Exhibit No.:	
Issue:	Cost of Service | Rate Design
Witness:	Maurice Brubaker
Type of Exhibit:	Surrebuttal Testimony
Sponsoring Parties:	Missouri Industrial Energy Consumers
Case Nos.:	ER-2018-0145/ER-2018-0146
Date Testimony Prepared:	September 4, 2018

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-2018-0145**
In the Matter of KCP&L Greater Missouri Operations Company's Request for Authority to Implement a General Rate Increase for Electric Service	**Case No. ER-2018-0146**

Surrebuttal Testimony and Schedules of

Maurice Brubaker

On behalf of

Missouri Industrial Energy Consumers

September 4, 2018

BRUBAKER & ASSOCIATES, INC.

Projects 10551/10552

MIEC Exhibit No. 553
Date 10/3/18 Reporter JNB
File No. ER-2018-0145
ER-2018-0146

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-2018-0145**
In the Matter of KCP&L Greater Missouri Operations Company's Request for Authority to Implement a General Rate Increase for Electric Service	)	**Case No. ER-2018-0146**

STATE OF MISSOURI)
) **SS**
COUNTY OF ST. LOUIS)

Affidavit of Maurice Brubaker

Maurice Brubaker, being first duly sworn, on his oath states:

1. My name is Maurice Brubaker. I am a consultant with Brubaker & Associates, Inc., having its principal place of business at 16690 Swingley Ridge Road, Suite 140, Chesterfield, Missouri 63017. We have been retained by the Missouri Industrial Energy Consumers in this proceeding on their behalf.

2. Attached hereto and made a part hereof for all purposes are my surrebuttal testimony and schedules which were prepared in written form for introduction into evidence in Missouri Public Service Commission Case Nos. ER-2018-0145 and ER-2018-0146.

3. I hereby swear and affirm that the testimony and schedules are true and correct and that they show the matters and things that they purport to show.

M E Brubaker
Maurice E. Brubaker

Subscribed and sworn to before me this 4th day of September, 2018.

Maria E. Decker
Notary Public

MARIA E. DECKER
Notary Public - Notary Seal
STATE OF MISSOURI
St. Louis City
My Commission Expires: May 5, 2021
Commission # 13706793

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-2018-0145
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BEFORE THE PUBLIC SERVICE COMMISSION
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Surrebuttal Testimony of Maurice Brubaker

Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A Maurice Brubaker. My business address is 16690 Swingley Ridge Road, Suite 140, Chesterfield, MO 63017.

Q ARE YOU THE SAME MAURICE BRUBAKER WHO HAS PREVIOUSLY FILED TESTIMONY IN THESE PROCEEDINGS?

A Yes. I have previously filed direct and rebuttal testimonies on cost of service/rate design issues presented in these proceedings.

Q ARE YOUR EDUCATIONAL BACKGROUND AND EXPERIENCE OUTLINED IN YOUR PRIOR TESTIMONY?

A Yes. This information is included in Appendix A to my direct testimony.

Q ON WHOSE BEHALF ARE YOU APPEARING IN THIS PROCEEDING?

A This testimony is presented on behalf of the Missouri Industrial Energy Consumers ("MIEC"), a non-profit company that represents the interests of industrial customers in Missouri utility matters. These companies purchase substantial amounts of electricity from Kansas City Power & Light Company ("KCPL") and KCP&L Greater Missouri Operations ("GMO") and the outcome of this proceeding will have an impact on their cost of electricity.

INTRODUCTION AND SUMMARY

Q WHAT IS THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY?

A I will respond to certain of the claims made and information presented by others in their rebuttal testimony on the subjects of cost of service and rate design.

The fact that I do not address a particular claim or position of another party should not be construed as acquiescence with that claim or position.

COST ALLOCATION METHODS AND LOAD DATA

Q HAVE YOU REVIEWED THE REBUTTAL TESTIMONY OF STAFF WITNESS ROBIN KLIETHERMES AT PAGES 5 THROUGH 10 REGARDING AVERAGE AND EXCESS ("A&E") AND COINCIDENT PEAK ("CP") COST OF SERVICE STUDIES, AND THE DIFFERENCE BETWEEN KCPL'S LOAD DATA AND STAFF'S LOAD DATA?

A Yes.

