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").

Q: Please explain the FAC process, including the accumulation, filing, recovery 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.

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

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

AFFIDAVIT OF TIM M. RUSH

STATE OF MISSOURI)) ss COUNTY OF JACKSON)

Tim M. Rush, being first duly sworn on his oath, states:

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 \underline{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

Tim M. Rush

Subscribed and sworn before me this 23° day of December 2009.

Notary Public

My commission expires: Feb 42011

belief.

"NOTARY SEAL "
Nicole A Wehry, Notary Public
lackson County, State of Missouri
My Commission Expires 2/4/2011
Commission Number 07393200
Commission Number of Anna

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
Proposed Adjustment for Under Recovery	175,393

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
Proposed Adjustment for Under Recovery	988,989

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%

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

L&P	
Accumulation	3,241,154
Interest	62,970
Recovery	3,230,308
Under Collection	73,816
True-up Adjustment Made on Tariff	10,846
1st True-up Period Correction	62,970
MPS	
Accumulation	12,206,128
Interest	261,203
Recovery	11,768,560
Under Collection	698,771
True-up Adjustment Made on Tariff	437,567
1st True-up Period Correction	261,204

TMR - Schedule 1 Page 2 of 13 _

L&P Accumulation

L&P

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

Base energy (Sa) by voltage level	1,074,582,194	900,909,146	173,673,048	
Loss factors (Lvi)		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

TMR - Schedule 1 Pg 3 of 13 -

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 Calculation

	,		3 - J			1			1								
	70-nuC	Jul-07	Accumular Aug-07	Aug-07 Sep-07	Oct-07	Nav-07	Dec-07	Filing and Approval 7 Jan-08	Feb-08	Mar-08	Anr-08	Mav-08	80-mil.	101-08	80-1141.	Recovery Period	Sen. Il 8
C/M (Over)/Under Accrued	304,251	1,330,306	1,956,720	(311,627)	(199,157)	160,661										fin Rock	222
C/M (Over)/Under Recovery										273,502	265,595	231,399	247,104	94,012	184.113	294,064	245,899
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	3,030,622	2,765,028	2,533,629	2,286,524	2,192,512	2,008,399	1,714,335	1,468,436
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																	
						*		1	Accumulation period	eriod		t		Filing and Approval	Droval	ŧ	
							Dec-07	Јап-0В	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Jul-08	Aug-08	Sep-08
C/M (Over)/Under Accrued							398,976	185,490	(438,362)	139,820	558,728	874,061	•				
C/M (Over)/Under Recovery							200 076	201 100	101.011	100 100	014 010						131,146
							338,970	004'400	146,104	426'682	844,652	1,/18,/13	1,797,224	1,797,224	1,797,224	1,797,224	1.666,078
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		,			

TMR - Schedule 1 Pg 4 of 13

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

C/M {Over}/Under Accrued C/M {Over}/Under Recovery CUMM {Over}/Under Balance	Oct-08 240.457 1,227,979	Nov-08 237,132 990,847	Dec-08 288,937 701,910	Jan-09 325,287 376,622	Feb-09 302.807 73.816. Added to next open ecoumulation period	to next open accl	umulation period				
Monthily STD Rate C/M Accrued interest CUMM Accrued Interest Balance											
OPEN ITEM=20081											
CM (Over)0 Index Accorded	Oct-08	Nov-08	Dec-08	Jan-09	Kecovery Period Feb-09	Mar-09	Apr-09	May-09	Jun-09	60-InF	80-5/NA
CM (Over)/Under Recovery CUMM (Over)/Under Balance	128,244 1,537,834	126,470 1,411,364	154,100 1,257,264	173,487 1,083,777	161,497 922,281	146,409 775,871	136,649 639,223	110,829 528,394	126,777 401.616	144,761 256,855	144,434 112,421 Added to next open accumulation period
Monthly STD rate C/M Accrued interest											

