

1 we would have been exposed to a much larger increase in the Iatan Unit 1 Project's costs,  
2 the strong likelihood ALSTOM or another contractor would have delayed the Project, as  
3 well as a deterioration of the relationship and cooperation between KCP&L and  
4 ALSTOM that was necessary for a successful completion of the Iatan Project.

5 **Q: Please describe KCP&L's project team's active management of ALSTOM.**

6 **A:** As discussed by Company witness Brent Davis in pp. 20-24 of his Direct Testimony,  
7 KCP&L's project management team aggressively managed ALSTOM's work on a daily  
8 basis through the Plan of the Day meetings that held the contractors accountable for their  
9 performance and required daily reporting of progress on key activities. The project  
10 management team also held detailed, near-daily meetings with ALSTOM's project  
11 management team to discuss earned value, productivity, completion of open tasks,  
12 rework, and labor inefficiencies. Additionally, KCP&L initiated a weekly meeting with  
13 the senior project management of ALSTOM, Kiewit, Burns & McDonnell and Kissick  
14 ("Senior Management Meetings"). The purpose of the Senior Management Meetings was  
15 to look ahead several weeks in the construction process to identify potential conflicts and  
16 other construction issues and achieve timely resolution.

17 To the extent that KCP&L's project management team was unable to resolve  
18 certain issues, KCP&L's Senior Management became involved with the major  
19 contractors at an executive level to resolve commercial issues to ensure that such issues  
20 could not disrupt the progress of the Project. This involvement included engaging the  
21 services of Jonathan Marks, a nationally-renowned mediator to provide both an  
22 assessment of the validity of the relative positions of the parties, advice as to the best path  
23 forward to resolving the issue, and to act as a neutral party to aid the settlement process.

1 **Q: What is the purpose of KCP&L's active management approach?**

2 A: Our main purpose in actively managing the contractors on the Project was to enforce the  
3 negotiated contract terms with the vendors while maintaining the communication and  
4 transparency necessary to coordinate the work and identify risks and mitigation strategies  
5 as needed. KCP&L's management and decision-making process is characterized by  
6 gathering and analyzing data regarding the status of the Iatan Project from multiple  
7 sources including: the project controls systems; the project leadership team personnel; the  
8 contractor's personnel; third party oversight groups; and market factors, if applicable.  
9 When an issue with a contractor arose on the Iatan Projects, KCP&L evaluated not only  
10 the circumstances of each individual issue and associated decision, but the impact that the  
11 decision would have on the broader context of commercial strategies and the construction  
12 progress of the overall Projects.

13 As anyone in the construction industry can confirm, while the contract terms may  
14 provide certain "legal" protections, mere words on the page – no matter how  
15 comprehensive, complete, and favorable to the owner – do not ensure the timely and  
16 successful completion of a complex construction project, and the owner is always  
17 responsible for the ultimate success or failure of the project. The value of strong contract  
18 terms manifest themselves in two instances: (1) during the Iatan Project when engaged in  
19 commercial negotiations or alternative dispute resolution setting like the Facilitations  
20 KCP&L engaged in with Jonathan Marks; or (2) in litigation. The later setting, referring  
21 the dispute to a third party neutral (whether arbitrator or judge), is a risky, time  
22 consuming, and cost intensive course of action. A contract dispute can take years to  
23 resolve and cost a significant amount of money in attorneys fees and related costs. More

1           importantly, if a dispute cannot be resolved by the project team, communication with the  
2           contractors can become strained, deteriorate, and cease to exist, and the flow of  
3           information from the contractors needed by the owner to verify their work and progress  
4           can stop dead. In the event of a communication breakdown, the likelihood that disputes  
5           regarding change orders, scope, warranty issues, punchlist items and other closeout issues  
6           become cumbersome, contentious and difficult to resolve increases significantly.