Q LET'S FIRST TALK ABOUT THE DIFFERENCE IN ALLOCATION FACTORS FOR VARIOUS MAINSTREAM METHODS INVOLVING A&E AND CP. DID STAFF PREPARE A SUMMARY OF THESE ALLOCATION FACTORS USING KCPL'S LOAD DATA?

A Yes. Staff witness Kliethermes presents this comparison table at the top of page 9 of her rebuttal testimony. I have reproduced it here, labeling it "Mainstream Allocation Methods Using KCPL Load Data."

TABLE 1

Mainstream Allocation Methods Using KCPL Load Data

	Residential	Small General Service	Medium General Service	Large General Service	Large Power Service	Lighting
A&E 4 CP	**42.2855%**	**5.2713%**	**14.8815%**	**21.1294%**	**15.8682%**	**0.5642%**
2CP	44.4333%	5.1279%	14.2316%	20.2653%	15.9418%	0.0000%
4CP	41.9604%	5.2922%	14.9578%	21.4469%	16.3427%	0.0000%
A&E 4 Summer NCP	41.5339%	5.2903%	14.6090%	21.2404%	16.1504%	1.1759%
A&E 2 Summer NCP	42.5883%	5.1855%	14.3941%	20.4819%	16.2027%	1.1475%
A&E 3 Summer NCP	41.8009%	5.1991%	14.5722%	21.1016%	16.1580%	1.1682%

Q LOOKING AT THIS DATA FOR THE MAJOR CUSTOMER CLASSES (RESIDENTIAL, SMALL GENERAL SERVICE, MEDIUM GENERAL SERVICE, LARGE GENERAL SERVICE AND LARGE POWER SERVICE) DO YOU BELIEVE THAT THE ALLOCATION FACTORS FOR ANY OF THESE CLASSES ARE MATERIALLY DIFFERENT FOR ANY OF THE SIX ALLOCATION METHODS SHOWN IN THE TABLE?

A No. It is obvious that the allocation factors for each of these six mainstream methods are quite close for each of the major customer classes.

Q DID STAFF WITNESS KLIETHERMES ALSO PRESENT THESE SAME ALLOCATION METHODS DERIVED USING WHAT STAFF REGARDS AS MORE ACCURATE LOAD DATA?

A Yes. This appears at the top of page 10 of her rebuttal testimony. I have reproduced it below, labeling it "Mainstream Allocation Methods Using Staff's Load Data."

TABLE 2

Mainstream Allocation Methods Using Staff's Load Data

	Residential	Small General Service	Medium General Service	Large General Service	Large Power Service	Lighting
A&E 4 CP	**40.9107%**	**5.6807%**	**15.1582%**	**22.2124%**	**15.5247%**	**0.5132%**
2CP	42.2815%	5.6367%	14.7090%	22.0993%	15.2724%	0.0011%
4CP	40.4980%	5.6847%	15.2243%	22.5143%	16.0776%	0.0012%
A&E 4 Summer NCP	41.1515%	5.5822%	14.8807%	22.0074%	15.2875%	1.0906%
A&E 2 Summer NCP	41.9649%	5.5994%	14.7551%	21.5929%	15.0631%	1.0246%
A&E 3 Summer NCP	41.5846%	5.6040%	14.7474%	21.8214%	15.1870%	1.0556%

Q AS YOU LOOK AT THE ALLOCATION FACTORS FOR THE MAJOR CUSTOMER CLASSES FOR THESE SIX DIFFERENT MAINSTREAM ALLOCATION METHODS USING STAFF'S LOAD DATA WHAT DO YOU CONCLUDE?

A I conclude the same thing that I did with respect to Table 1; namely, that all the mainstream methods have produced very similar results.

Q NOW, LET'S COMPARE THE ALLOCATION FACTORS BETWEEN THE TWO TABLES TO SEE IF THERE IS A MATERIAL DIFFERENCE RESULTING FROM DIFFERENCES IN THE LOAD DATA. WHAT IS YOUR CONCLUSION ABOUT THAT?

A My conclusion is that the load data is not so significantly different as to result in a major difference in the allocations for any of the classes under any of the six mainstream methods.

Q WHAT IS YOUR OVERALL CONCLUSION FROM REVIEWING THIS DATA?

A My overall conclusion is that as long as we use a mainstream method we get similar results, and whether we use KCPL's load data or Staff's load data, the results are essentially the same.