TMR - Schedule 1 Pg 5 of 13

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

	V		Accumula	tion period		Î							
	Jun-07	Jul-07	Aug-07	Aug-07 Sep-07	Oct-07	Nov-07							
Interest Filed		1,645	9,426	19,124	16,371	16,404							62,970
Corrected Interest	'	1,645	9,426	19,124	16,371	16,404							62,970
Difference	•		,	•	•								
									Accumulatio	n period		Î	
							Dec-07		Feb-08 Mar-08	Mar-08		May-08	
Interest Filed							16,179		13,517	11,545		11,941	77,420
Corrected Interest							16,179	13,239	13,740	11,760	11,442	12,153	78,511
Difference							•		222	215		212	1,091

TMR - Schedule 1 Pg 6 of 13 L&P Recovery

Mar-05 Apr-03 May-06 Jun-03 Jun-03 Aug-06 Rec (59,571) (48,873) (33,187) (38,833) (54,061) (50,716) (50,716) (36,633) (48,633) (42,720) (47,976) (32,619) (52,619) (52,072) (694) (10,052) (707) (701) (693) (13,633) (693) (693) (693) (694) (1) (10,107) (10,416) (3,751) (144,761) (144,734) (1) (10,107) (10,416) (9,761) (10,554) (11,572) (10,201) (0 (10,017) (10,416) (9,761) (10,554) (11,572) (10,201) (1 (10,017) (10,416) (9,741) (14,7352) (14,43,137,75) (141,434) (1 (10,028) 0.0008 0.0008 0.0008 (0,0332) (21,513) (20,010) (1 (41,6572) (43,873,76) (14,7484,16) (52,072,00) (45,906,25) (46 (Recovery	/ery						Total
Total Lab Total Lab <t< th=""><th></th><th>Sep-08</th><th>Oct-08</th><th>Nov-08</th><th>Dec-08</th><th>Jan-09</th><th>Feb-09</th><th>Mar-09</th><th>Apr-09</th><th>May-09</th><th>Jun-09</th><th>90-InL</th><th>Aug-09</th><th>Recovered</th></t<>		Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	90-InL	Aug-09	Recovered
Image (43.55) (53.74) (53.66) (54.71) (54.60) (54.71) (54.60) (54.71) (54.60) (54.71) (54.60) (54.71) (54.60) (54.71) (54.60) (54.71) (54.60) (54.71) (54.60) (54.71) (54.60) (54.71) (54.60) (54.71) (54.60) (53.73) (53.83) (54.60) (52.60) (56.60) (53.73) (73.96) (52.60) (56.71) (52.60) (56.71) (144.80) (1< (11.777) (10.341) (154.40) (154.40) (154.40) (10.51) (10.61) (10.71) (10.20) (65.72) (66.83) (27.23) (27.93) (26.73) (26.	Total L&P													
Including (43,56) (64,21) (64,13) (64,13) (64,13) (64,13) (64,13) (64,13) (64,13) (73,13) (23,13) (23,13) (23,13) (23,13) (23,13) (23,13) (23,13) (23,13) (23,13) (24,13) (14,13)	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)
Image:	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)
Cher (700) (710) (700) (710)	ndustrial	(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)
(131,144) (128,244) (154,100) (154,407) (161,457) (146,469) (136,469) (136,477) (144,761) <td>Sov't-Other</td> <td>(200)</td> <td>(200)</td> <td>(202)</td> <td>(602)</td> <td>(135)</td> <td>(710)</td> <td>(202)</td> <td>(101)</td> <td>(663)</td> <td>(663)</td> <td>(687)</td> <td>(694)</td> <td>(8,433)</td>	Sov't-Other	(200)	(200)	(202)	(602)	(135)	(710)	(202)	(101)	(663)	(663)	(687)	(694)	(8,433)
must votage	otal	(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)
