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Public Counsel

ER-2018-0145 & ER-2018-0146

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Service Commission

**DIRECT TESTIMONY  
OF  
KARL RICHARD PAVLOVIC  
ON BEHALF OF**

**MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO.: ER-2018-0145**

**CASE NO.: ER-2018-0146**

**Office of the Public Counsel  
Jefferson City, Missouri**

**July 6, 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 ) **Case No. ER-2018-0145**  
Implement a General Rate Increase for )  
Electric Service )

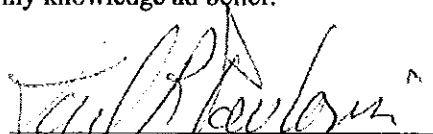
In the Matter of KCP&L Greater Missouri )  
Operations Company's Request for Authority ) **Case No. ER-2018-0146**  
To Implement a General Rate Increase for )  
Electric Service )

**AFFIDAVIT OF KARL RICHARD PAVLOVIC**


STATE OF MARYLAND )  
 ) SS  
MONTGOMERY COUNTY )

Karl Richard Pavlovic, of lawful age and being first duly sworn, deposes and states:

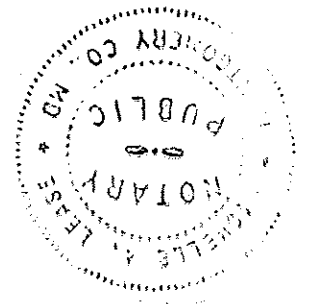
1. My name is Karl Richard Pavlovic. I am the managing director of PCMG and Associates, LLC, having its principal place of business at 22 Brookes Ave, Gaithersburg, MD 20877. I have been retained by the Office of the Public Counsel in this proceeding on their behalf.
2. Attached hereto and made a part hereof for all purposes is my direct testimony.
3. I hereby swear and affirm that my statements contained in the attached direct testimony are true and correct to the best of my knowledge ad belief.

  
Karl Richard Pavlovic

Subscribed and sworn to me this 5th day of July 2018.

  
Notary Public

MICHELLE A. LEASE  
NOTARY PUBLIC STATE OF MARYLAND  
My Commission Expires March 10, 2021



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**DIRECT TESTIMONY**  
**OF**  
**KARL R. PAVLOVIK**  
**KANSAS CITY POWER AND LIGHT COMPANY**  
**KCP&L - GREATER MISSOURI OPERATIONS COMPANY**  
**CASE Nos. ER-2018-0145 and ER-2018-0146**

1 **Q. Please state your name and business address.**

2 A. My name is Karl Richard Pavlovic. My business address is 22 Brookes Avenue,  
3 Gaithersburg, MD 20877.

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

5 A. I am Managing Director of and a Senior Consultant with PCMG and Associates LLC  
6 (“PCMG”). PCMG is an association of experts in economics, accounting, finance, and  
7 utility regulation and policy, with over 75 years of collective experience providing  
8 assistance to counsel and expert testimony regarding the regulation of electric, gas, water,  
9 and wastewater utilities. PCMG began operation on January 1, 2015. During its most  
10 recent year of operation, PCMG has provided assistance to counsel and/or testimony in  
11 regulatory proceedings before the Federal Energy Regulatory Commission, the  
12 Pennsylvania Public Service Commission, the Oklahoma Commerce Commission, the  
13 Illinois Commerce Commission, the Massachusetts Department of Public Utilities, the  
14 New Jersey Board of Public Utilities, and the Maryland Public Service Commission (“MD  
15 PSC” or “Commission”). PCMG is currently providing assistance to the Arkansas  
16 Attorney General, the New Jersey Division of Rate Counsel, the Oklahoma Office of  
17 Attorney General, the North Dakota Public Service Commission, the Pennsylvania Office  
18 of Consumer advocate, the Hawaii Division of Consumer Advocacy, and the Maryland  
19 Office of People’s Counsel.