7           Based on those considerations, KCP&L's management approach for the Iatan  
8           Project has been based on fostering open communication with the contractors, holding  
9           the contractors accountable for their performance and moving disputed issues to  
10          resolution during the Project so that they do not fester and at a time when all of the facts  
11          are fresh. The success of this approach has manifested itself in these settlements with  
12          ALSTOM. As KCP&L's witnesses have testified, KCP&L engaged in two significant  
13          dispute resolution processes with ALSTOM during the Project resulting in settlement  
14          agreements addressing all disputed issues within in a given timeframe. These settlements  
15          have been criticized by the Staff and form the basis of a large recommended disallowance  
16          from the Iatan Project's costs. *See* Staff Construction Audit and Prudence Review Report  
17          (November 3, 2010) ("Staff Report") at pp. 54-65. It is undisputed that there were  
18          significant commercial issues giving rise to the facilitated sessions leading to the  
19          ALSTOM Unit 1 Settlement Agreement. While the Staff has taken issue with the  
20          increases to ALSTOM's contract price and incentive payments associated with those  
21          settlements, the fact that KCP&L actively engaged in the following steps to manage  
22          ALSTOM helped the Project be successful. These steps included: (1) timely commercial  
23          responses through correspondence and other project documentation addressing the

1           disputed issues; (2) meetings of the project teams to attempt to resolve the disputed  
2           issues; (3) executive level discussions including development of a strategy to pursue  
3           global resolution of existing commercial issues; (4) formal facilitated meetings with one  
4           of the best mediators in the country; and (5) ultimately, timely resolution of the disputed  
5           issues that aligned the major contractors' interests with KCP&L's and put the Project in a  
6           position to be successful. These steps and the effort KCP&L expended demonstrate that  
7           KCP&L's philosophy of active management of the contractors was not merely a mission  
8           statement, but an active and intensive process involving many layers of the project team  
9           and corporate organization.

10   **Q:   Describe the events and circumstances KCP&L considered in deciding to negotiate**  
11   **the ALSTOM Unit 1 Settlement Agreement.**

12   **A:**   KCP&L recognized that since it had entered into the Contract with ALSTOM at the end  
13           of 2006, the complexity of the work on the Iatan Unit 1 Outage had increased  
14           significantly as KCP&L recognized the opportunity to use this outage to optimize the  
15           unit's performance and reduce future performance risk. The added Unit 1 Outage scope  
16           included: (1) economizer surface area addition, necessary for the Unit 1 SCR installation;  
17           (2) installation of turning vanes in the existing ductwork; (3) upgrades and replacement  
18           of the DCS controls; (4) refurbishment of the submerged and dry flight conveyors; and  
19           (5) addition of the low NOx burners. In addition, Tiger Team 1 was concerned about the  
20           DCS change out, which creates added risk to the unit's start-up. These additions added to  
21           the work ALSTOM had to complete within the time frame of the outage as well as added  
22           to the general congestion in relatively tight spaces. During discussions with ALSTOM's  
23           management over the Unit 1 Outage in February of 2008, it was apparent to all parties

1 that the planned Unit 1 Outage of fifty-six (56) days in duration, planned to begin on  
2 September 19, 2008 would not be possible. *See* Downey Rebuttal Testimony, Docket  
3 0089, at pp. 17-18. Accordingly, representatives of KCP&L, ALSTOM, Kiewit, and  
4 Burns & McDonnell formed what was referred to as the "Tiger Team." This team  
5 engaged in a thorough review of the Iatan Unit 1's project remaining work activities,  
6 including all the remaining AQCS construction work as well as the plant outage upgrade  
7 work required during the Unit 1 Outage. The Tiger Team ultimately recommended an  
8 extension to the Unit 1 Outage to a duration of seventy-three (73) days and a delay to the  
9 start of the Unit 1 Outage by approximately one month (the "Tiger Team Schedule").  
10 *See* Downey Rebuttal Testimony, Docket 0089, at pp. 17-18.

11 Additionally, despite the Project Team's efforts, there were a number of open  
12 commercial and technical issues that could not be resolved at the Project level. The  
13 potential impacts from these unresolved issues were beginning to manifest themselves  
14 and it was clear that we would not be able to resolve them without executive-level  
15 involvement. The Quarterly Reports submitted to Staff from the 1st and 2nd quarter of  
16 2008 reflect these discussions with ALSTOM's management and our approach to these  
17 issues. *See* Downey Rebuttal Testimony, Docket 0089, at p. 18. \*\* [REDACTED]

18 [REDACTED] \*\* ALSTOM agreed to facilitate the commercial discussions of  
19 these open issues with KCP&L in mid-April 2008 with Jonathan Marks, who is one of  
20 the eminent mediator/arbitrators of construction disputes in the United States. *See*  
21 Downey Rebuttal Testimony, Docket 0089, at pp. 18-19. That process ultimately  
22 resulted in the ALSTOM Unit 1 Settlement Agreement.

