period, a  
13      true-up is filed which reflects all the activities and summarizes the balances of the  
14      FAC. The balances will then be included in the next CAF filing.

15   **Q:    What was the timing of the accumulation and recovery relating to this true-**  
16       **up?**

17   A:    The accumulation period went from December 1, 2007 through May 31, 2008.  
18       The recovery period for that accumulation was September 1, 2008 through August  
19       31, 2009.

20   **Q:    Why would there be a difference between the accumulated over or under-**  
21       **recovery and the amount collected during the recovery period?**

22   A:    The Cost Adjustment Factor (“CAF”) is calculated based upon projected kWh  
23       sales for the recovery period. Since the CAF is based upon a projected number,

1           once actual sales are recorded, a difference exists between the estimate and the  
2           actual kWh billed. This difference will be “trued-up” in the next FAC filing.

3   **Q:    What was the difference between what was accumulated, along with interest**  
4           **and the amount collected through the recovery mechanism?**

5   A:    For the territory KCP&L GMO formerly served as Aquila Networks-MPS  
6           (“MPS”), the FAC was under-collected by \$988,989. For the territory GMO  
7           formerly served as Aquila Networks-L&P (“L&P”), the FAC was under-collected  
8           by \$175,393.

9   **Q:    What impact will this have on future FAC adjustment rate schedules filed?**

10  A:    The true-up amount identified in the true-up filing will be included in the next  
11          semi-annual FAC rate schedule filing. Since the Company’s second FAC  
12          recovery period ended August 31, 2009, the above under-recovery will be  
13          included in the semi-annual filing to be made on or before December 30, 2009  
14          covering the accumulation period of June 1, 2009 through November 30, 2009.

15  **Q:    What will be the impact of this true-up?**

16  A:    Because the amounts for both territories are under-recoveries, the next filing will  
17          result in an increase in customers’ bills.

18  **Q:    How did you develop the proposed true-up amounts that are being requested**  
19          **in this filing?**

20  A:    As indicated above, the true-up amount is the net of the accumulated expenditures  
21          over or under the base FAC costs as set in rates during the accumulation period,  
22          plus interest, and the amount recovered during the recovery period. The details  
23          associated with this calculation are filed along with this testimony in Schedule

1 TMR – Schedule 1. This schedule contains a summary and all supporting work  
2 papers for the calculation.

3 **Q: What action is the Company requesting from the Commission with respect to**  
4 **this true-up filing?**

5 A: As provided by 4 C.S.R. 240-20.090(5), a true-up filing is required at least  
6 annually. Pursuant to the Company's FAC tariff, the amount of the true-up will  
7 be included in the next accumulation period. The Company requests that the  
8 Commission approve the amount to be included in the next accumulation period  
9 which will cover the six months ended November 30, 2009.

10 **Q: Does this conclude your testimony?**

11 A: Yes, it does.

**In the Matter of the Application of KCP&L  
Greater Missouri Operations Company  
Containing Its Annual Fuel Adjustment  
Clause True-Up**


) Case No. EO-2008-0415  
)  
)  
)

**STATE OF MISSOURI            )**  
   **) ss**  
**COUNTY OF JACKSON          )**

1. My name is Tim M. Rush. I work in Kansas City, Missouri, and I am employed by Kansas City Power & Light Company as Director, Regulatory Affairs.

2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of KCP&L Greater Missouri Operations Company For All Territories Served As L&P and MPS, consisting of five (5) pages, having been prepared in written form for introduction into evidence in the above-captioned docket.

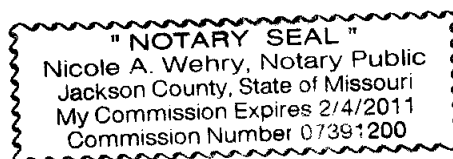
3. I have knowledge of the matters set forth therein. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded, including any attachments thereto, are true and accurate to the best of my knowledge, information and belief.

  
Tim M. Rush

Subscribed and sworn before me this 23<sup>rd</sup> day of December 2009.