1 **Q. Have you prepared a summary of your qualifications and experience?**

2 A. Yes. Schedule KRP-1 to my testimony summarizes my qualifications and experience.

3 **Q. Have you previously submitted testimony in regulatory proceedings?**

4 A. Yes. Schedule KRP-1 contains a complete list of my engagements as an expert and/or  
5 expert witness in matters before state and federal regulatory agencies. I have submitted  
6 testimony to the Federal Communications Commission, the Federal Energy Regulatory  
7 Commission, the Alaska Public Utilities Commission, the Alberta Utilities Commission,  
8 the Corporation Commission of the State of Kansas, the Delaware Public Service  
9 Commission, the Maryland Public Service Commission, the Massachusetts Department of  
10 Public Utilities, the Illinois Commerce Commission, the North Dakota Public Service  
11 Commission, the Maine Public Utilities Commission, and the Public Service Commission  
12 of the District of Columbia.

13 **Q. On whose behalf are you testifying in this proceeding?**

14 A. I am appearing on behalf of the Missouri Office of the Public Counsel.

15 **Q. Please summarize your electric regulatory experience.**

16 For most of my career, I have performed analyses and submitted testimony regarding  
17 electric and gas utility least-cost planning, reliability, cost of service, rate design, and  
18 weather-emergency response. Regarding electric regulation, I have testified on: (a) the  
19 operational and financial issues with regard to the divestiture of electric generating assets  
20 and the subsequent unbundling of retail rates; (b) the procurement of Standard Offer  
21 Service<sup>1</sup> ("SOS") electric supply and retail SOS rates; (c) the performance of renewable

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<sup>1</sup> In jurisdictions that have deregulated electric energy via Regional Transmission Organization (RTO) wholesale markets to provide for retail customer choice among competitive electric energy suppliers, the local distribution company ("LDC") is designated as the provider of standard offer service ("SOS") to retail customers that choose not

1 and energy efficiency programs; (d) “lost revenues” attributable to Demand-Side  
2 Management (“DSM”) programs; (e) efficient operation of electric transmission and  
3 distribution facilities; (f) the need for new transmission and distribution facilities to reliably  
4 serve load; and (g) the costs and benefits of mergers. Regarding the efficient operation of  
5 electric production, transmission and distribution facilities, I served for a number of years  
6 as the technical representative of the Office of the People’s Counsel of the District of  
7 Columbia to monthly meetings of the Productivity Improvement Working Group of the  
8 Potomac Electric Power Company and various member working groups within PJM.

9  
10 **I. PURPOSE OF TESTIMONY**

11 **Q. What is the purpose of your direct testimony in these proceedings?**

12 A. I have been asked by the Office of the Public Counsel to examine extent of the consolidated  
13 operation between Kansas City Power & Light Company (“KCP&L”) and KCP&L Greater  
14 Missouri Operations Company (“GMO”) and their respective service territories and make  
15 recommendations regarding future consolidated cost studies and tariff rates.

16 **Q. Have you prepared any exhibits in support of your testimony?**

17 A. Yes. I have prepared and attach the following exhibits to my testimony:

18 Schedule KRP-1: Qualifications

19 Schedule KRP-2: KCP&L 2017 FERC Form 1, Affiliate Transactions;

20 Schedule KRP-3: GMO 2017 FERC Form 1, Affiliate Transactions;

21  

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to choose a competitive electric supplier. The LDC procures electric energy in the wholesale market and provides it regulated retail tariff rates.

1 **II. SUMMARY OF TESTIMONY AND CONCLUSIONS**

2 **Q. PLEASE SUMMARIZE YOUR TESTIMONY.**

3 A. My testimony finds that:

- 4 • KCP&L and GMO are operated on a consolidated basis;
- 5 • separate cost of service studies of KCP&L and GMO result in arbitrary unit cost
- 6 of service distinctions between similarly situated customers;
- 7 • separate rate schedules based on separate cost of service studies for KCP&L and
- 8 GMO result in arbitrary rate distinctions between similarly situated customers.