Q DID YOU SHOW SIMILAR INFORMATION IN YOUR REBUTTAL TESTIMONY?

A I did. In Schedule MEB-COS-R-2 I showed the allocation factors for A&E 4CP, A&E 4NCP and 4CP, using both KCPL's load data and Staff's load data.

Q ARE THE ALLOCATION FACTORS SHOWN IN SCHEDULE MEB-COS-R-2 THE SAME AS THOSE SHOWN IN THE TWO STAFF SCHEDULES YOU JUST REFERENCED?

A Yes.

Q DOES STAFF WITNESS LANGE REFER TO SOME OF THIS INFORMATION IN HER REBUTTAL TESTIMONY?

A Yes. She has a table at page 17 of her rebuttal testimony showing the A&E 4CP and A&E 4NCP allocation factors along with the DBIP allocation factor. The A&E and CP allocation factors are the same as discussed above.

Q HAVING LOOKED AT THE SIX MAINSTREAM ALLOCATION METHODS USING EITHER COMPANY LOAD DATA OR STAFF LOAD DATA AND HAVING CONCLUDED THAT THE RESULTS ARE VIRTUALLY THE SAME, DOES THE TABLE ON PAGE 17 OF STAFF WITNESS LANGE'S REBUTTAL TESTIMONY SAY ANYTHING ELSE?

A Yes. Like Schedule MEB-COS-R-2, the table on page 17 of witness Lange's rebuttal testimony makes it crystal clear how different the DBIP allocation factor is, which emphasizes the fact that it is far out of the mainstream.

That table is labeled "DBIP and Mainstream Methods" and reproduced here for convenience.

TABLE 3

DBIP and Mainstream Methods

	Residential	Small General Service	Medium General Service	Large General Service	LPS	Lighting
DBIP Allocator	35.1%	5.4%	14.9%	24.1%	19.7%	0.80%
Company Loads A&E 4CP	42.3%	5.3%	14.9%	21.1%	15.9%	0.56%
Staff A&E 4CP	40.9%	5.7%	15.2%	22.2%	15.5%	0.51%
Company Loads A&E 4NCP	41.5%	5.3%	14.6%	21.3%	16.1%	1.18%
Staff A&E 4NCP	41.2%	5.6%	14.9%	22.0%	15.3%	1.09%

Quite obviously, DBIP is far from the mainstream.

ACCOUNTING FOR REVENUE REQUIREMENT DIFFERENCES

Q AT PAGE 15 OF HER REBUTTAL TESTIMONY, STAFF WITNESS LANGE ASSERTS THAT THE PRIMARY DRIVER OF DIFFERENCES BETWEEN KCPL'S CLASS COST OF SERVICE STUDY AND STAFF'S COST OF SERVICE STUDY IS THAT THE COMPANY ALLOCATES APPROXIMATELY $35.4 MILLION MORE REVENUE TO CUSTOMER CLASSES THAN DOES STAFF. IS THAT AN ACCURATE STATEMENT?

A No, it is a very misleading statement. The primary difference between the Staff class cost of service study and the Company's cost of service study is the method used to allocate production costs; namely, whether a mainstream method like the one used by KCPL is employed or an obscure, little used method such as DBIP is employed. The amount of revenue requirement at issue is a totally separate issue from the method used to allocate whatever the revenue requirem ent is.

Q SHE GOES ON TO SAY THAT YOUR RECOMMENDED INTERCLASS REVENUE ALLOCATIONS DO NOT TAKE INTO ACCOUNT THAT DIFFERENCE, AND FURTHER CLAIMS THAT YOUR RECOMMENDATION "...NECESSARILY ASSUMES THAT MIEC SUPPORTS APPROVAL OF THE FULL REVENUE REQUIREMENT REQUESTED BY KCPL AND GMO." IS THIS A TRUE STATEMENT?

A No. Frankly, I am amazed to see this statement in Staff witness Lange's testimony. The range of revenue increases that she references at the bottom of page 15 of her rebuttal testimony is the **REVENUE NEUTRAL** adjustments which I propose as necessary to move closer to cost of service, **BEFORE** any overall revenue increase is

considered. My testimony does not support any particular amount of rate increase, and certainly not what KCPL has proposed.

Q DID YOU EXPLAIN WHAT YOU WERE DOING IN YOUR DIRECT TESTIMONY?