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1 Q: What were the primary drivers to KCP&L that you believe necessitated a  
2 commercial settlement with ALSTOM on the Iatan Unit 1 Project?

3 A: In order to answer that question, it is important to look at the settlement in the context of  
4 the time period it was negotiated and understand the options that were available to  
5 KCP&L at that critical juncture in 2008. First, KCP&L recognized the Tiger Team's  
6 Schedule recommendations were based in large part on KCP&L's decision to add scope  
7 to the Unit 1 Outage. KCP&L deemed this work to be necessary for the long term  
8 operation of the plant, but also recognized that it would have an impact on ALSTOM that  
9 would entitle ALSTOM to additional costs and time. Nonetheless, KCP&L knew, due to  
10 the efforts of the Tiger Team, that implementation of the Tiger Team schedule was the  
11 best plan for ensuring a successful outage and to ensure that ALSTOM did not impact the  
12 work of other contractors. \*\* [REDACTED]

13 [REDACTED]  
14 [REDACTED]  
15 [REDACTED]  
16 [REDACTED]  
17 [REDACTED]  
18 [REDACTED]  
19 [REDACTED]  
20 [REDACTED]  
21 [REDACTED]\*\*

22 It was also important for KCP&L, Burns & McDonnell, ALSTOM and Kiewit to  
23 resolve whatever lingering commercial issues existed and provide a framework that

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1 would lead to maximum cooperation during one of the most complex periods on the Iatan  
2 Projects. This meant clearing the decks of any issue that could be used as leverage to  
3 either slow down work or impact the parties' ability to effectively communicate with one  
4 another. Finally, it was important that the parties reached an agreement as to the most  
5 efficient way to complete the work on Iatan Unit 1 so that there would be minimal  
6 impacts on Iatan Unit 2. KCP&L had previously identified that Resource availability was  
7 the most profound risk on the Iatan Projects. For the Unit 1 Outage to be completed,  
8 ALSTOM needed to use resources from Iatan Unit 2. As a result, the longer the Unit 1  
9 Outage, the more impact it would have on ALSTOM on Iatan Unit 2, leading to a  
10 cascading of increased costs to both projects.

11 **Q: How did KCP&L evaluate that the Settlement Agreement was worth \*\*** [REDACTED]  
12 [REDACTED] \*\*?

13 **A:** As explained in KCP&L's 3<sup>rd</sup> Quarter Report for 2008, KCP&L's project team and Schiff  
14 analyzed the value associated with all of the claims that were settled as a part of the  
15 negotiations with ALSTOM. Additionally, KCP&L had to do a thorough review of its  
16 exposure during the May 2008 Reforecast of the Iatan Unit 1 Project's budget. As  
17 mentioned in the Staff Report, these evaluations are documented in Risk & Opportunity  
18 ("R&O") items 367a, 367b and 367c. I have attached these R&O white papers as  
19 Schedule WHD2010-6.

20 Our team started by evaluating ALSTOM's \*\* [REDACTED] \*\*. As a part of  
21 its evaluation, KCP&L understood that implementation of the Tiger Team Schedule was  
22 a change to ALSTOM's contract which would require an extension of the outage  
23 schedule by two weeks as well as require the resequencing of ALSTOM's work. This

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1 additional two weeks and resequencing would come at an additional cost to ALSTOM.

2 \*\* [REDACTED] \*\*  
3 [REDACTED]  
4 [REDACTED]  
5 [REDACTED]

6 [REDACTED] \*\* This amount would just be ALSTOM's cost for labor and  
7 would not include extended costs for equipment or overhead. \*\* [REDACTED]

8 [REDACTED]  
9 [REDACTED]  
10 [REDACTED]  
11 [REDACTED]

12 [REDACTED] \*\* Based on this evaluation, KCP&L determined that proceeding with the  
13 Tiger Team Schedule was KCP&L's least cost option with the greatest chance of success  
14 for completing the work.