9 My recommendations are that the Commission direct KCP&L and GMO to:

- 10 • reflect the fact of consolidated operation in a single cost study to be conducted
- 11 before the next rate case;
- 12 • to file a consolidated rate design in the next rate proceedings.

13  
14 **III. DISCUSSION**

15  
16 **Q. ARE KCP&L AND GMO INDEPENDENT OPERATING SUBSIDIARIES OF**  
17 **GREAT PLAINS ENERGY (“GPE”)?**

18 A. While KCP&L and GMO are reported to the Securities and Exchange Commission (“SEC”) and Federal Energy Regulatory Commission (“FERC”) as independent operating subsidiaries  
19 of GPE, as I explain below, they are not functionally independent standalone subsidiaries.  
20

21 **Q. HOW ARE KCP&L AND GMO REPORTED TO THE SEC AND FERC?**

22 A. In regards to the SEC, KCP&L and GPE file a combined Form 10-K annual report, in which  
23 KCP&L and GMO are named as wholly owned direct subsidiaries of GPE with significant

1 operations.<sup>2</sup> It should be noted, however, that there is no evidence in the 10-K report that  
2 GMO has a standalone financial corporate existence, for there are no GMO financial  
3 statement schedules, viz., Comprehensive Statement of Income, Balance Sheet, Statement of  
4 Cash Flows, and Statement of Shareholder Equity. The only information specifically  
5 separately reported to the SEC for GMO concerns generator ownership, credit ratings/support,  
6 regulatory assets/liabilities, debt, and receivable sales agreements.<sup>3</sup> Moreover, there is no  
7 statement of GMO stock ownership by either GPE or KCP&L.<sup>4</sup>

8 In regards to the FERC, KCP&L and GMO file separate individual FERC Form No. 1 Annual  
9 Reports,<sup>5</sup> in which KCP&L and GMO are both named as integrated, regulated electric utilities  
10 wholly owned by GPE<sup>6</sup> and which contain financial statement, revenue reports and operating  
11 statistics for both KCP&L and GMO.

12 **Q. THE FACTS OF REGULATORY REPORTING NOTWITHSTANDING, ON**  
13 **WHAT DO YOU BASE YOUR CONCLUSION THAT KCP&L AND GMO ARE**  
14 **NOT FUNCTIONALLY INDEPENDENT OPERATING SUBSIDIARIES?**

15 A. I took as my working hypothesis that KCP&L and GMO are operated on a consolidated basis  
16 and then attempted to falsify that hypothesis. I found that KCP&L and GMO are  
17 indistinguishable in terms of corporate structure, organization structure, personnel, and  
18 operation.

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<sup>2</sup> Page 7, GPE and KCP&L combined SEC Form 10-K Annual Report for the fiscal year ended December 31, 2017 (hereinafter "2017 GPE/KCP&L Form 10-K")

<sup>3</sup> Pages 29, 48, 51, 85, 96, 98 and 139, 2017 GPE/KCP&L Form 10-K.

<sup>4</sup> Page 31, 2017 GPE/KCP&L Form 10-K.

<sup>5</sup> KCP&L 2017/Q4 FERC Form 1 Report (hereinafter "2017 KCP&L Form 1"); KCP&L GMO 2017/Q4 FERC Form 1 Report (hereinafter "2017 GMO Form 1").

<sup>6</sup> Page 123.1, 2017 KCP&L Form 1; page 123.1, 2017 GMO Form 1.