mile (417) (12,04) (0,530) (10,241) (10,264) (10,264) (10,364) (10,	Primary voltage	_												
enclair (6,42) (12,04) (6,53) (6,33) (10,342) (10,242) (10,243) (10,343) (13,572) (10,101) (10,453) (13,573) (13,563) (13,572) (10,201) Other (11,777) (10,342) (10,627) (10,615) (10,107) (10,416) (13,572) (13,610) (13,572) (13,610) (13,572) (13,610) (14,137) (14,137) (14,137) (14,137) (14,137) (14,137) (14,137) (14,137) (14,137) (14,137) (14,137) (14,137) (14,137) (14,137) (14,137) (14,137) (14,137) (14,137)	esidential													•
initial (11.177) (10.342) (10.621) (10.649) (10.151) (10.107) (10.416) (3.761) (10.524) (11.572) (10.201) Other (11.27) (10.342) (10.611) (10.611) (10.611) (10.612) (10.107) (10.416) (3.761) (10.272) (10.201) Other (11.27) (20.003) Current Period CAF 0.0028 Periodical (20.003) (20.719) (10.416) (3.7770) (11.416) (3.1513) (20.010) Previous Period CAF 0.0028 Armal CAF 0.0028 Armal CAF 0.0038 Armal CAF <th< td=""><td>ommercial</td><td>(6,427)</td><td>(12,048)</td><td>(8,559)</td><td>(9,387)</td><td>(10,284)</td><td>(10,280)</td><td>(9,257)</td><td>(9,655)</td><td>(8,388)</td><td>(8,898)</td><td>(9,941)</td><td>(8)808)</td><td>(112,933)</td></th<>	ommercial	(6,427)	(12,048)	(8,559)	(9,387)	(10,284)	(10,280)	(9,257)	(9,655)	(8,388)	(8,898)	(9,941)	(8)808)	(112,933)
Image:	dustrial	(11,777)	(10,342)	(10,621)	(10,649)	(10,115)	(10,512)	(10,107)	(10,416)	(9,761)	(10,554)	(11,572)	(10,201)	(126,628)
Current Period CAF 0.0008 Current Period CAF 0.0008 Previous Period CAF 0.0015 Previous Period CAF 0.0008 Previous Period CAF 0.0015 Previous Period CAF 0.0008 Previous Period CAF 0.0023 Previous Period CAF 0.0008 Previous Period CAF 0.0013 Previous Period CAF 0.0008 Previous Period Split 34,78503 (34,683.20) (28,686.28) (29,565.30) (28,548.19) (46,677.27) (47,484.46) (71,47.03) (40,043.12) (44,137.75) recial (38,752) (34,583.20) (28,686.53) (29,715.26) (87,136.19) (46,677.77) (43,448.46) (71,47.03) (40,043.12) (44,137.75) recial (38,572) (35,486.53) (29,715.26) (87,136.19) (46,677.75) (43,248.46) (74,497.16) (44,137.75) recial (38,71.28) (68,675.3) (29,715.26) (87,136.19) (40,671.26) (44,137.76) (41,137.76) recial (37,147.03) (64,371.6) (29,716.9) (87,136.16)	tal	(18,204)	(22,390)	(19,181)	(20,036)	(20,398)	(20,791)	(19,364)	(20,072)	(18,149)	(19,453)	(21,513)	(20,010)	(239,561)
Current Period CAF 0.0008 Current Period CAF 0.0008 Previous Period CAF 0.0015 Previous Period CAF 0.0008 Annual CAF 0.165/01 (20,545.69) (20,554.36) (41,657.77) (41,771.03) (40,043.12) (41,749.16) (52,072.00) (45,966.25) Ineclual (13,756.66) (20,616.66) (20,075.34) (30,222.22) (41,657.77) (43,977.60) (45,966.25) (41,697.75) (41,697.75) (41,94.16) (52,072.00) (45,966.25) Ineclual (13,756.31) (20,615.60) (20,615.60) (20,615.77) (41,677.77) (41,697.75) (41,697.75) (41,697.75) (41,697.75) (41,617.75) (41,4137.76) (41,749.17) (41,4137.76														