15 ALSTOM also agreed that the \*\* [REDACTED] \*\* would be in full satisfaction of its  
16 \*\* [REDACTED] \*\* delay claim as well as resolution of several other delay claims and  
17 unresolved technical issues. At a minimum, KCP&L would have to pay significant  
18 attorneys fees and expenses if it had to defend against this large claim in Arbitration.  
19 Therefore, simply calculating potential defense claims of \$5 million, increased the total  
20 value of the settlement to \*\* [REDACTED] \*\*. In addition to the \*\* [REDACTED] \*\* claim,  
21 ALSTOM had been reserving its rights with respect to several other potential claims.  
22 These included the following:



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• \*\* [REDACTED]

[REDACTED]

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[REDACTED]

[REDACTED]\*\*

In addition to ALSTOM's release of the specific claims associated with the settlement, ALSTOM agreed \*\* [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]\*\*

**Q: What is your response to Staff's proposed disallowance of the amount of the ALSTOM Unit 1 Settlement Agreement?**

**A:** I disagree with Staff's conclusions in their entirety. First, as the basis for its recommendation to reject the \*\* [REDACTED] \*\* payment, Staff states that it "is not convinced that ALSTOM's claims against KCP&L were the fault of KCP&L's project management, raising the question of KCP&L's prudence and whether KCP&L's ratepayers should be responsible for these costs." See Staff's Report at p. 56, lines 19-22. ALSTOM's \*\* [REDACTED] \*\* claim was a consideration but never the primary driving factor for the ALSTOM Unit 1 Settlement. As I just explained, KCP&L was more concerned about the Unit 1 Outage schedule and ensuring maximum cooperation for coordination of the outage work. KCP&L needed ALSTOM's agreement to implement

1 the Tiger Team Schedule in order to accomplish this goal. Staff ignores all of the  
2 information KCP&L provided to it as well as the evaluation we used in determining that  
3 the Tiger Team Schedule was the most prudent success path for the Unit 1 Outage.  
4 ALSTOM's agreement to satisfy its \*\* [REDACTED] \*\* was an  
5 added bonus. Furthermore, Staff's analysis of the complex commercial issues underlying  
6 the ALSTOM Unit 1 Settlement Agreement is superficial and the rejection of these costs  
7 in their entirety is inappropriate. As I described, KCP&L used the management  
8 processes we put in place at the Project's outset to first, examine what the best outcome  
9 would be, and then whether resolution with ALSTOM was possible and on what terms.  
10 At the end of this evaluation, KCP&L's decision to settle these issues with ALSTOM for  
11 \*\* [REDACTED] \*\* was determined to be the best and least cost option for proceeding. Our  
12 consideration of these decisions was well documented and thoroughly vetted at all  
13 appropriate levels of the Company.

14 I note that Staff's proposed disallowance is partially based on concerns expressed  
15 in KCP&L's own internal audit reports. See Staff's Report at pp. 57-59, 60-63. In its  
16 Report, Staff misuses, mistakes and takes great liberties with the content and conclusions  
17 of KCP&L's internal audit reports. The "Audit Reports" prepared by KCP&L's Internal  
18 Audit Department, as supplemented by Ernst & Young ("E&Y"), provided both Senior  
19 Management and the KCP&L Board of Directors with feedback regarding the  
20 effectiveness of the processes that were put into place in order for the EOC and Senior  
21 Management to engage in a dialogue with the Iatan project management team to mitigate  
22 risk and increase the team's management effectiveness. Staff had the opportunity to  
23 review all of the Audit Reports on the Project. It is important to note that the Audit

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1 Reports contain both positive findings as well as areas for improvement. Staff has  
2 chosen to merely selectively quote individual passages of our Audit Reports without  
3 identifying: (1) whether or how KCP&L addressed these findings; (2) whether these  
4 findings resulted in any specific impact to the Project; and (3) any linkage between these  
5 findings and the recommended disallowance. Our process requires that management put  
6 an action plan in place to respond to any unsatisfactory audit result. To date, KCP&L's  
7 management has dispositioned each and every audit finding from our Internal Audit team  
8 to the satisfaction of the Board of Directors' Audit Committee.