Nicol A. Wang  
Notary Public

My commission expires: Feb 4 2011



**Information Required By  
4 CSR 240-3.161 (8)  
True-up of FAC for KCP&L GMO - L&P and MPS  
Second Accumulation Period  
Summary**

**Accumulation Period: December 1, 2007 through May 31, 2008**

**Recovery Period: September 1, 2008 through August 31, 2009**

**L&P**

Accumulation	1,718,714
Interest Filed	77,420
Interest Correction	1,091
Recovery	(1,684,802)
Under Recovered 2nd True-up Period	112,423
1st True-up Period Correction	62,970
<b>Proposed Adjustment for Under Recovery</b>	<b>175,393</b>

**MPS**

Accumulation	13,575,613
Interest Filed	360,214
Interest Correction	4,527
Recovery	(13,212,569)
Under Recovered 2nd True-up Period	727,785
1st True-up Period Correction	261,204
<b>Proposed Adjustment for Under Recovery</b>	<b>988,989</b>

**Short-Term Borrowing Rate:**

	Annual	Monthly
Dec-07	5.99%	0.50%
Jan-08	4.29%	0.36%
Feb-08	4.24%	0.35%
Mar-08	4.09%	0.34%
Apr-08	4.14%	0.35%
May-08	4.04%	0.34%

**KCP&L GMO - L&P and MPS**  
**Calculation of 1st True-up Period Correction**

**L&P**

Accumulation	3,241,154
Interest	62,970
Recovery	<u>3,230,308</u>
Under Collection	73,816
True-up Adjustment Made on Tariff	<u>10,846</u>
<b>1st True-up Period Correction</b>	<b><u>62,970</u></b>

**MPS**

Accumulation	12,206,128
Interest	261,203
Recovery	<u>11,768,560</u>
Under Collection	698,771
True-up Adjustment Made on Tariff	<u>437,567</u>
<b>1st True-up Period Correction</b>	<b><u>261,204</u></b>

**KCP&L GMO L&P and MPS**  
**True-up of FAC for KCP&L GMO - L&P and MPS**  
**Second Accumulation Period**

**L&P Accumulation**

**L&P**

	Residential	Commercial	Industrial	Gov't-Other	Total Retail
<b>Dec-07</b>	\$ 164,153	\$ 120,157	\$ 112,498	\$ 2,168	\$ 398,976
<b>Jan-08</b>	83,262	57,697	43,712	819	185,490
<b>Feb-08</b>	(186,890)	(146,276)	(103,420)	(1,776)	(438,362)
<b>Mar-08</b>	61,044	41,594	36,511	671	139,820
<b>Apr-08</b>	194,000	206,675	155,271	2,782	558,728
<b>May-08</b>	257,827	323,481	287,802	4,952	874,062
<b>Total</b>	<b>\$ 573,396</b>	<b>\$ 603,328</b>	<b>\$ 532,374</b>	<b>\$ 9,616</b>	<b>\$ 1,718,714</b>

Base energy (Sa) by voltage level	1,074,582,194	900,909,146	173,673,048	
Loss factors (Lvl)		108.44%	106.23%	
Sa adjusted for losses		976,974,420	184,495,165	
Loss factor weights		84.12%	15.88%	
Accumulation by Voltage		\$ 1,445,703	\$ 273,011	\$ 1,718,714

4. Base Energy by Voltage Level:

CIS+ Secondary Customers	900,909,146
CIS+ Primary Customers - MO938	4,562,675
CIS+ Primary Customers - MO939	1,549,579
CIS+ Primary Customers - MO945	114,368,747
CIS+ Primary Customers - MO946	18,949,682
CIS+ Primary Customers - MO947	34,242,365
	-
Total CIS+ (CS5005Y)	1,074,582,194
Total Wholesale Billings (Primary)	-
Total kwh	1,074,582,194

KCP&L GWO L&P and MPS  
True-up of FAC for KCP&L GWO - L&P and MPS  
Second Accumulation Period  
L&P Interest Calculation