A Yes, and the reader can be the judge of whether or not it is clear. At page 25 of my testimony in the KCPL rate case the following question and answer appeared:

> **Q DO YOU HAVE AN ALTERNATIVE RECOMMENDATION FOR ALLOCATION OF KCPL'S REVENUE REQUIREMENT?**
>
> A Yes. I will focus on adjustments to be made on a revenue neutral basis at present rates. After having made my recommended revenue neutral adjustments at present rates, any overall change in revenues allowed to KCPL (whether an increase or a decrease) can then be applied on an equal percentage across-the-board basis to these adjusted class revenues.

I went on to explain in more detail the recommendation, as follows:

> **Q PLEASE EXPLAIN YOUR SPECIFIC PROPOSAL.**
>
> A My proposal is shown on Schedule MEB-COS-5, pages 1 and 2. Column 1 shows class revenues at current rates. Column 2 shows the proposed cost of service adjustment. This adjustment on page 1 moves classes roughly 50% of the way toward cost of service, and the adjustment on page 2 moves 25% of the way toward cost of service. A movement in this range would not be unreasonable. The smaller the overall increase granted to KCPL, (or the larger the decrease) the larger the movement toward cost of service can be without causing undue rate shock.
>
> While some will want to talk about the impact on the Residential class of this increase, it is also important not to lose sight of the fact that by not moving all the way to cost of service, the other customer classes are continuing to support the Residential class by bearing more of the burden of the revenue responsibility than they should. My recommendation of moving 25% to 50% of the way toward cost of service, which limits the Residential class revenue-neutral increase to between 4.4% and 8.8% (as contrasted to the 17.5% increase required to move all the way to cost of service) is relatively moderate, and must be considered in light of the fact that other classes are being asked to continue to provide part of the revenue responsibility that rightly should be shouldered by the Residential class. With KCPL opting for certain provisions included in SB 564 (PISA) that includes a rate increase moratorium, it is important that a significant movement be made now,

since the next opportunity will be at least three years from when rates from this case will go into effect.

RATE COMPARISONS

Q HAVE YOU REVIEWED STAFF WITNESS LANGE'S REBUTTAL TESTIMONY CONCERNING THE RATE COMPARISON SHOWN ON SCHEDULE MEB-COS-R-2 WHICH SHOWS THAT KCPL'S MISSOURI INDUSTRIAL RATES RANK SIXTH HIGHEST OUT OF 41 MIDWESTERN UTILITIES INCLUDED IN THE SURVEY?

A Yes. She talks about it, talks about a few factors, says she cannot reproduce some of the numbers, but says absolutely nothing that rebuts the basic conclusion of the analysis, namely that KCPL has the dubious distinction of being the sixth highest out of 41 Midwestern service territories.

Q PLEASE RESPOND TO SOME OF HER COMMENTS.

A At page 22 she says on line 10 that there are many factors to consider in bill comparisons including whether the reported data [from Edison Electric Institute ("EEI")] includes riders such as FAC or MEEIA. Having read EEI's explanation of how it gathers the data, and having used this type of data for decades, we have found that it is consistent and accurate. Two important things to keep in mind are the following: (1) that the cost reported is calculated by each utility; and (2) utilities are instructed to calculate bills to include all elements that the customer actually pays, with the exception of taxes that do not flow into the utility's revenue (such as franchise taxes, gross receipt taxes, etc.). Thus, it is a comprehensive calculation of all of the elements that would go into the billing, including FAC, MEEIA and anything else. (Schedule MEB-COS-

SR-1 is an excerpt from a recent EEI publication which sets forth the basis for the bill calculations that the utilities supply.)

Q MS. LANGE ALSO COMMENTS ON THE FACT THAT YOU HAVE USED A 50 MW, 68% LOAD FACTOR CUSTOMER. WOULD IT REALLY MATTER WHICH ONE OF SEVERAL LOAD LEVELS AND LOAD FACTORS FROM THE EEI REPORT THAT YOU USE?

A No, it would not. The important thing to recognize about the EEI data is that it is consistent in its application across utilities. The utility that has a high price for a 50 MW, 68% load factor customer is also going to have a high price for a 10 MW customer or a 20 MW customer, a 40% load factor customer or a 90% load factor customer.

