

Exhibit No.:
Issue: Fuel Adjustment Clause;
Rules and Regulations
Witness: Tim M. Rush
Type of Exhibit: Surrebuttal Testimony
Sponsoring Party: KCP&L Greater
Missouri Operations Company
Case No.: ER-2009-0090
Date Testimony Prepared: April 9, 2009

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO.: ER-2009-0090

SURREBUTTAL TESTIMONY

OF

TIM M. RUSH

ON BEHALF OF

KCP&L GREATER MISSOURI OPERATIONS COMPANY

**Kansas City, Missouri
April 2009**

SURREBUTTAL TESTIMONY

OF

TIM M. RUSH

Case No. ER-2009-0090

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

2 A: My name is Tim M. Rush. My business address is 1201 Walnut, Kansas City, Missouri
3 64106-2124.

4 **Q: Are you the same Tim M. Rush who pre-filed Direct Testimony and Rebuttal**
5 **Testimony in this case on behalf of KCP&L Greater Missouri Operations Company**
6 **(“GMO” or the “Company”)?**

7 A: Yes, I am.

8 **Q: What is the purpose of your Surrebuttal Testimony?**

9 A: The purpose of my Surrebuttal Testimony is to address the Fuel Adjustment Clause
10 (“FAC”) and provide an update to the position of GMO relating to the proposed changes
11 to the FAC and an issue within the FAC regarding Q Sales. I also address two proposed
12 changes to the Company’s Rules and Regulations made in my Direct Testimony and
13 contained in the tariffs filed in this case.

14 **I. Fuel Adjustment Clause “FAC”**

15 **Q: Why does the Company’s position need to be updated?**

16 A: The Company has been participating in on-going discussions with the other parties in this
17 case. Various changes have been suggested by the parties to the proposed FAC tariff as
18 presented in my Rebuttal Testimony. A red-lined version of the changes can be found in

1 Schedule TMR-5 as well as a clean version in Schedule TMR-6 attached to this
2 testimony.

3 **Q: Do the other parties to the case agree with the changes made to the tariff?**

4 A: It is my opinion that we are very close and that the parties are generally in agreement
5 with the proposed changes. The only exception to this would be with regard to Q Sales,
6 which I will address later.

7 The changes suggested in my testimony are intended: 1) to make the calculation clearer
8 and easier to follow; 2) to be more explicit in identifying the costs and revenue offsets
9 that should be included in the FAC; and 3) to change the calculation, which currently
10 uses sales, to instead use net system inputs within the calculation. All changes move the
11 FAC to be more consistent with the FAC currently implemented at other Missouri
12 utilities.

13 **Q: Did the parties disagree with any of the changes?**

14 A: Further discussions are needed to clarify all the details relating to the specific costs and
15 revenues that will be considered in the FAC.

16 **Q: Please summarize your position.**

17 A: Several meetings have been held with the parties in this rate case in an effort to address
18 the form of the tariff, the allocation methodology of the FAC and the specific costs and
19 revenues to be included in the FAC. Based upon these discussions a number of
20 clarification changes have been made to the tariff in my Rebuttal Testimony. The
21 attached schedules to my Surrebuttal Testimony reflect those changes.

1 **II. Q Sales**

2 **Q: What are Q sales?**

3 A: Q sales are transactions not related to GMO’s generation or transmission system. They
4 are not related to serving native load. They are transactions that occur in other (non-
5 GMO) systems, for example a purchase in PJM in support of a sale in PJM. These types
6 of transactions occur where the Company serves only as a transactional or financial
7 conduit in non-GMO system-related transactions. Q sales transactions are not off-system
8 sales, and both costs and revenues from these transactions are treated below the line.

9 **Q: Please explain what issue the parties have addressed pertaining to Q Sales?**

10 A: Ryan Kind on behalf of the Office of Public Counsel (“OPC”), Bill Harris on behalf of
11 the Missouri Public Service Commission Staff, and Greg Meyer on behalf of certain
12 industrial customers have testified they believe GMO should include Q sales in the
13 calculations of Off-System Sales.

14 **Q: Do you agree with the other parties’ position?**

15 A: No. As stated previously, these transactions do not involve GMO’s transmission or
16 generation systems and are not related to serving native load. Both the costs and
17 revenues from these transactions are accounted for below the line. The risks associated
18 with these types of transactions should not be shouldered by GMO customers.

19 **III. Rules and Regulations**

20 **Q: What are the proposed changes that you addressed in your Direct Testimony and**
21 **filed as part of the tariffs in this case?**

1 A: My testimony contained a proposed change in the Returned Check Charge found on
2 Sheet R-66 in the Rules and Regulations. I also proposed to include Voluntary Electronic
3 Bill (E-Bill) Rendering and Payment, found on Rules Sheet R-45.