Previous Period CxF 0.0015 Previous Period CxF 0.0003 Annual CxF 0.0023 Annual CxF 0.0036 Annual CxF 0.0023 Annual CxF 0.0036 Previous Period CxF 3.17806379 (41,5775) (41,5775) Incluine (13,776) (37,747.03) (40,043.12) (44,137.75) Incluine (13,476.62) (34,683.23) (23,686.31) (30,568.81) (30,568.81) (30,568.81) (30,737.75) (41,392.486) (41,437.75) Incluine (13,476.62) (33,486.31) (30,571.39) (54,481.91) (46,877.76) (43,392.486) (41,437.75) Incluine (13,33.693) (29,733.11) (30,520.200) (45,481.91) (46,877.76) (43,392.486) (41,437.75) Incluine (13,326.83) (53,169.30) (53,173.91) (53,696.23) (50,062.25) Incluine (13,324.86) (41,487.75) (43,324.46) (74,491.16) (52,072.00) (45,606.25) Incluine (14,148.77) (24,818.71) (44,817.72) (44,177.76)<	Ũ	urrent Period CAF	0.0008			Currer	It Period CAF	0.0028						
Annual CAF 0.0023 Annual CAF 0.0036 Previous Period CAF % 34,725037% Previous Period CAF % 2.222222% Previous Period CAF % 34,726311 (30,586.80) (29,556.90) (29,556.90) (29,556.90) (41,577.5) (41,137.75) Inial (18,476.62) (34,683.28) (24,688.28) (29,696.90) (29,556.90) (29,556.90) (41,657.27) (43,447.90) (41,137.75) Inial (33,389.31) (29,733.11) (30,566.90) (29,578.90) (41,657.22) (41,477.03) (40,033.12) (44,736.41) (44,137.75) Inial (33,3489.31) (29,733.11) (30,571.39) (55,145.01) (57,602.24) (59,577.12) (41,677.13) (41,377.5) (41,377.5) Initial (33,342) (53,466.0) (30,220.20) (45,431.91) (46,473.61) (46,473.61) (41,377.51) Initial (33,342) (54,681.7) (53,665.90) (59,577.20) (87,148.91) (46,473.72) (43,473.61) (41,137.75) Initial (33,342) (33,342)	Pre	vious Period CAF	0.0015			Previou	s Period CAF	0.0008						
Previous Period CAF % 34.7826087% Previous Period CAF % 22.222222% Primary before recovery period Split (14.137.76) (43.924.86) (14.137.76) (44.137.76) recial (13.869.31) (29.733.11) (30.536.831) (30.616.06) (29.079.63) (31.667.27) (43.924.86) (47.494.16) (52.072.00) (45.906.25) recial (13.747.03) (40.437.13) (55.145.01) (57.602.34) (58.673) (30.747.30) (41.437.76) (43.590.235) other (12.335.93) (64.371) (30.546.66) (29.079.63) (30.713) (45.966.24) (45.966.26) (45.461.91) (45.666.27) (45.972.222.22) (41.437.76) (45.966.71) (45.967.70) (45.966.72) (45.966.72) (45.966.72) (45.966.72) (45.966.72) (45.967.72) (45.967.72) (45.966.72) (45.966.72) (45.967.72) (45.967.72) (45.967.72) (45.967.72) (45.967.72) (45.967.72) (45.967.72) (45.967.72) (45.967.72) (45.967.72) (45.967.72) (45.967.72) (45.967.72) (45.967.72) (45.967.		Annual CAF	0.0023				Annual CAF	0.0036						
Primary before recovery period split Primary before recovery period split recrail (18,476.62) (34,638.23) (24,608.20) (26,365.50) (29,554.36) (41,657.27) (43,448.46) (37,747.03) (47,494.16) (52,072.00) (45,505.50) recrail (18,476.62) (34,638.23) (29,686.20) (29,079.65) (30,747.03) (47,494.16) (52,072.00) (45,506.25) rencial (31,713) (29,173.3) (54,173.3) (56,771.23) (59,771.139) (57,072.00) (45,506.25) other (52,335.63) (54,173.3) (57,160) (79,073.31.139) (56,771.139) (54,061.139) (47,494.16) (52,072.00) (45,506.25) other (37,173) (54,371.39) (55,145.01) (57,602.32) (64,737.139) (47,494.16) (52,072.00) (45,506.25) other (37,173) (44,355) (59,775.20) (87,137.16) (93,202.22) (81,797.16) (90,044.00) other (30,711) (42,233) (59,771.20) (74,67) (74,67) (Previo	us Period CAF %	34.7826087%			Previous Pr	eriod CAF %	22.22222%						