1 **Q. WHY DO YOU SAY THAT KCP&L AND GMO ARE INDISTINGUISHABLE IN**  
2 **TERMS OF CORPORATE STRUCTURE?**

3 A. Because not only do KCP&L and GMO have identical board of director and executive officer  
4 positions, their director positions are occupied by the very same individuals<sup>7</sup> and their  
5 executive officer positions are occupied by the very same individuals.<sup>8</sup>

6 **Q. WHY DO YOU SAY THAT KCP&L AND GMO ARE INDISTINGUISHABLE IN**  
7 **TERMS OF ORGANIZATIONAL STRUCTURE?**

8 A. Because not only do KCP&L and GMO have identical organizational structures, the  
9 employees occupying their organizational structure positions are the very same individuals  
10 for both KCP&L and GMO.<sup>9</sup> This is not surprising, because GMO has no employees.<sup>10</sup>

11 **Q. WHY DO YOU SAY THAT KCP&L AND GMO ARE INDISTINGUISHABLE IN**  
12 **TERMS OF PERSONNEL AND OPERATIONS?**

13 A. Because GMO's properties and businesses are operated and managed by KCP&L  
14 employees,<sup>11</sup> the very same employees who manage and operate KCP&L's properties and  
15 business, and do so on a combined basis.<sup>12</sup> KCP&L is GMO's provider of construction,  
16 planning and engineering, O&M, billing, customer, and A&G services as reported to the  
17 FERC by KCP&L and GMO.<sup>13</sup>

18 **Q. DOES THIS COMMON OPERATION ALSO ENCOMPASS THE OPERATION OF**  
19 **INDIVIDUAL GENERATION RESOURCES OF KCP&L AND GMO?**

<sup>7</sup> Page 105, 2017 KCP&L Form 1; page 105, 2017 GMO Form 1.

<sup>8</sup> Page 104, 2017 KCP&L Form 1; page 104, 2017 GMO Form 1; see also pages 10-11, 2017 GPE/KCP&L Form 10-K.

<sup>9</sup> Response to Staff Question 0012, Organization Chart dated February 2018.

<sup>10</sup> ER-2018-0146 Ives Direct, page 6, line 3; pages 24 and 107, 2017 GPE/KCP&L Form 10-K.

<sup>11</sup> Pages 24 and 107, 2017 GPE/KCP&L Form 10-K.

<sup>12</sup> ER-2018-0146 Ives Direct, page 5, line 9 to page 6, line 2; ER-2018-0145 Ives Direct, page 4, lines 3-19.

<sup>13</sup> Page 429, 2017 KCP&L Form 1; page 429, 2017 GMO Form 1; See Schedules KRP-2 and KRP-3.

1 A. Yes. KCP&L and GMO state that they own and/or contract for generation resources on a  
2 combined basis<sup>14</sup> and that these combined generation resources are centrally operated and  
3 dispatched from a single control center.<sup>15</sup> The KCPL/GMO organization chart reflects this  
4 fact, showing that there is single Vice President-Generation under whom in direct line are (1)  
5 directors of sales & services, engineering, energy resource management, and generation and  
6 (2) stations managers for each of the generating stations of KCP&L and GMO with no  
7 distinction regarding ownership.<sup>16</sup>

8 **Q. WHAT ARE THE FACTORS THAT SUPPORT A CORPORATE POLICY OF**  
9 **CONSOLIDATION OF TWO UTILITY OPERATING SUBSIDIARIES?**

10 A. There are three factors, all of which derive ultimately from the regulatory authority of the  
11 Commission. The first factor is the economies of scale that result from consolidation. There  
12 are considerable cost savings that can be achieved through consolidation of the planning,  
13 construction, and operation of facilities and non-facilities-based services. The second is the  
14 reduction in regulatory burden on the utility subsidiaries, the parties, and the Commission.  
15 The third is the reduction or elimination of cost and rate discrimination between otherwise  
16 similarly situated customers of the two subsidiaries.