9 **Q: Do you agree with Staff's recommendation of an additional \$22 Million**  
10 **disallowance due to KCP&L's decision not to assess liquidated damages against**  
11 **ALSTOM?**

12 **A:** No. First, these are not costs that have been incurred by the Iatan Project, and as a result,  
13 do not constitute an "imprudent spend" by KCP&L. Furthermore, Staff's reduction of  
14 the Project costs in the amount of unasserted liquidated damages is highly speculative  
15 and based upon the events that actually occurred on the project, highly unlikely. In  
16 arriving at its conclusion, Staff has misread the documentation KCP&L developed  
17 explaining the justification of the ALSTOM Unit 1 Settlement Agreement. During the  
18 May 2008 Reforecast, KCP&L took into account the likelihood that it would be able to  
19 collect liquidated damages from ALSTOM as a part of its overall evaluation of the  
20 Settlement Agreement. This is reflected in KCP&L's R&O white papers for the May  
21 2008 Reforecast. Furthermore, the calculated range of \*\* [REDACTED]

22 [REDACTED]

23 [REDACTED] \*\* See WHD2010-07

1 (emphasis added). This R&O did not calculate liquidated damages that were currently  
2 owed KCP&L that KCP&L chose to waive; liquidated damages would not even begin to  
3 accrue under the original agreement until mid-December 2008. This R&O provided  
4 information regarding exposure if ALSTOM continued to trend in the same direction and  
5 if there were no settlement.

6 It is also important to note that KCP&L did not waive its rights to liquidated  
7 damages under the Unit 1 Settlement Agreement. \*\* [REDACTED]

8 [REDACTED]

9 [REDACTED]

10 [REDACTED]\*\*

11 **Q: Do you believe that ALSTOM would have had a defense to the assessment of**  
12 **liquidated damages?**

13 **A:** Yes, and the strongest defense was not known until the Unit 1 Outage was halfway  
14 completed. As explained by Company Witness Davis, during the Unit 1 Outage, the  
15 construction team discovered a latent defect in the economizer casing. This defect and  
16 the necessary repairs impacted the duration of the Unit 1 Outage by thirty-two (32) days.  
17 *See Davis Rebuttal Testimony, 0089 Docket, at pp. 7-8; Davis Rebuttal Testimony at pp.*  
18 *59-60.* This means that even if ALSTOM had been behind in its work, the economizer  
19 casing issue would be considered a “concurrent delay,” which would prohibit KCP&L  
20 from collecting any damages for that period of time. Additionally, a vibration event with  
21 the turbine generator caused an additional delay to start-up of the Unit. *See Davis*  
22 *Rebuttal Testimony, 0089 Docket, at pp. 9-10; Davis Rebuttal Testimony at pp. 60.* It is

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1 purely speculation on the part of the Staff as to the amount of liquidated damages, if any  
2 KCP&L would have been able to collect from ALSTOM.

3 **Q: Is it credible to assert that the Project or KCP&L would be in a better position if**  
4 **KCP&L did not enter into the Unit 1 Settlement Agreement?**

5 A: No. I do not believe that the Project or KCP&L could have achieved the results we did  
6 had ALSTOM and KCP&L not reached the Unit 1 Settlement Agreement. There are  
7 many issues that developed since the settlement that by themselves could have been  
8 major issues. An example is the economizer cracking I just discussed. When this  
9 problem was discovered, KCP&L used information from Project Controls systems to  
10 assess the impact to the contractors. *See Roberts Rebuttal Testimony, Docket Number*  
11 *0089, at p. 15, lines 6-14. Additionally, KCP&L communicated openly and immediately*  
12 *with ALSTOM regarding the actual impact of the economizer cracking and the*  
13 *workarounds to the schedule. Based on KCP&L's analysis and ALSTOM's cooperation,*  
14 *KCP&L was able to mitigate both cost and schedule impacts by determining that such*  
15 *impacts were isolated and ensuring that ALSTOM and the other contractors continued*  
16 *working in all unaffected areas. See Roberts Rebuttal Testimony, Docket Number 0089,*  
17 *at p. 15, lines 6-14; Churchman Rebuttal Testimony, Docket Number 0089, at pp. 6-7.*

18 I believe that ALSTOM would not have been nearly as open and cooperative in  
19 the resolution of the challenges on Iatan Unit 2 that occurred during the first quarter of  
20 2009 had we not settled the previously existing disputes. Furthermore, it is possible that  
21 the Projects could have become mired in conflict, later transitioning from Iatan Unit 1 to  
22 Iatan Unit 2, resulting in ALSTOM submitting a large claim at the end of the Iatan  
23 Project. By resolving issues throughout the course of the Projects, KCP&L was able to