	Accumulation period				Filing and Approval		Recovery Period			
	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08
C/M (Over/Under Accrued)	304,231	1,330,366	1,866,720	(311,627)	(199,157)	160,661				
C/M (Over/Under Recovery)										
CUMM (Over/Under Balance)	304,251	1,634,557	3,591,277	3,279,650	3,080,493	3,241,154	3,304,124	3,304,124	3,304,124	273,502
Monthly STD Rate	0	0	0	0	0	0				
C/M Accrued interest		1,645	9,426	19,124	16,371	16,404				
CUMM Accrued Interest Balance	0	1,645	11,071	30,195	46,566	62,970				
OPEN ITEM=20081										
	Accumulation period				Filing and Approval		Recovery Period			
	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08
C/M (Over/Under Accrued)	398,976	165,460	(438,362)	139,620	558,728	874,061	-			
C/M (Over/Under Recovery)										
CUMM (Over/Under Balance)	398,976	564,466	146,104	285,924	844,652	1,718,713	1,797,224	1,797,224	1,797,224	131,146
Monthly STD rate	0.50%	0.36%	0.35%	0.34%	0.35%	0.34%				
C/M Accrued interest	16,179	13,239	13,740	11,760	11,442	12,153				
CUMM Accrued Interest Balance	16,179	29,417	43,157	54,917	66,359	78,511				

KCP&L GMO L&P and MPS  
True-up of FAC for KCP&L GMO  
Second Accumulation Period  
L&P Interest Calculation

	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09
C/M (Over)/Under Accrued					
C/M (Over)/Under Recovery	240,457	237,132	288,937	325,287	302,807
CUMM (Over)/Under Balance	1,227,979	990,847	701,910	376,622	73,816

Monthly STD Rate

C/M Accrued Interest

CUMM Accrued Interest Balance

Added to next open accumulation period

OPEN ITEM=20081

	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09
C/M (Over)/Under Accrued											
C/M (Over)/Under Recovery	126,244	126,470	154,100	173,487	181,497	146,409	136,649	110,629	126,777	144,761	144,434
CUMM (Over)/Under Balance	1,537,634	1,411,364	1,257,264	1,083,777	922,281	775,871	639,223	528,594	401,616	256,855	112,441

Monthly STD rate

C/M Accrued Interest

CUMM Accrued Interest Balance

Added to next open accumulation period

KCP&L GMO L&P and MPS  
 True-up of FAC for KCP&L GMO - L&P and MPS  
 Second Accumulation Period

L&P Interest Corrections

	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	
			Accumulation period				
Interest Filed		1,645	9,426	19,124	16,371	16,404	
Corrected Interest	-	1,645	9,426	19,124	16,371	16,404	62,970
Difference							<u>62,970</u>
							-

	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	
		Accumulation period					
Interest Filed	16,179	13,013	13,517	11,545	11,225	11,941	77,420
Corrected Interest	16,179	13,239	13,740	11,760	11,442	12,153	78,511
Difference	-	225	222	215	217	212	<u>1,091</u>

KCP&L GMO L&P and MPS  
True-up of FAC for KCP&L GMO - L&P and MPS  
Second Accumulation Period

L&P Recovery

	Recovery												Total
	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	
Total L&P													
Residential	(44,355)	(33,742)	(39,987)	(63,466)	(79,776)	(69,073)	(59,571)	(48,873)	(33,187)	(38,833)	(54,061)	(50,716)	(615,641)
Commercial	(43,599)	(54,213)	(45,131)	(51,073)	(55,717)	(53,213)	(49,493)	(48,638)	(42,720)	(47,976)	(52,619)	(52,072)	(596,466)
Industrial	(42,492)	(39,588)	(40,648)	(38,852)	(37,258)	(38,500)	(36,638)	(38,436)	(34,228)	(39,275)	(37,395)	(40,952)	(464,263)
Gov't-Other	(700)	(700)	(705)	(709)	(735)	(710)	(707)	(701)	(693)	(693)	(687)	(694)	(8,433)
Total	(131,146)	(128,244)	(126,470)	(154,100)	(173,487)	(161,497)	(146,409)	(136,649)	(110,829)	(126,777)	(144,761)	(144,434)	(1,684,802)