4 **Q: How would you characterize the acceptance of the proposed changes to the Return**
5 **Check Charge and the Electronic Bill (E-Bill) Rendering and Payment?**

6 A: I do not believe any party is opposing the proposed changes to the tariffs.

7 **Q: Does that conclude your testimony?**

8 A: Yes, it does.

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

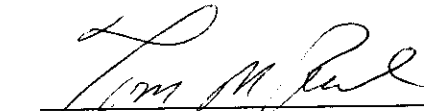
In the Matter of the Application of KCP&L Greater)
Missouri Operations Company to Modify Its) Case No. ER-2009-0090
Electric Tariffs to Effectuate a Rate Increase)

AFFIDAVIT OF TIM M. RUSH

STATE OF MISSOURI)
) ss
COUNTY OF JACKSON)

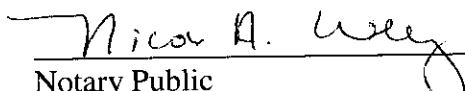
Tim M. Rush, being first duly sworn on his oath, states:

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 Surrebuttal Testimony on behalf of KCP&L Greater Missouri Operations Company consisting of four (4) pages and Schedule(s) TMR- 5 through TMR- 6, 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.



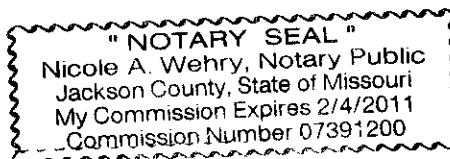
Tim M. Rush

Subscribed and sworn before me this 9th day of ^{April}~~March~~ 2009.



Notary Public

My commission expires: Feb 4, 2011



KCP&L Greater Missouri Operations Company
KANSAS CITY, MO 64106

For Territory Formerly Served by
Aquila Networks - L&P and Aquila Networks – MPS (L&P and MPS)

FUEL ADJUSTMENT CLAUSE
ELECTRIC

DEFINITIONS

ACCUMULATION PERIODS, FILING DATES AND RECOVERY PERIODS:

The two six-month accumulation periods each year through August 5, 2013, the two corresponding twelve-month recovery periods and the filing dates will be as shown below. Each filing shall include detailed work papers in electronic format to support the filing.

<u>Accumulation Periods</u>	<u>Filing Dates</u>	<u>Recovery Periods</u>
June – November	By January 1	March – February
December – May	By July 1	September – August

A recovery period consists of the billing months during which the Cost Adjustment Factor (CAF) for each of the respective accumulation periods are applied to retail customer billings on a per kilowatt-hour (kWh) basis.

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COSTS AND REVENUES:

Costs eligible for the Fuel Adjustment Clause (FAC) will be the Company's allocated, Jurisdictional costs for the fuel component of the Company's generating units, including costs associated with the Company's fuel hedging program; purchased power energy charges, including applicable transmission fees; applicable Southwest Power Pool (SPP) costs and emission allowance costs – all as incurred during the accumulation period. These costs will be offset by off-system sales revenues, applicable net SPP revenues, and any emission allowance revenues collected during the accumulation period. Eligible costs do not include the purchased power demand costs associated with purchased power contracts in excess of one year.

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APPLICABILITY

The price per kWh of electricity sold to retail customers will be adjusted (up or down) periodically subject to application of the FAC mechanism and approval by the Missouri Public Service Commission.

The CAF is the result of dividing the Fuel and Purchased Power Adjustment (FPA), by forecasted net system input (NSI) during the recovery period, rounded to the nearest \$.0001, and aggregating over two accumulation periods. A CAF will appear on a separate line on retail customers' bills and represents the rate charged to customers to recover the FPA.

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Issued: September 5, 2008
Issued by: Chris B. Giles, Vice-President

Effective: August 5, 2009
Attachment 1-1

KCP&L Greater Missouri Operations Company

For Territory Formerly Served by

KANSAS CITY, MO 64106

Aquila Networks - L&P and Aquila Networks – MPS (L&P and MPS)

FUEL ADJUSTMENT CLAUSE (CONTINUED)
ELECTRIC

FORMULAS AND DEFINITIONS OF COMPONENTS

$FPA = 95\% * ((TEC - B) * J) + C + I$

$CAF = FPA/NSI$

Single Accumulation Period Secondary Voltage $CAF_{Sec} = CAF * XF_{Sec}$

Single Accumulation Period Primary Voltage $CAF_{Prim} = CAF * XF_{Prim}$

Annual Secondary Voltage CAF =
Aggregation of the Single Accumulation Period Secondary Voltage CAFs still to be recovered

Annual Primary Voltage CAF =
Aggregation of the Single Accumulation Period Primary Voltage CAFs still to be recovered

Where:

FPA = Fuel and Purchased Power Adjustment

CAF = Cost Adjustment Factor

95% = Customer responsibility for fuel variance from base level.

