

Exhibit No.:  
Issues: Revenue Requirement  
Witness: Seoung Joun Won, Ph.D.  
Sponsoring Party: MO PSC Staff  
Type of Exhibit: True-up Rebuttal Testimony  
Case No.: ER-2014-0370  
Date Testimony Prepared: July 14, 2015

**MISSOURI PUBLIC SERVICE COMMISSION**

**REGULATORY REVIEW DIVISION**

**TRUE-UP REBUTTAL TESTIMONY**

**OF**

**SEOUNG JOUN WON, Ph.D.**

**KANSAS CITY POWER & LIGHT COMPANY**

**CASE NO. ER-2014-0370**

*Jefferson City, Missouri  
July 2015*

**\*\* Denotes Highly Confidential Information \*\***

**NP**

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

In the Matter of Kansas City Power & Light     )  
Company's Request for Authority to            )  
Implement a General Rate Increase for        )  
Electric Service                                    )

Case No. ER-2014-0370

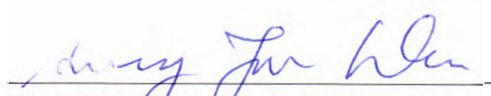
**AFFIDAVIT OF SEOUNG JOUN WON, Ph.D.**

State of Missouri     )  
                                  ) ss.  
County of Cole        )

**AFFIDAVIT**

**COMES NOW** Seoung Joun Won, Ph.D. and on his oath declares that he is of sound mind and lawful age; that he contributed to the attached True-Up Rebuttal Testimony and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

  
\_\_\_\_\_  
Seoung Joun Won, Ph.D.

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 14th day of July, 2015.

  
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NOTARY PUBLIC



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2    **OF**

3    **SEOUNG JOUN WON, Ph.D.**

4    **KANSAS CITY POWER & LIGHT COMPANY**

5    **CASE NO. ER-2014-0370**

6            Q.     Please state your name and business address.

7            A.     Seoung Joun Won, 200 Madison Street, Governor Office Building, Jefferson  
8 City, Missouri.

9            Q.     By whom are you employed and in what capacity?

10          A.     I am a Regulatory Economist III with the Missouri Public Service Commission  
11 (“Commission”).

12          Q.     Are you the same Dr. Seoung Joun Won who filed testimony as part of the  
13 Staff’s Cost of Service Report on April 3, 2015, and true-up direct testimony on July 7, 2015?

14          A.     Yes, I am.

15          **EXECUTIVE SUMMARY**

16          Q.     What is the purpose of your True-up Rebuttal Testimony?

17          A.     The purpose of this testimony is to address the true-up revenue adjustment for  
18 the Large Power Service (“LPS”) class of Kansas City Power & Light Company (“KCPL”).  
19 The true-up period cut off is May 31, 2015.

20          Q.     Which revenue adjustment are you sponsoring testimony on?

21          A.     I am sponsoring the LPS annualization adjustment for customer changes  
22 through May 31, 2015.

1 **ANNUALIZATION OF CUSTOMER CHANGES**

2 Q. Are there any new known and measurable customer changes in the LPS class  
3 of KCPL during the true-up period?

4 A. Yes. According to KCPL's response to Staff Data Request No. 0649, there is a  
5 LPS customer who terminated service after the update period ending December 31, 2014, and  
6 during the true-up period of May 31, 2015.

7 Q. When did KCPL terminate providing service to this customer?

8 A. According to KCPL's response, the service for this customer terminated on  
9 March 18, 2015.

10 Q. Did Staff conduct a true-up revenue adjustment for the terminating customer?

11 A. Yes. Staff annualized the usage of the customer and made the true-up revenue  
12 adjustment for the terminating customer. Attached is Schedule SJW-1 which is KCPL's  
13 employee Lisa Casteel confirmation email on the terminating customer.

14 Q. Are there any other known and measurable usage and revenue true-up changes  
15 for the LPS class?

16 A. Yes. There was a new customer added between December 31, 2014 and May  
17 31, 2015. The information had been already accounted in my true-up direct testimony and  
18 workpaper.

19 Q. Please summarize your true-up rebuttal testimony.

20 A. During the true-up period, there was a new customer who initiated service and  
21 a customer who terminated service in the LPS class. Staff accounted for this net  
22 annualization by increasing usage and revenues by approximately \*\* \_\_\_\_ \*\* million dollars.

**NP**

1           Q.     Does the approximately additional \*\*\_\_\_\_\*\* million dollars in the LPS class  
2 impact the Non-Unanimous Stipulation and Agreement on Certain Issues (“Agreement”)  
3 concerning Class Cost-of-Service and Rate Design?

4           A.     No. Staff continues to support the Agreement that the Commission should  
5 allocate any increase to the revenue requirement resulting from this case as an equal  
6 percentage increase to all classes.

7           Q.     Does this conclude your true-up rebuttal testimony?

8           A.     Yes, it does.

**NP**

**Schedule SJW-1**

**Is Deemed**

**Highly Confidential**

**In Its Entirety**