Q STAFF WITNESS LANGE SAYS SHE WAS SURPRISED THAT YOU CALCULATED A PRICE OF 8.49¢/kWh FOR THE KCPL LOAD IN MISSOURI. SHOULD SHE HAVE BEEN SURPRISED?

A No. We independently calculated that cost using KCPL's tariffs. I have attached a copy of that calculation as Schedule MEB-COS-SR-2. It shows that all of the elements of cost are included and the average cost is $8.67¢/kWh, just slightly higher than what EEI reported.

Q HAVE YOU CALCULATED A COST FOR OTHER LOADS OR LOAD FACTORS?

A Yes. The average cost per kWh for a 25 MW load with a 68% load factor would be $8.78¢, and the cost for a 25 MW load with a 41% load factor would be $11.59¢. Similar relationships would exist for the other utilities.

Q HAS KCPL'S INDUSTRIAL BASE IN MISSOURI BEEN STABLE IN RECENT YEARS?

A No. The attached Schedule MEB-COS-SR-3 is a copy of KCPL's response to MECG Question 9-1. It shows that, using a consistently applied definition of "industrial" customers, the number of industrial customers in the Missouri service territory has dropped from 1,145 in 2006 to 945 in 2017; a decline of 200 customers, or about 17%. The same response also shows that the number of industrial companies in the GMO service territory (which has appreciably lower rates) has been relatively stable.

While industrial rates are not the only factor that is relevant, it is evident that there is a problem; and the fact that KCPL's industrial rates in Missouri are as high as they are undoubtedly is a contributing factor.

This again underscores the need to adopt mainstream methods for cost of service and follow the results of those studies in allocating any change in revenues.

FUNCTIONALIZATION OF METERS

Q HAVE YOU REVIEWED THE REBUTTAL TESTIMONY OF OPC WITNESS PAVLOVIC CONCERNING THE FUNCTIONALIZATION OF METERS?

A Yes.

Q WHAT IS HIS POSITION CONCERNING FUNCTIONALIZATION OF METERS?

A He disagrees with the functionalization to Account 370, titled "Meters" of the new AMI meters.

Q WHAT IS THE BASIS FOR HIS DISAGREEMENT?

A Essentially, he argues that the meters perform more than just measurement functions and therefore some of the costs (he doesn't say how much) should be recorded in Accounts 382, 383 and 384.

His basic argument is that the meters can be used for a number of purposes, other than just recording customer usage.

Q DO YOU AGREE WITH MR. PAVLOVIC'S RECOMMENDATION?

A No. First of all, the items in question are clearly meters. Meters clearly get recorded in Account 370 of the FERC Uniform System of Accounts. The other accounts Mr. Pavlovic references, which are described in footnotes on page 5 of his rebuttal testimony, clearly are not for the purpose of measuring customer usage or facilitating rate designs. Those accounts all have to do with other functions, primarily the operation and control of the generation and transmission system. That is not the purpose of AMI meters.

AMI meters, like all other customer-end meters are for the basic purpose of recording the amount of use of electricity by customers. While new advanced meters provide information that can be used for other things, that does not change the functional nature of them as meters.

In addition, KCPL/GMO have stated that existing equipment is becoming obsolete and not supported, and was in need of replacement. That new meters may provide additional information does not change what they are.

I believe KCPL and GMO have correctly classified these meters in Account 370.