TEC = Total Energy Cost = (FC + EC + PP - OSSR):

Total energy cost, which consists of the sum of fuel costs incurred to support sales to all retail customers and Off-System Sales allocated to Missouri Retail electric operations, including transportation, associated with the Company's generating plants less the revenues associated with Off-System Sales.

These costs and revenues consist of the following:

FC = Fuel Costs Incurred to Support Sales:

- The following costs reflected in Federal Energy Regulatory Commission (FERC) Account Number 501: coal commodity, applicable taxes, gas, alternative fuel (i.e. tires and bio-fuel), fuel additives, Btu adjustments assessed by coal suppliers, railroad transportation, switching and demurrage charges, railcar repair and inspections costs, railcar depreciation, railcar lease costs, similar costs associated with other applicable modes of transportation, fuel hedging cost (hedging is defined as realized losses and cost minus realized gains associated with mitigating volatility in the Company's cost of fuel and purchased power, including but not limited to, the Company's use of futures, options and over-the-counter derivatives including, without limitation, futures contracts, puts, calls, caps, floors, collars, and swaps), and fuel oil adjustments included in commodity and transportation costs, broker commissions and fees associated

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with price hedges, oil costs, and revenues and expenses resulting from fuel and transportation portfolio optimization activities and non-labor fuel handling expenses.

- The following costs reflected in FERC Account Number 547: natural gas generation costs related to commodity, oil, transportation, storage, capacity reservation charges, fuel losses, hedging costs, and revenues and expenses resulting from fuel and transportation portfolio optimization activities, fuel additives and non-labor fuel handling expenses.

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EC = Net Emissions Costs:

- The following costs reflected in FERC Account Number 509 or any other account FERC may designate for emissions expenses in the future: Emission allowances costs and revenues from the sale of emission allowances including but not limited to Carbon, Sulfur, Mercury, and Nitrogen.

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PP = Purchased Power Costs:

- Purchased power costs reflected in FERC Account Numbers 555, 565, and 575: Purchased power costs excluding SPP and MISO administrative fees and excluding capacity charges for purchased power contracts with terms in excess of one (1) year.

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OSSR = Revenues from Off-System Sales:

- Revenues from off-system sales allocated to Missouri electric operations that are reflected in FERC Account Number 447: Off-System Sales shall include all sales transactions allocated between MPS and L&P, (including SPP and MISO revenues in FERC Account Number 447), but excluding Missouri retail sales and long-term full and partial requirements sales.

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B = Base energy costs are costs as defined in the description of TEC (Total Energy Cost). Base Energy costs will be calculated as shown below:

$$\frac{L\&P S_A \times \text{Applicable Base Energy Cost}}{MPS S_A \times \text{Applicable Base Energy Cost}}$$

J = Energy retail ratio = Retail kWh sales/total system kWh sales

C = Under / Over recovery determined in the true-up of prior recovery period cost, including accumulated interest, and modifications due to prudence reviews

I = Interest on deferred electric energy costs calculated at a rate equal to the weighted average interest paid on short-term debt applied to the month-end balance of deferred electric energy costs

NSI = Forecasted net system input in kWh for the Recovery Period

XF = Expansion factor by voltage level

$$\frac{XF_{Sec}}{XF_{Prim}} = \text{Expansion factor for lower than primary voltage customers}$$

S_A = Net system input (kWh) for the accumulation period

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Deleted: B = Base energy costs are costs as defined in the description of TEC (Total Energy Cost) less revenues as defined in OSSR(Off System Sales Revenue). Base Energy costs will be calculated as shown below:
L&P S_A x Base Energy Cost
MPS S_A x Base Energy Cost
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Deleted: Accrued sales

KCP&L Greater Missouri Operations Company

For Territory Formerly Served by

KANSAS CITY, MO 64106

Aquila Networks - L&P and Aquila Networks – MPS (L&P and MPS)

FUEL ADJUSTMENT CLAUSE (CONTINUED)
ELECTRIC

The FPA will be calculated separately for L&P and MPS, and by voltage level, and the resultant CAF's will be applied to customers in the respective divisions and voltage levels.