Intercial (18,176,62) (34,583,28) (24,608,20) (26,665,90) (29,564,36) (41,657,27) (43,324,66) (37,747,03) (40,043,12) (44,736,41) (41,3775) Intercial (33,859,31) (30,516,06) (30,616,06) (29,075,63) (30,517,6) (43,324,86) (47,494,16) (52,072,00) (45,506,55) Other (52,335,63) (64,371,39) (57,165,01) (57,602,34) (58,671) (48,873) (31,747,03) (47,364,16) (60,043,0) Other (52,335,63) (64,371,39) (55,145,01) (57,16) (80,073) (56,571) (48,873) (31,430) (41,436,17) (41,357) (41,436,17) (41,361) (45,130) (41,352) (81,671,89) (54,061) (50,716) (40,731,75) (42,677) (42,677) (42,677) (42,677) (42,677) (42,677) (42,677) (42,677) (42,677) (42,677) (42,677) (42,677) (42,677) (42,677) (42,677) (42,677) (42,677) (42,677) (42,677) (42,676) (60,776) (otal Primary befo	re recovery period	i split											
India (33,65,31) (29,733,11) (30,536,81) (30,516,06) (29,076,03) (30,220,90) (45,481,91) (47,494,16) (52,072,00) (45,906,25) Other (22,335,33) (41,371,39) (55,145,01) (57,602,34) (58,645,53) (59,715,26) (87,139,16) (97,537,28) (96,806,41) (90,044,00) ondary voltage (44,355) (33,742) (39,987) (63,466) (79,776) (81,739,18) (37,537,28) (96,806,41) (90,044,00) ondary voltage (37,173) (44,355) (31,713) (44,355) (34,863) (34,823) (34,661) (50,716) (70,716) (70,716) (70,716) (70,716)	mmercial	(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)
(52.335.93) (64.371.39) (55,145.01) (57,602.34) (58,645.53) (59,715.26) (87,139.18) (90.322.22) (81,671.89) (87,537.28) (96,808.41) (90.044.00) ondary voltage encial (37,173) (44,355) (33,742) (39,987) (65,671) (48,873) (33,187) (38,833) (54,061) (50,716) inclail (37,173) (42,165) (35,722) (41,687) (42,533) (40,235) (38,873) (34,332) (39,761) (42,264) inclail (30,715) (29,246) (30,026) (28,233) (27,103) (701) (693) (42,564) (42,264) (30,751) other (700) (700) (701) (701) (693) (687) (684) funct (710) (705) (710) (705) (710) (701) (693) (687) (30,751) cont (710) (705) (710) (705) (710) (701) (693) (687) (30,741) (30,741) Curr	lustrial ov't-Other	(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) -
y voltage (44.355) (33,742) (39,987) (63,073) (59,571) (48,873) (33,187) (36,061) (50,716) (6 (37.173) (42,165) (36,572) (41,687) (42,933) (40,235) (39,873) (34,061) (50,116) (6 (37.173) (42,165) (36,572) (41,687) (42,933) (40,235) (39,323) (54,061) (50) (42,264) (4 (37.173) (29,246) (30,026) (28,203) (27,144) (27,980) (26,331) (39,332) (54,061) (42,264) (4 (700) (700) (700) (707) (707) (707) (707) (707) (693) (687) (694) (714) (716) (707) (701) (693) (687) (694) (714) (707) (701) (603) (667) (716) (667) (716) (716) (716) (716) (716) (716) (716) (716) (716) (716) (716) (716) (716)	tal	(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)