17 **Q. WHAT ARE YOUR CONCLUSIONS REGARDING THE SEPARATE COST**  
18 **STUDIES AND TARIFF RATES OF KCP&L AND GMO?**

19 A. I have two conclusions. Given the fact that KCP&L and GMO are operated on consolidated  
20 basis, separate cost of service studies result in arbitrary cost of service distinctions between  
21 similarly situated customers. Because the tariff rate schedules of KCP&L and GMO are based

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<sup>14</sup> ER-2018-0146 Ives Direct, page 5, lines 9-20; ER-2018-0145 Ives Direct, page 4, lines 3-14

<sup>15</sup> Responses to OPC Questions 5010 and 5019.

<sup>16</sup> Response to Staff Question 0012, Organization Chart dated February 2018, 4<sup>th</sup> unnumbered page.

1 the separate cost of service studies, the tariff rate schedules in turn result in arbitrary  
2 distinctions between similarly situated customers.

3 **Q. PLEASE EXPLAIN WHY SEPARATE COST OF SERVICE STUDIES FOR**  
4 **KCP&L AND GMO RESULT IN ARBITRARY COST OF SERVICE**  
5 **DISTINCTIONS BETWEEN SIMILARY SITUATED CUSTOMERS.**

6 A. The production, transmission and distribution facilities that are analyzed in the separate costs  
7 studies of KCP&L and GMO were at a time in the past owned and operated as standalone  
8 utilities. As I explained above, however, today those formerly standalone facilities are  
9 operated as a single consolidated electric utility operation. Despite the consolidated operation,  
10 the separate cost studies result in significantly different unit costs for similarly situated  
11 customers. For example, the customer, energy and demand unit costs of a residential customer  
12 of KCP&L are, respectively, \$17.43, \$0.0226 and \$0.1131,<sup>17</sup> while the customer, energy and  
13 demand unit costs of residential customer of GMO are, respectively, \$14.50, \$0.0264 and  
14 \$0.0764.<sup>18</sup> These unit cost differences between residential customers are not the result of  
15 either the cost-causative characteristics of the customers or the cost characteristics of the  
16 facilities serving them. Rather they are simply the result of arbitrarily assigning one portions  
17 of the consolidated production, transmission and distribution plant to KCP&L customers and  
18 another portion to GMO customers, based on nothing more than separate ownership and  
19 operating structures that no longer exist.

20 **Q. WHAT ARE YOUR RECOMMENDATIONS REGARDING THE**  
21 **CONSOLIDATED OPERATION OF KCP&L AND GMO?**

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<sup>17</sup> ER-2018-0145: Miller Direct, Schedule MEM-2; See Schedule KRP-4.

<sup>18</sup> ER-2018-0146: Miller Direct, Schedule MEM-5. See Schedule KRP-5.

1 A. My recommendations to the Commission are that it direct KCP&L/GMO to reflect the fact  
2 of consolidated operation in a single cost study to be conducted before the next rate case and  
3 to file a consolidated rate design in the next rate proceedings.

4 **Q. REGARDING YOUR RECOMMENDATION OF A CONSOLIDATED COST OF**  
5 **SERVICE STUDY, HAVE YOU FOUND ANY METHODOLOGICAL ISSUES WITH**  
6 **THE COST OF SERVICE STUDIES IN THIS PROCEEDING?**

7 A. Yes. There are issues with the reasonableness of (1) the accounting for AMI meters, (2) the  
8 distribution demand allocation methodology, and (3) the production cost allocation  
9 methodology. My response to the specifics of the cost studies will be reserved for rebuttal.

10 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

11 A. Yes.

PCMG and Associates LLC

**KARL RICHARD PAVLOVIC, Ph.D.**

*Education*

Purdue University – MA and Ph.D. in Philosophy

Karl-Ruprecht Universität, Heidelberg, Germany – graduate study

Yale University – BA in Philosophy

*Positions*

Senior Consultant – PCMG and Associates	2015-Present
Senior Consultant – Snavely King Majoros and Associates	2010-2014
Director – FTI Consulting	2008-2010
President – DOXA, Inc	1994-2008
Partner – Snavely King and Associates	1983-1994
Assistant Professor – University of Florida-Gainesville	1978-1983