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APPLICABLE BASE ENERGY COST

Company base energy costs per kWh:

- \$X.XXX for L&P for October through May
- \$X.XXX for L&P for June through September
- \$X.XXX for MPS for October through May
- \$X.XXX for MPS for June through September

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TRUE-UPS AND PRUDENCE REVIEWS

There shall be prudence reviews of costs and the true-up of revenues collected with costs intended for collection. FAC costs collected in rates will be refundable based on true-up results and findings in regard to prudence. Adjustments, if any, necessary by Commission order pursuant to any prudence review shall also be placed in the FAC for collection unless a separate refund is ordered by the Commission. True-ups occur at the end of each recovery period. Prudence reviews shall occur no less frequently than at 18 month intervals.

**KCP&L Greater Missouri Operations Company
for all territories formerly served by Aquila Networks, Inc. – L&P and Aquila Networks, Inc. MPS
(L&P and MPS)
KANSAS CITY, MO 64106**

FUEL ADJUSTMENT CLAUSE (CONTINUED)
ELECTRIC

COST ADJUSTMENT FACTOR

		MPS	L&P
Accumulation Period Ending		11/30/08	11/30/08
1 Total Energy Cost (TEC)			
2 Base energy cost (B)	-		
3 First Interim Total			
4 Jurisdictional Factor (J)	*		
5 Second Interim Total			
6 Customer Responsibility	*	95%	95%
7 Third Interim Total			
8 Adjustment for Under / Over recovery for prior periods and Modifications due to prudence reviews (C)	+		
9 Interest (I)	+		
10 Fuel and Purchased Power Adjustment (FPA)	-		
11 NSI	+		
12 Fourth Interim Total			
13 Current period CAF _{Prim} (= Line 12 * XF _{Prim})			
14 Previous period CAF _{Prim}	+		
15 Current annual CAF _{Prim}			
16 Current period CAF _{Sec} (= Line 12 * XF _{Sec})			
17 Previous period CAF _{Sec}	+		
18 Current annual CAF _{Sec}			

Deleted: Jurisdictional Factor (J)

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Deleted: Base energy cost (B)

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Expansion Factors (XF):

Network:	Primary	Secondary
MPS	1.0444	1.0679
L&P	1.0444	1.0700

Issued: December 30, 2008

Effective: March 1, 2009

Issued by: Tim Rush, Regulatory Affairs

Attachment 1-5

KCP&L Greater Missouri Operations Company
KANSAS CITY, MO 64106

For Territory Formerly Served by
Aquila Networks - L&P and Aquila Networks – MPS (L&P and MPS)

FUEL ADJUSTMENT CLAUSE
ELECTRIC

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Issued by: Chris B. Giles, Vice-President

Effective: August 5, 2009
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KCP&L Greater Missouri Operations Company
KANSAS CITY, MO 64106

For Territory Formerly Served by
 Aquila Networks - L&P and Aquila Networks – MPS (L&P and MPS)

FUEL ADJUSTMENT CLAUSE (CONTINUED)
 ELECTRIC

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XF = Expansion factor by voltage level

XF_{Sec} = Expansion factor for lower than primary voltage customers

XF_{Prim} = Expansion factor for primary and higher voltage customers

S_A = Net system input (kWh) for the accumulation period

KCP&L Greater Missouri Operations Company
KANSAS CITY, MO 64106

For Territory Formerly Served by
Aquila Networks - L&P and Aquila Networks – MPS (L&P and MPS)

FUEL ADJUSTMENT CLAUSE (CONTINUED)
ELECTRIC

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APPLICABLE BASE ENERGY COST

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KANSAS CITY, MO 64106

FUEL ADJUSTMENT CLAUSE (CONTINUED) ELECTRIC
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COST ADJUSTMENT FACTOR

		MPS	L&P
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5 Second Interim Total			
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7 Third Interim Total			
8 Adjustment for Under / Over recovery for prior periods and Modifications due to prudence reviews (C)	+		
9 Interest (I)	+		
10 Fuel and Purchased Power Adjustment (FPA)			
11 NSI	÷		
12 Fourth Interim Total			
13 Current period CAF _{Prim} (= Line 12 * XF _{Prim})			
14 Previous period CAF _{Prim}	+		
15 Current annual CAF _{Prim}			
16 Current period CAF _{Sec} (= Line 12 * XF _{Sec})			
17 Previous period CAF _{Sec}	+		
18 Current annual CAF _{Sec}			

Expansion Factors (XF):

<u>Network:</u>	<u>Primary</u>	<u>Secondary</u>
MPS	1.0444	1.0679
L&P	1.0444	1.0700

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