(44,355) (33,742) (39,987) (63,073) (59,571) (48,873) (33,187) (38,333) (54,061) (50,716) (6 (37,173) (42,165) (36,572) (41,687) (45,433) (42,235) (38,933) (34,332) (34,317) (32,677) (42,647) (41,710) (41,710) (41,710) (41,710) (41,710) (41,710) (41,710) (41,671) (42,641) (41,671) (42,642) (41,671) (42,641) </td <td>econdary voltag</td> <td>0</td> <td></td>	econdary voltag	0												
(37,173) (42,165) (36,572) (41,687) (45,433) (42,235) (38,983) (34,332) (42,677) (43,726) (41,72) (41,72) (41,72) (41,72) (41,72) (41,72) (41,72) (41,72) (41,72) (41,72) (41,72) (41,72) (41,72) (41,72) (41,72) (41,72) (41,74) (41,74) (41,74) (41,74) (41,74) (41,74) (41,74) (41,74) (41,74) (41,74) (41,74) (4	sidential		(33,742)	(39,987)	(63,466)	(19,776)	(69,073)	(59,571)	(48,873)	(33,187)	(38,833)	(54,061)	(50,716)	(615,641)
(30,715) (29,246) (30,026) (28,203) (27,144) (27,98B) (26,531) (28,020) (24,467) (25,823) (30,751) (33) (700) (700) (700) (700) (701) (701) (693) (687) (694) (112,943) (105,854) (107,290) (735) (140,705) (710) (701) (693) (687) (694) (14,16,577) (107,325) (124,424) (14,14,16) (14,14,14) (14,14,14) (116,577) (92,680) (107,325) (124,424) (14,14,14) <t< td=""><td>mmercial</td><td>(37,173)</td><td>(42,165)</td><td>(36,572)</td><td>(41,687)</td><td>(45,433)</td><td>(42,933)</td><td>(40,235)</td><td>(38,983)</td><td>(34,332)</td><td>(39,078)</td><td>(42,677)</td><td>(42,264)</td><td>(483,532)</td></t<>	mmercial	(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)
(700) (701) (701) (701) (701) (693) (687) (694) (112,943) (107,290) (134,064) (153,089) (140,705) (121,045) (107,325) (133,081) (140,705) (141,702) (683) (687) (694) Current Period CAF 0.0008 Current Period CAF 0.0028 (121,045) (116,577) (92,680) (107,325) (124,424) (1,44,44) (1,44,44) (1,44,44) (1,44,44) (1,44,44	dustriat	(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)
(112,943) (105,854) (107,390) (134,064) (153,088) (140,705) (121,045) (107,325) (123,248) (124,424) Current Period CAF 0.0008 Current Period CAF 0.0028 (107,325) (123,248) (124,424) Previous Period CAF 0.0015 Previous Period CAF 0.0008 Annual CAF 0.0008 Demision Data of CAF 0.0028 Annual CAF 0.0038 Annual CAF 0.0036	ov't-Other	(200)	(00)	(105)	(602)	(135)	(710)	(707)	(101)	(693)	(693)	(687)	(694)	(8,433)
 0.0008 Current Period CAF 0.0028 0.0015 Previous Period CAF 0.0008 0.0023 Annual CAF 0.0036 	otal	(112,943)	(105,854)	(107,290)	(134,064)	(153,088)	(140,705)	(127,045)	(116,577)	(92,680)	(107,325)	(123,248)	(124,424)	(1,445,242)
CONTRACT CONTRAC	Ċ	urrent Period CAF	0,0008			Curren	t Period CAF	0.0028						
0.0023 Annual CAF Annua	Dre Bre	winus Period CAF	0 0015			Previous	* Period CAF	0 0008						
		Annual CAF	0.0023				Annual CAF	0.0036						
			0700000 VG											