*Professional Experience*

Dr. Pavlovic provides clients with economic and policy analyses of commercial operations and expert testimony in support of litigation, negotiation and strategic planning. His analyses and testimony are distinguished by systematic articulation and testing of assumptions, thorough evaluation of data, innovative application of statistical tools and economic principles, and clarity and precision of presentation. Dr. Pavlovic has provided expert testimony on the operations, costs and revenues of gas and electric utilities, the impacts of restructuring wholesale and retail electric markets, effects of mergers, the operation and competitiveness of petroleum and electric markets, the market valuation of crude oil, electric and gas reliability, and the performance of energy efficiency, renewable energy, and peak reduction programs.

Major projects directed by Dr. Pavlovic have included: analytical assistance to counsel and testimony on all aspects of the restructuring of wholesale and retail electric markets in the Eastern Interconnection; technical representation of the District of Columbia People's Counsel on the DC PSC's Pepco Productivity Improvement Working Group and various PJM working groups; impact evaluation study of pilot energy efficiency and renewable energy programs in the District of Columbia; analysis of petroleum markets, expert testimony, and coordination of technical testimony in the Trans-Alaska Pipeline quality bank litigation; Independent Technical Review of the economic models used by the US Army Corps of Engineers for the Ohio River System Investment Plan; assistance to a major independent telephone company in the formulation and implementation of corporate strategic plans, applications for long-distance authority, and settlement negotiations with major domestic and foreign carriers.

By education and professional experience Dr. Pavlovic has expertise in formal and mathematical logic, statistics, economics, financial analysis, econometrics, and computer modeling. With 33 years' experience as a consultant and expert witness, Dr. Pavlovic has in-depth knowledge of

## PCMG and Associates LLC

commercial and industrial operations in the energy, transportation, and telecommunications industries and is familiar with a wide range of experimental and investigative methods in science and engineering.

### *References*

#### Proceedings before the District of Columbia Public Service Commission

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#### Proceedings before the Alberta Utilities Commission

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Proceedings before the Louisiana Public Service Commission

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Proceedings before the Massachusetts Department of Public Utilities

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Proceedings before the Maine Public Service Commission

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Proceedings before the Pennsylvania Public Service Commission

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Proceedings Before the Illinois Commerce Commission

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**PCMG and Associates LLC**

***Regulatory Projects and Appearances***

1. In re: Rate Applications of Kansas City Power & Light – Missouri and Kansas City Power & Light – Greater Missouri Operations (2018) – (Appearance: consolidated operations, cost of service and rate design on behalf of the Missouri Office of Public Counsel)  
MO Public Service Commission Case Nos. ER-2018-0145 and ER-2018-0146
2. In re: The Application of Potomac Electric Power Company for Adjustments to Its Retail Rates for the Distribution of Electric Energy (2018) – (Appearance: cost of service and rate design on behalf of the Maryland Office of People’s Counsel)  
MD Public Service Commission Case No. 9472
3. In re: Mid-Atlantic Interstate Transmission, L.L.C. 2018 Transmission Formula Rate Protocol Filings (2018) - (Analysis and Advice to Counsel: accounting)  
Federal Energy Regulatory Commission Docket ER17-211-000
4. In re: The Gas Company d/b/a Hawaii Gas Application for Approval of Rate Increases and Revised Rate Schedules and Rules (2017) - (Appearance: cost of service and rate design on behalf of the Hawaii Division of Consumer Advocacy)  
HI Public Utilities Commission Docket No. 2017-0105
5. In re: Montana-Dakota Utilities Co., Application to Increase Natural Gas Rates (2017) - (Appearance: cost of service and rate design on behalf of the North Dakota Public Service Commission Staff)  
ND Public Service Commission Case No. PU-12-813
6. In re: The Application of Delmarva Power and Light Company for Adjustments to Its Retail Rates for the Distribution of Electric Energy (2017) – (Appearance: cost of service and rate design on behalf of the Maryland Office of People’s Counsel)  
MD Public Service Commission Case No. 9455
7. In re: Petition of NSTAR Gas Company d/b/a Eversource Energy for Approval of its 2016 Gas System Enhancement Plan Reconciliation Filing (2017) - (Appearance: prudence/used and useful and plant accounting on behalf of the Massachusetts Attorney General Office of Ratepayer Advocacy)  
MA Department of Public Utilities Docket No. D.P.U. 17-GREC-06
8. In re: Petition of Bay State Gas Company d/b/a Columbia Gas of Massachusetts for Approval of its 2016 Gas System Enhancement Plan Reconciliation Filing (2017) - (Appearance: prudence/used and useful and plant accounting on behalf of the Massachusetts Attorney General Office of Ratepayer Advocacy)  
MA Department of Public Utilities Docket No. D.P.U. 17-GREC-05
9. In re: In the matter of the application of Columbia Gas of Maryland, Inc. for Authority to Increase Rates and Charges (2017) - (Appearance: cost of service and rate design on behalf of the Maryland Office of People’s Counsel)  
MD Public Service Commission Case No. 9447



