

Regulatory Plan approved in Case No. EO-2005-0329. As of the date of this filing, the Company has not established a formal filing date for the next case and is continuing to make preparations for that filing.

3. For the purpose of complying with the terms of the Stipulation, the Company has prepared the attached class cost of service study based on a last jurisdictional revenue requirement model supplied to Staff as part of Case No. ER-2009-0089. The model does not include the increase in revenues which went into effect September 1, 2009. The structure of the CCOS study is consistent with those studies used by the Company in the past and specifically with the CCOS study filed as part of the Company's case in Case No. ER-2009-0089. The CCOS study recognized and allocated the Company's costs to all major retail customer classes as follows:

- Residential
- General Service – Small
- General Service – Medium
- General Service – Large
- Large Power Service
- Off-Peak Lighting
- Other Lighting

4. An additional step was undertaken which further separates the various rates which are included within the major classes shown. This expanded cost detail is primarily for the all electric rates but includes all rates in order to identify seasonal cost differences for

each rate. Costs were allocated to the respective classes and rates following a determination of the intended use of specific plant investments and then examined the specific use of these assets in the test period. As part of the cost of service process, several allocation factors were developed external to the cost of service study and inputted into the model. In addition, internal allocation factors were developed internal to the model to assign the various costs appropriately to functions and customer classes.

5. As mentioned above, the Company originally anticipated that the CCOS study filing would occur by the end of 2009 and would coincide with the rate case filing that included the Iatan 2 rate base addition. The Company anticipated that the CCOS data would be based upon the same data included in the Company's fourth rate case filing contemplated by the Regulatory Plan approved in Case No. EO-2005-0329. However, as of the date of this filing, the Company has not established a formal filing date for the next case and is continuing to make preparations for that filing. The Company presently intends to update the CCOS data to include the rate case information at the time that the fourth rate case is filed, or shortly thereafter.

6. Workpapers and supporting documents for this filing will be supplied to the parties of record of Case No. ER-2009-0089.

7. If the parties to Case No. ER-2009-0089 prefer to consider the results of the CCOS in a separate proceeding, then the Company would be willing to file the CCOS

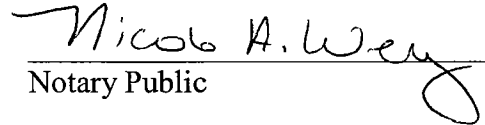
information in a new docket. However, the Company also believes that it may be more efficient to consider the CCOS results in the context of the upcoming KCP&L rate case.

I hereby swear and affirm that the information presented herein is true and correct to the best of my information, knowledge and belief.



Tim Rush

Subscribed and sworn before me this 29th day of December, 2009.


Notary Public

My Commission expires on Feb. 21, 2011.