Primary voltage

Residential	(6,427)	(12,048)	(8,559)	(9,387)	(10,284)	(10,280)	(9,257)	(9,655)	(8,388)	(8,898)	(9,941)	(9,808)	(112,933)
Commercial	(11,777)	(10,342)	(10,821)	(10,649)	(10,115)	(10,512)	(10,107)	(10,416)	(9,761)	(10,554)	(11,572)	(10,201)	(126,628)
Industrial	-	-	-	-	-	-	-	-	-	-	-	-	-
Gov't-Other	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(18,204)</b>	<b>(22,390)</b>	<b>(19,181)</b>	<b>(20,036)</b>	<b>(20,398)</b>	<b>(20,791)</b>	<b>(19,364)</b>	<b>(20,072)</b>	<b>(18,149)</b>	<b>(19,453)</b>	<b>(21,513)</b>	<b>(20,010)</b>	<b>(239,561)</b>

Current Period CAF	0.0008	Current Period CAF	0.0028
Previous Period CAF	0.0015	Previous Period CAF	0.0008
Annual CAF	0.0023	Annual CAF	0.0036
Previous Period CAF %	34.7826087%	Previous Period CAF %	22.2222222%

Total Primary before recovery period split

Commercial	(18,476.62)	(34,638.28)	(24,608.20)	(26,986.28)	(29,565.90)	(29,554.36)	(41,657.27)	(43,448.46)	(37,747.03)	(40,043.12)	(44,736.41)	(44,137.75)	(415,599.68)
Industrial	(33,859.31)	(29,733.11)	(30,536.81)	(30,616.06)	(29,079.63)	(30,220.90)	(45,481.91)	(46,873.76)	(43,924.86)	(47,494.16)	(52,072.00)	(45,906.25)	(465,798.76)
Gov't-Other	(52,335.93)	(64,371.39)	(55,145.01)	(57,602.34)	(58,645.53)	(59,775.26)	(87,139.18)	(90,322.22)	(81,671.89)	(87,537.28)	(96,808.41)	(90,044.00)	(881,398.44)
<b>Total</b>	<b>(104,671.86)</b>	<b>(128,742.78)</b>	<b>(110,289.82)</b>	<b>(115,204.68)</b>	<b>(117,291.47)</b>	<b>(119,550.52)</b>	<b>(174,268.36)</b>	<b>(190,745.98)</b>	<b>(163,343.78)</b>	<b>(175,075.34)</b>	<b>(192,616.82)</b>	<b>(179,085.95)</b>	<b>(1,762,796.88)</b>

Secondary voltage

Residential	(44,355)	(33,742)	(39,987)	(63,466)	(79,776)	(69,073)	(59,571)	(48,873)	(33,187)	(38,833)	(54,061)	(50,716)	(615,641)
Commercial	(37,173)	(42,165)	(36,572)	(41,687)	(45,433)	(42,933)	(40,235)	(38,983)	(34,332)	(39,078)	(42,677)	(42,264)	(483,532)
Industrial	(30,715)	(29,246)	(30,026)	(28,203)	(27,144)	(27,988)	(26,531)	(28,020)	(24,467)	(28,721)	(25,823)	(30,751)	(337,635)
Gov't-Other	(700)	(700)	(705)	(709)	(735)	(710)	(707)	(701)	(693)	(693)	(687)	(694)	(8,433)
<b>Total</b>	<b>(112,943)</b>	<b>(105,854)</b>	<b>(107,290)</b>	<b>(134,064)</b>	<b>(153,088)</b>	<b>(140,705)</b>	<b>(127,045)</b>	<b>(116,577)</b>	<b>(92,680)</b>	<b>(107,325)</b>	<b>(123,248)</b>	<b>(124,424)</b>	<b>(1,445,242)</b>

Current Period CAF	0.0008	Current Period CAF	0.0028
Previous Period CAF	0.0015	Previous Period CAF	0.0008
Annual CAF	0.0023	Annual CAF	0.0036
Previous Period CAF %	34.7826087%	Previous Period CAF %	22.2222222%