1 **Q DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY?**

2 A Yes, it does.

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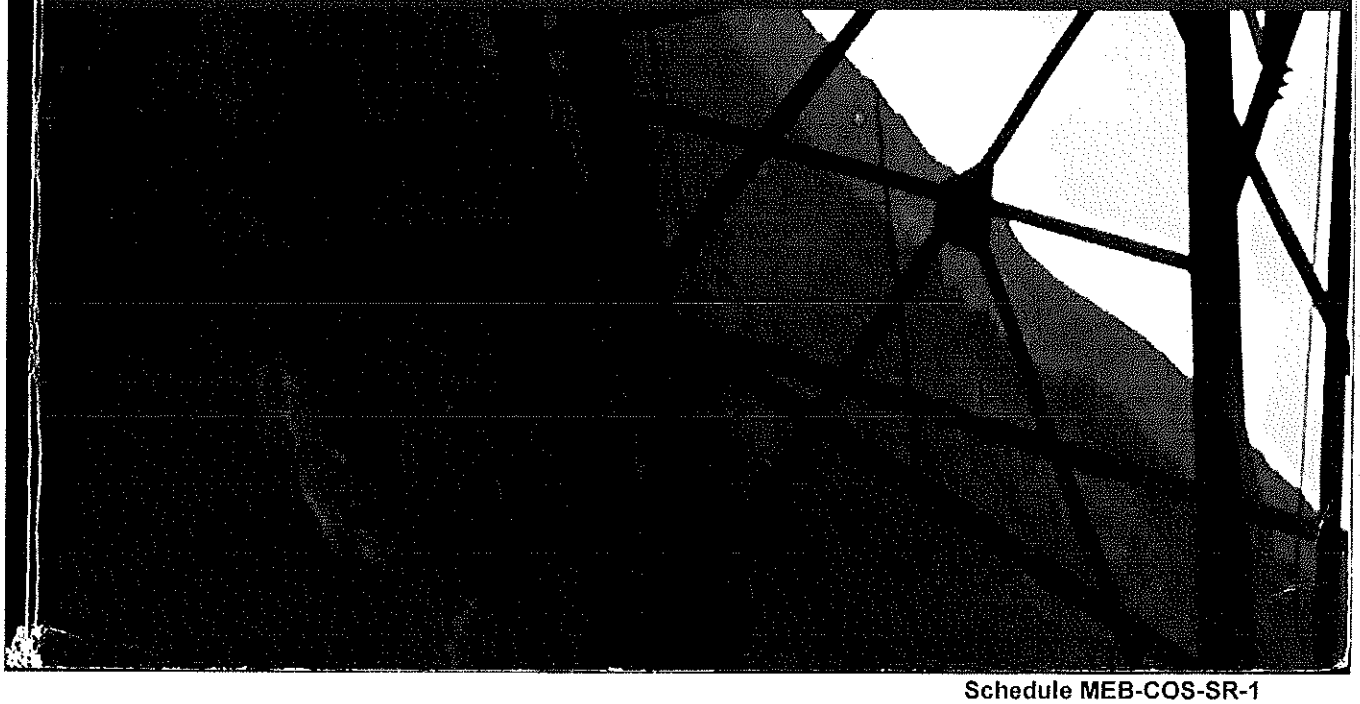
EEI

Edison Electric
INSTITUTE

Typical Bills and Average Rates Report Winter 2017



Introduction

Scope and Method of Survey

This report surveys typical electric bills and average revenue per kilowatthour for residential, commercial, industrial, and resale service of investor-owned utility companies in the United States and international utilities. Bills have been calculated by the companies participating in the survey and reported to EEI. Revenue per kWh data are calculated by EEI using data submitted by the companies. Unweighted state, regional and nation-wide bill averages were calculated by EEI. Revenue per kilowatthour averages are weighted.

The List of Comments contains footnotes or other explanatory material furnished by respondents. Please note that comments are generally provided to make numbers reported easier to interpret. Readers interested in more extensive detail supporting the rates listed are encouraged to consult individual utility tariff sheets. Contact the editor, if you are interested in services EEI provides to support such tariff sheet research.

All bill data are in dollars. All average rate per kWh data are in cents.

EEI's Statistical Department also prints average rate per kilowatthour data. Because of differences in deadlines, companies reporting, rounding error, methods of compilation, and other minor differences, slight discrepancies between the numbers printed in Statistics Department documents and this document may exist.

Organization of Data

General Layout

The Typical Bills part of the report is divided into four sections - residential, commercial, industrial, and annualized bills. The Average Rate part of the report includes total retail. Each section of the report lists data arranged by state and region and includes state, regional, and national averages. The Typical Bills part of the report uses unweighted arithmetic averages. The Average Rate part of the report is weighted and includes two lines of state, regional, and USA averages: one line for the utilities listed and one line for all the utilities in the area including munis, coops, etc. Unbundled bill and rate components are included for utilities that have reported those components.

Items Included in Bills

EEI asks participants to calculate bills to include all elements that the customer actually pays, with the exception of taxes that do not flow into the utility's revenues. Fuel, tax and other *revenue adjustments* are included. The List of Comments provides information on any variations.

Omitted Data

Some respondents do not report for all demands and usages of service. Consequently the spaces for these unreported data are left blank. Generally this means the respondent does not have any customers at those demand and usage levels. Other reasons for these omissions are sometimes reported in the List of Comments.

