

**KCP&L Rate Case  
True-up Issues & Witness List**

**1. Employee Levels at September 30, 2006**

*Should KCPL's revenue requirement include 113 employees who were not either employed by KCPL or on the KCPL payroll register as of September 30, 2006?*

Tim Rush (KCPL)  
Steve Traxler (Staff)

**2. Regulatory Plan Additional Amortizations – Off-Balance Sheet Obligations Risk Factor**

*Should KCPL's Regulatory Plan Additional Amortizations off-balance sheet obligations risk factor for purchased power contracts be calculated at 50% or 10% debt equivalent?*

Tim Rush (KCPL)  
Steve Traxler (Staff)  
Russ Trippensee (OPC)

**3. Spearville Wind Project**

*The Staff has included in rate base for KCPL's Spearville wind project \*\*\$\_\_\_\_\_\*\* in invoices received and paid by KCPL through September 30, 2006. For purposes of determining KCPL's revenue requirement, should \$972,000 be excluded from the amount booked by KCPL to rate base for the Spearville wind project because, as of September 30, 2006, KCPL had not received an invoice from the Spearville wind farm construction contractor for this amount and had not paid this amount?*

Tim Rush (KCPL)  
Dave Elliott (Staff)

**Other True-up Testimony filed, not associated with new issues:**

Matt Barnes (Staff)  
Leon Bender (Staff)  
Kim Bolin (Staff)  
Charles R. Hyneman (Staff)  
Shawn Lange (Staff)  
Erin Maloney (Staff)  
Mike Taylor (Staff)  
Curt Wells (Staff)  
Staff Accounting Schedules

**NP**

**NOTE: Additional witnesses and/or issues may be added with the filing of True-up Rebuttal Testimony.**