**KCP&L GMO L&P and MPS**  
**True-up of FAC for KCP&L GMO - L&P and MPS**  
**Second Accumulation Period**

**MPS Accumulation**

**MPS**

	Residential	Commercial	Industrial	Gov't-Other	Total Retail	Wholesale	Total
Dec-07	\$ 916,034	\$ 624,283	\$ 231,987	\$ 129,046	\$ 1,901,350	\$ 11,674	\$ 1,913,024
Jan-08	1,130,935	677,198	239,642	160,385	2,208,160	12,330	2,220,490
Feb-08	482,129	296,993	110,694	64,138	953,954	5,334	959,288
Mar-08	905,759	581,344	228,155	125,417	1,840,675	10,258	1,850,933
Apr-08	1,538,186	1,186,594	474,856	256,307	3,455,943	18,003	3,473,946
May-08	1,280,488	1,202,581	495,348	237,114	3,215,531	15,542	3,231,073
Total	\$ 6,253,531	\$ 4,568,993	\$ 1,780,682	\$ 972,407	\$ 13,575,613	\$ 73,141	\$ 13,648,754

	Secondary	Primary
Base energy (Sa) by voltage level	3,236,653,743	2,810,243,477
Loss factors (Lvl)	107.43%	104.19%
Sa adjusted for losses	3,019,127,877	444,263,899
Loss factor weights	87.17%	12.83%
Accumulation by Voltage	\$ 11,897,971	\$ 1,750,783
		\$ 13,648,754

**Base Energy by Voltage Level Jun 07-Nov 07:**

CIS+ Secondary Customers	2,810,243,477
CIS+ Primary Customers - MO716	122,735
CIS+ Primary Customers - MO725	16,235,980
CIS+ Primary Customers - MO735	383,933,277
CIS+ Primary Customers - MO737	9,685,984

Total CIS+ (CS5005Y)	3,220,221,453
Total Wholesale Billings (Primary)	16,432,290
Total kwh	3,236,653,743

MPS Interest Calculation

	← Accumulation period →				Filing and Approval				Recovery period								
	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08
CIM (Over)/Under Accrued	1,235,368	5,534,441	8,664,953	(1,998,673)	(999,514)	(230,447)											
CIM (Over)/Under Recovery																	
CUMM (Over)/Under Balance	1,235,368	6,769,809	15,434,762	13,436,089	12,436,575	12,206,128	12,467,331	12,467,331	12,467,331	11,502,523	10,615,675	9,806,188	8,945,977	8,009,989	7,737,139	1,034,110	834,807
Monthly STD Rate	0.54%		0.58%	0.53%	0.50%	0.53%											
CIM Accrued interest (P/M Bal)	6,681	6,681	39,039	82,190	67,068	66,225											
CUMM Accrued Interest Balance		6,681	45,720	127,910	194,978	261,203										5,485,514	4,650,707

	← Accumulation period →				Filing and Approval				Recovery period			
	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	
CIM (Over)/Under Accrued	1,901,350	2,208,180	953,954	1,840,675	3,455,943	3,215,531						
CIM (Over)/Under Recovery												
CUMM (Over)/Under Balance	1,901,350	4,106,510	5,063,464	6,904,139	10,360,082	13,575,613	13,940,354	13,940,354	13,940,354	12,757,680	11,803,879	
Monthly STD rate		0.50%	0.38%	0.34%	0.35%	0.34%						
CIM Accrued Interest (P/M Bal)	60,929	51,368	58,572	59,751	63,503	70,618						
CUMM Accrued Interest Balance		60,929	112,297	230,619	294,122	364,741						

	Nov-08	Dec-08	Jan-09	Feb-09	
CIM (Over)/Under Accrued	813,476	1,003,443	1,095,289	1,039,728	
CIM (Over)/Under Recovery	3,837,231	2,833,788	1,738,498	686,771	Added to next open accumulation period
CUMM (Over)/Under Balance					
Monthly STD Rate					
CIM Accrued Interest (PIM Bal)					
CUMM Accrued Interest Balance					

	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09
CIM (Over)/Under Accrued	929,469	1,147,930	1,254,421	1,180,799	1,044,954	1,016,246	878,721	1,057,764	1,288,352	1,257,438
CIM (Over)/Under Recovery	10,874,410	9,728,480	8,472,059	7,282,260	6,237,306	5,221,060	4,341,339	3,285,575	1,985,223	1,727,785
CUMM (Over)/Under Balance										
Monthly STD rate										
CIM Accrued Interest (PIM Bal)										
CUMM Accrued Interest Balance										