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MPS Accumulation

MPS

	F	lesidential	С	ommercial	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	426,410,266	
Loss factors (LvI)		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

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

			Accumulation period	an period		t	Film	Filing and Approval	ŧ					1		Recovery Period	l	
	Jun-07	Jul-07	Aug-07	Sop-07	Oct-07	10-VoV	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Jul-08	Aug-08	Sep-08	Oct-08
M (Over)/Under Accrued	1.235,368	5,534,441	8,664,953	(1,998,673)	(999,514)	(230,447)				064 808	886 84 8	807 487	962 341	300.080	807 849	4 247 646	1 034 410	834 807
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	9,808,188	8,845,977	8,544,988	7,737,139	6,519,624	5,485,514	4,650,707
Monthly STD Rate		0.54%	0.58%	0.53%	0.50%	0.53%												
C/M Accrued interest (P/M Bal)		6,681	39,039	82,190	67,068	66,225												
									Accumutation pariod					Filing and Approval	brovai			: ;
							Dac-07	Jan-08	Feb-08	Mar-08	Apr-08	Mav-08	00-nutr	Jul-08	-Jul-08	Aug-08	Sep-08	Oct-08
C/M (Over)/Under Accrued							1,901,350	2,208.160	953,954	1,840,675	3,455,943	3.215,531					110 001 1	100 010
U/M (Over)/Under Recovery CUMM (Over)/Under Balance							1,901,350	4,109,510	5,063,464	6,904,139	10,360,082	13,575,613	13,940.354	13,940,354	13,940,354	13,940,354	12,757,680	11,803,879
Monthly STD rate							0.50%	0.38%	0.35%	0.34%	0.35%	0.34%						
C/M Accrued interest (P/M Bel)							60,929	51.368	58,572	59,751	63,503	70,618						

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

Feb-09	1,095,269 1,039,728 1,738,499 6588,7771 Added to next open accumulation period	
Jan-09	1,095,289 1,738,499	
Dec-08	1,003,443 2,833,788	
Nov-08	813,476 3,837,231	
	C/M (Over/)Under Accrued C/M (Over/)Under Recovery CUMM (Over/)Under Balance	Monthity STD Rate CM Accrued interest (P/M Bal) CUMM Accrued interest Balance

			727,785. Added to next open accumulation period	
ţ	Aug-09	1,257,438	727,785. Added to	
	90-Inf.	1,298,352	1.985.223	
	Jun-09	1,057,764	3,283,575	
	May-09	879,721	4,341,339	
	Apr-09	1,016,246	5,221,060	
Dríod –	Mar-09	1,044,954	6,237,306	
Racovary P	Feb-09	1,189,799	7,282,260	
	Jan-09	1,254,421	8,472,059	
	Dac-08	1,147,930	9,726,480	
	Nov-08	929,469	10,874,410	
1		C/M (Over)/Under Accrusd C/M (Over)/Under Recovery	CUMM (Over)/Under Balance	Monthly STD rate C/M Accrued interest (P/M Bat) CUMM Accrued interest Balance

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MPS Interest Corrections

		261,203	261,203				360,214	364,741	4,527
					Î	May-08	69,739	70,618	879
						Apr-08	62,602	63,503	901
					n period –	Mar-08	58,861	59,751	890
					Accumulatio	Feb-08	57,649	58,572 59,751	923
								51,368	
						Dec-07	60,929	60,929	0)
Î	Nov-07	66,225	66,225						
	Oct-07	67,068	67,068						
tion period	Aug-07 Sep-07	82,190	82,190	,					
Accumula	Aug-07	39,039	39,039	·					
	Jul-07	6,681	6,681	ı					
Ļ	Jun-07 Jul-07								
		Interest Filed	Corrected Interest	Difference			Interest Filed	Corrected Interest	Difference