1 [REDACTED] \*\* Starting in January, 2009, KCP&L convened a series of meetings at which a  
2 focused team began looking at optimizing the schedule for the remaining Iatan Unit 2  
3 Project work. \*\* [REDACTED]  
4 [REDACTED] \*\*

5 **Q: What factors did KCP&L consider in evaluating a potential settlement agreement**  
6 **with ALSTOM regarding the Unit 2 schedule?**

7 **A: KCP&L considered and balanced both cost and schedule in creating a revised schedule**  
8 **and fostering cooperation between the main contractors. We reviewed with the**  
9 **contractors multiple options for revising schedule dates and sequencing events to recover**  
10 **as much time as possible. \*\* [REDACTED]**

11 [REDACTED]  
12 [REDACTED]  
13 [REDACTED]  
14 [REDACTED]  
15 [REDACTED]  
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[REDACTED]

Q: [REDACTED]

A: KCP&L asked Kiewit to estimate the additional costs it would charge KCP&L to maintain the original schedule assuming that ALSTOM did not agree to any adjustments. Kiewit provided us with an estimate of [REDACTED] and Kiewit's management expressed great uncertainty that even if we spent the additional money to fund a significant acceleration effort whether it would even be possible to make the original June 1, 2010 target date. It was therefore essential that KCP&L find a way to mitigate this cost and find another approach to the Iatan Unit 2 in-service date.

Q: **Did KCP&L consider simply ordering ALSTOM and Kiewit to accelerate their work?**

A: Yes, but the information prepared and analyzed by the KCP&L project controls team and by Schiff's scheduling expert cast doubt that even if we ordered ALSTOM and Kiewit to accelerate their work, it was not physically possible to meet the June 1, 2010 target date, given the status of the Project at that time.

Q: **What did KCP&L management decide?**

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1 A: \*\* [REDACTED]  
2 [REDACTED]  
3 [REDACTED]  
4 [REDACTED]  
5 [REDACTED]  
6 [REDACTED]

\*\* The CTOs are the key interface points between Kiewit, ALSTOM and KCP&L related to the sequence of events for completing construction, start-up, and commissioning activities for Iatan Unit 2. The "CTO dates" were the dates for those key interface points. Thus, for the schedule of the work to be fully coordinated, the CTO dates required complete buy-in by all affected parties. In addition, the CTO dates had to logically fit within the sequence of major milestone dates in the schedule or those milestones could not be achieved. KCP&L utilized CTO dates to coordinate the completion, commissioning, and turnover of equipment between ALSTOM and Kiewit for Iatan Unit 1.

15 **Q: How did KCP&L manage the process to revise the CTO dates, milestone dates, and obtain contractor buy-in to the revisions?**

17 A: Beginning on June 24, 2009, key representatives from KCP&L's Construction, Start-up and Project Controls teams met with key members of the teams from ALSTOM and Kiewit to work through the schedule and revise any CTO dates that both ALSTOM and Kiewit were unable to support. \*\* [REDACTED]

21 [REDACTED]  
22 [REDACTED]  
23 [REDACTED]

\*\* This process

1 confirmed that based on all the relevant considerations, the optimal date for Provisional

2 Acceptance was \*\* [REDACTED]

3 [REDACTED]

4 [REDACTED]

5 [REDACTED]\*\*

6 Q: \*\* [REDACTED] \*\*

7 A: \*\* [REDACTED]

8 [REDACTED]

9 [REDACTED]

10 [REDACTED]

11 [REDACTED]

12 [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

16 [REDACTED]

17 [REDACTED]

18 [REDACTED]

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20 [REDACTED]

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23 [REDACTED]

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1 [REDACTED]  
2 [REDACTED]  
3 [REDACTED]  
4 [REDACTED]  
5 [REDACTED]\*\*

6 Q: \*\* [REDACTED]  
7 [REDACTED]\*\*

8 A: \*\* [REDACTED]  
9 [REDACTED]\*\*

10 Q: **Please summarize the benefits of the ALSTOM Unit 2 Settlement Agreement.**

11 A: In summary, the major benefits include: \*\* [REDACTED]  
12 [REDACTED]  
13 [REDACTED]  
14 [REDACTED]  
15 [REDACTED]  
16 [REDACTED]  
17 [REDACTED]  
18 [REDACTED]  
19 [REDACTED]  
20 [REDACTED]  
21 [REDACTED]  
22 [REDACTED]  
23 [REDACTED]