## MPS Interest Corrections

TMR - Schedule 1  
Pg 11 of 13

KCP&L GMO L&P and MPS  
True-up of FAC for KCP&L GMO - L&P and MPS  
Second Accumulation Period

MPS Recovery

Total	Recovery												Total
	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	
Residential	(540,002)	(378,716)	(381,946)	(559,793)	(676,593)	(600,360)	(508,480)	(459,335)	(348,483)	(458,375)	(653,997)	(598,461)	(6,164,542)
Commercial	(408,361)	(359,046)	(339,875)	(381,422)	(389,515)	(379,510)	(352,271)	(356,868)	(335,399)	(388,037)	(434,658)	(424,423)	(4,549,384)
Industrial	(143,811)	(137,493)	(135,758)	(126,157)	(110,406)	(127,945)	(112,342)	(122,909)	(123,293)	(129,072)	(123,307)	(145,514)	(1,538,008)
Gov't-Other	(90,501)	(78,546)	(71,890)	(80,559)	(77,906)	(81,983)	(71,860)	(77,134)	(72,546)	(82,279)	(86,390)	(89,039)	(960,634)
Total	(1,182,674)	(953,801)	(929,469)	(1,147,930)	(1,254,421)	(1,189,799)	(1,044,954)	(1,016,246)	(879,721)	(1,057,764)	(1,298,352)	(1,257,438)	(13,212,569)

Primary voltage

Residential	(25,011)	(21,446)	(22,908)	(26,924)	(22,071)	(22,997)	(20,237)	(21,051)	(21,611)	(23,156)	(24,275)	(25,302)	(276,990)
Commercial	(92,214)	(89,091)	(88,071)	(82,951)	(71,325)	(85,411)	(72,478)	(80,372)	(80,441)	(85,059)	(77,971)	(97,451)	(1,002,835)
Industrial	(26,930)	(26,467)	(21,644)	(22,768)	(20,168)	(21,149)	(18,937)	(20,407)	(21,736)	(26,506)	(26,265)	(33,414)	(286,390)
Gov't-Other	(144,156)	(137,004)	(132,623)	(132,643)	(113,564)	(129,556)	(111,651)	(121,831)	(123,789)	(134,721)	(128,511)	(156,167)	(1,566,216)
<b>Total</b>													

Current Period CAF 0.0022  
Previous Period CAF 0.0020  
Annual CAF 0.0042  
Previous Period CAF % 52.3809524%

Current Period CAF 0.0030  
Previous Period CAF 0.0022  
Annual CAF 0.0052  
Previous Period CAF % 42.3076923%

Total Primary before recovery period split

Commercial	(47,749)	(40,943)	(43,734)	(51,401)	(42,136)	(43,903)	(47,833)	(49,757)	(51,081)	(54,732)	(57,378)	(59,805)	(590,451)
Industrial	(176,045)	(170,082)	(168,136)	(158,361)	(136,166)	(163,057)	(171,311)	(189,971)	(190,134)	(201,049)	(184,296)	(230,338)	(2,138,946)
Gov't-Other	(51,412)	(50,527)	(41,320)	(43,466)	(38,503)	(40,375)	(44,759)	(48,236)	(51,376)	(62,650)	(62,080)	(78,979)	(613,684)
<b>Total</b>	<b>(275,206)</b>	<b>(261,552)</b>	<b>(253,190)</b>	<b>(253,228)</b>	<b>(216,805)</b>	<b>(247,335)</b>	<b>(263,903)</b>	<b>(287,964)</b>	<b>(292,591)</b>	<b>(318,431)</b>	<b>(303,754)</b>	<b>(369,121)</b>	<b>(3,343,081)</b>