Fuel Clause Adjustment

A fuel clause adjustment expressed in cents per kWh is provided for each class of each company's service. This figure is used by the respondents in the calculation of each bill.

Editor

Cass Bielski
Manager, Rate and Regulatory Business
Edison Electric Institute
701 Pennsylvania Avenue, NW
Washington, DC 20004-2696
(202) 508-5672
cbielski@eei.org

Corrections and Suggestions

This compilation may contain errors or inconsistencies. We appreciate receiving notice of any errors and suggestions for improvement of the survey. All correspondence on these matters should be addressed to the editor.

Disclaimer

EEI makes no representation as to the accuracy or completeness of the information contained in this publication and disclaims liability for any damages of any kind resulting from reliance on, or use of, this publication or the information it contains.

Kansas City Power & Light Company

Rate LPS, Primary Voltage (50 MW Demand, 68% LF)

	Charges		Billing Units	Charges	
	Summer Aug. 2017	Winter Jan. 2017		Summer Aug. 2017	Winter Jan. 2017
Customer Charge	1,149.23		1	1,149.23	1,149.23
Demand Charge			50,000		
First 2500 kW	14.589	9.915	2,500	36,472.50	24,787.50
Next 2500 kW	11.672	7.740	2,500	29,180.00	19,350.00
Next 2500 kW	9.776	6.827	2,500	24,440.00	17,067.50
All over 7500	7.138	5.257	42,500	303,365.00	223,422.50
Facilities Charge	3.190	3.190	50,000	159,500.00	159,500.00
Monthly Energy Use			25,000,000		
Monthly Hours			500		
Energy Charge					
First 180	0.09136	0.07745	180	822,240.00	697,050.00
Next 180	0.05432	0.04938	180	488,880.00	444,420.00
Over 360	0.02604	0.02580	140	182,280.00	180,600.00
Reactive Demand Charge	0.96600		0	0.00	0.00
DSM	0.00433	0.01010	25,000,000	108,250.00	252,500.00
FAC	0.00639	0.00292	25,000,000	159,750.00	73,000.00
TOTAL				$ 2,315,507	$ 2,092,847

	Summer Aug. 2017	Winter Jan. 2017	**Weighted**
Per Unit Cost (cents/kWh)	9.26	8.37	**8.67**

KCPL
Case Name: 2018 KCPL Rate Case
Case Number: ER-2018-0145

Response to Woods David Interrogatories - MECG_20180629
Date of Response: 7/26/2018

Question:9-1

In its latest 10-K, Great Plains Energy indicated that it has "2,500 industrial" customers (page 7). Furthermore, at page 10 of the same document, Great Plains indicates that KCPL has "2,000 industrial" customers.

a) How does Great Plains / KCPL / GMO define the term industrial for purposes of its 10-K reporting?

b) Please indicate when Great Plains / KCPL / GMO first began utilizing the definition provided in response to (a).

c) Please provide a breakdown of the number of KCPL – Missouri industrial customers for each year since 2006. Please provide a breakdown of the number of GMO industrial customers for each year since 2009 (the first full year in which GMO was a subsidiary of Great Plains Energy).

Response:

It should be noted that Great Plains Energy's and KCP&L's disclosures of 2,500 and 2,000 industrial customers, respectively, as cited in this DR also includes "municipalities and other electric utilities" as disclosed in the remainder of the sentences cited in pages 7 and 10 of the 10-K.

a) The term "industrial" as used in the 10-K for reporting purposes refers to customers that fall into an industrial classification in accordance with the North American Industry Classification System (NAICS) SIC codes 20-39.

b) Great Plains Energy, KCP&L and GMO have utilized the term "industrial" to describe the class of customer described in response (a) above in the 10-K since Great Plains Energy's inception in 2001 (and since 2008 for GMO following its acquisition by Great Plains Energy).

c) The table below details KCP&L's and GMO's Missouri industrial customers for the requested time periods.

Number of Industrial Customers		
Year	KCPL-MO	GMO
2006	1145	n/a
2007	1136	n/a
2008	1105	n/a
2009	1077	242
2010	1071	246
2011	1048	245
2012	1038	236
2013	1018	244
2014	1008	248
2015	980	249
2016	962	244
2017	945	249

Response provided by: Matt Gummig

Attachment: Q9-1_Verification.pdf