Q: With this elimination what types of advertising are still included in test year cost of service?

A: The primary types still remaining include safety, customer assistance, and energy efficiency.

CS-92 DUES AND DONATIONS

Q: Please explain adjustment CS-92.

A: The Company removed from cost of service dues and donations to certain civic organizations.

CS-95 AQUILA MERGER EXPENSE

Q: Please explain adjustment CS-95.

A: See page 47a.

CS-99 ST. JOSEPH MERGER TRANSITION COSTS

Q: Please explain adjustment CS-99.

A: Transition costs were incurred by Aquila when it acquired St. Joseph Light & Power Company in 2000. This adjustment amortizes these transition costs.

Q: Were transition costs associated with this merger included in cost of service in MPS and L&P's prior rate case filings?

A: Yes. As stated in the Non-Unanimous Stipulation and Agreement in Case No. ER-2005-0436 approved by the Commission on February 23, 2006:

> Aquila agrees not to seek rate recovery of additional transition costs associated with its merger with St. Joseph Light & Power Company beyond the annual amortization amount settlement agreement between Company and Staff.

Q: What was the amount of transition costs allowed in that case?

A: Total transition costs allowed were $4,959,664, with a ten-year amortization.

Q: Were these costs also allowed in the Company's rate cases since then?

A: Yes, they were.

CS-95 AQUILA MERGER EXPENSE [CONT.]

A: The Commission, in its Report and Order in the 2010 Case authorized GMO to establish a regulatory asset to defer and amortize over five years the transition costs associated with the Aquila merger (Case No. EM-2007-0374). The test year in this rate case includes only amortization from June 25, 2011, the effective date of new rates in the 2010 Case, to September 30, 2011. Therefore, this adjustment is necessary to reflect a full year's amortization in this rate case.