Secondary voltage

Residential	(540,002)	(378,716)	(381,946)	(559,793)	(676,593)	(600,360)	(508,480)	(459,335)	(348,483)	(458,375)	(653,997)	(598,461)	(6,164,542)
Commercial	(383,349)	(337,599)	(316,967)	(354,498)	(367,444)	(356,513)	(332,034)	(335,817)	(313,788)	(364,881)	(410,383)	(399,121)	(4,272,394)
Industrial	(51,596)	(48,402)	(47,687)	(43,206)	(39,081)	(42,534)	(39,864)	(42,537)	(42,852)	(44,013)	(45,335)	(48,064)	(535,173)
Gov't-Other	(63,571)	(52,080)	(50,245)	(57,791)	(57,738)	(60,835)	(52,924)	(56,727)	(50,810)	(55,774)	(60,125)	(55,625)	(674,244)
<b>Total</b>	<b>(1,038,518)</b>	<b>(816,798)</b>	<b>(796,846)</b>	<b>(1,015,287)</b>	<b>(1,140,856)</b>	<b>(1,060,242)</b>	<b>(933,303)</b>	<b>(894,416)</b>	<b>(755,933)</b>	<b>(923,043)</b>	<b>(1,169,841)</b>	<b>(1,101,271)</b>	<b>(11,646,352)</b>

Current Period CAF 0.0023  
Previous Period CAF 0.0020  
Annual CAF 0.0043  
Previous Period CAF % 53.4883721%

Current Period CAF 0.0031  
Previous Period CAF 0.0023  
Annual CAF 0.0054  
Previous Period CAF % 42.5925926%

KCP&L GMO L&P and MPS  
True-up of FAC for KCP&L GMO - L&P and MPS  
Second Accumulation Period  
Short-term Borrowing Rates

As of December 31, 2007

<u>Facility Description</u>	<u>Facility Size</u>	<u>Base Rate</u>	<u>Investment</u>	<u>Total Cost</u>	<u>Weighted Cost</u>
			<u>Grade Margin</u>		
A/R Program	\$150,000,000	4.85%	0.875%	5.725%	3.303%
CSFB Facility	\$110,000,000	4.85%	1.500%	6.350%	2.687%
	<u>\$260,000,000</u>				<b>5.99%</b>

As of January 31, 2008

<u>Facility Description</u>	<u>Facility Size</u>	<u>Base Rate</u>	<u>Investment</u>	<u>Total Cost</u>	<u>Weighted Cost</u>
			<u>Grade Margin</u>		
A/R Program	\$150,000,000	3.15%	0.875%	4.025%	2.322%
CSFB Facility	\$110,000,000	3.15%	1.500%	4.650%	1.967%
	<u>\$260,000,000</u>				<b>4.29%</b>

As of February 29, 2008

<u>Facility Description</u>	<u>Facility Size</u>	<u>Base Rate</u>	<u>Investment</u>	<u>Total Cost</u>	<u>Weighted Cost</u>
			<u>Grade Margin</u>		
A/R Program	\$150,000,000	3.10%	0.875%	3.975%	2.293%
CSFB Facility	\$110,000,000	3.10%	1.500%	4.600%	1.946%
	<u>\$260,000,000</u>				<b>4.24%</b>

As of March 31, 2008

<u>Facility Description</u>	<u>Facility Size</u>	<u>Base Rate</u>	<u>Investment</u>	<u>Total Cost</u>	<u>Weighted Cost</u>
			<u>Grade Margin</u>		
A/R Program	\$150,000,000	2.95%	0.875%	3.825%	2.207%
CSFB Facility	\$110,000,000	2.95%	1.500%	4.450%	1.883%
	<u>\$260,000,000</u>				<b>4.09%</b>

As of April 30, 2008

<u>Facility Description</u>	<u>Facility Size</u>	<u>Base Rate</u>	<u>Investment</u>	<u>Total Cost</u>	<u>Weighted Cost</u>
			<u>Grade Margin</u>		
A/R Program	\$150,000,000	3.00%	0.875%	3.875%	2.236%
CSFB Facility	\$110,000,000	3.00%	1.500%	4.500%	1.904%
	<u>\$260,000,000</u>				<b>4.14%</b>

As of May 30, 2008

<u>Facility Description</u>	<u>Facility Size</u>	<u>Base Rate</u>	<u>Investment</u>	<u>Total Cost</u>	<u>Weighted Cost</u>
			<u>Grade Margin</u>		
A/R Program	\$150,000,000	2.90%	0.875%	3.775%	2.178%
CSFB Facility	\$110,000,000	2.90%	1.500%	4.400%	1.862%
	<u>\$260,000,000</u>				<b>4.04%</b>