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Total Residential						Recovery	, A						Total
Residential	Sep-08	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	90-InC	Aug-09	Recovered
	(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 voltade													
Residential													ı
Commercial	(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)
Industrial	(92,214)	(89,091)	(88,071)	(82,951)	(71,325)	(85,411)	(72,478)	(80,372)	(80,441)	(85,059)	(17,971)	(97,451)	(1,002,835)
Gov't-Other	(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)
Total	(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)
Ö	Current Period CAF	0.0022			Curren	Current Period CAF	0.0030						
Drav	Previous Period CAF	0.000			Dravion	Drewin Is Darind CAE	0 0022						
-		0.0040					0.0052						
		7+00.0					ZCD0.0						
Previou	Previous Period CAF %	52.3809524%			Previous Pe	Previous Period CAF %	42.3076923%						
Total Primary before recovery period split	recovery period s	plit											
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)
Industriat	(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)
Total	(275,206)	(261,552)	(253,190)	(253,228)	(216,805)	(247,335)	(263,903)	(287,964)	(292,591)	(318,431)	(303,754)	(369,121)	(3,343,081)
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)
Total	(1,038,518)	(816,798)	(796,846)	(1,015,287)	(1,140,856)	(1,060,242)	(933,303)	(894,416)	(755,933)	(923,043)	(1,169,841)	(1,101,271)	(11,646,352)
Ċ	Curront Donical CAE				Č		1000 0						
3		0.0020					10000						
ы		0.0020			Previous	Previous Period CAP	0.0023						
		0.0043					0.004						
Previou	Previous Period CAF %	53.4883721%			Previous Pe	Previous Period CAF %	42.5925926%						

MPS Recovery

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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

Facility Description A/R Program CSFB Facility	Facility Size \$150,000,000 \$110,000,000 \$260,000,000	Base Rate 4.85% 4.85%	Investment Grade Margin 0.875% 1.500%	<u>Total Cost</u> 5.725% 6.350%	Weighted Cost 3.303% 2.687% 5.99%
As of January 31, 2008					
Facility Description A/R Program CSFB Facility	Facility Size \$150,000,000 \$110,000,000 \$260,000,000	Base Rate 3.15% 3.15%	Investment Grade Margin 0.875% 1.500%	<u>Total Cost</u> 4.025% 4.650%	Weighted Cost 2.322% 1.967% 4.29%
As of February 29, 2008					
Facility Description A/R Program CSFB Facility	Facility Size \$150,000,000 \$110,000,000 \$260,000,000	Base Rate 3.10% 3.10%	Investment Grade Margin 0.875% 1.500%	<u>Total Cost</u> 3.975% 4.600%	Weighted Cost 2.293% 1.946% 4.24%
As of March 31, 2008			_		
Facility Description A/R Program CSFB Facility	Facility Size \$150,000,000 \$110,000,000 \$260,000,000	Base Rate 2.95% 2.95%	Investment Grade Margin 0.875% 1.500%	<u>Total Cost</u> 3.825% 4.450%	Weighted Cost 2.207% 1.883% 4.09%
As of April 30, 2008					
Facility Description A/R Program CSFB Facility	Facility Size \$150,000,000 \$110,000,000 \$260,000,000	Base Rate 3.00% 3.00%	Investment Grade Margin 0.875% 1.500%	<u>Total Cost</u> 3.875% 4.500%	Weighted Cost 2.236% 1.904% 4.14%
As of May 30, 2008			In contracts		
Facility Description A/R Program CSFB Facility	Facility Size \$150,000,000 \$110,000,000 \$260,000,000	Base Rate 2.90% 2.90%	Investment Grade Margin 0.875% 1.500%	<u>Total Cost</u> 3.775% 4.400%	Weighted Cost 2.178% 1.862% 4.04%

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