**PCMG and Associates LLC**

10. In re: PJM Interconnection, L.L.C. - PECO Energy Company Transmission Formula Rate Application (2017) - (Analysis and Advice to Counsel: accounting)  
Federal Energy Regulatory Commission Docket ER17-1519-000
11. In re: Northern Illinois Gas Company d/b/a Nicor Gas Company Proposed General Increase in Gas Rates (2017) - (Appearance: prudence/used and useful and plant accounting re. accelerated asset replacement program on behalf of the Illinois Citizens Utility Board)  
IL Commerce Commission Docket No. 17-0124
12. In re: The Application of Potomac Electric Power Company for Adjustments to Its Retail Rates for the Distribution of Electric Energy (2017) - (Appearance: cost of service and rate design on behalf of the Maryland Office of People's Counsel)  
MD Public Service Commission Case No. 9443
13. In re: PJM Interconnection, L.L.C. - Rockland Electric Company Transmission Rate Application (2017) (Analysis and Advice to Counsel: accounting issues on behalf of the New Jersey Division of Rate Counsel)  
Federal Energy Regulatory Commission Docket ER17-856-000
14. In re: PJM Interconnection, L.L.C. - Mid-Atlantic Interstate Transmission, L.L.C. Transmission Formula Rate Application (2016) - (Analysis and Advice to Counsel: accounting issues on behalf of the Pennsylvania Office of Consumer Advocate)  
Federal Energy Regulatory Commission Docket ER17-211-000
15. In re: The Application of Delmarva Power and Light Company for Adjustments to Its Retail Rates for the Distribution of Electric Energy (2016) – (Appearance: cost of service and rate design on behalf of the Maryland Office of People's Counsel)  
MD Public Service Commission Case No. 9424
16. In re: The Application of Potomac Electric Power Company for Adjustments to Its Retail Rates for the Distribution of Electric Energy (2016) – (Appearance: cost of service and rate design on behalf of the Maryland Office of People's Counsel)  
MD Public Service Commission Case No. 9418
17. In re: Petition of Fitchburg Gas and Electric Light Company d/b/a Unitil for Approval of its 2015 Gas System Enhancement Plan Reconciliation Filing (2016) - (Analysis and Advice to Counsel: prudence/used and useful and plant accounting on behalf of the Massachusetts Attorney General Office of Ratepayer Advocacy)  
MA Department of Public Utilities Docket No. D.P.U. 16-GREC-01

**PCMG and Associates LLC**

18. In re: Petition of Bay State Gas Company d/b/a Columbia Gas of Massachusetts for Approval of its 2015 Gas System Enhancement Plan Reconciliation Filing (2016) - (Appearance: prudence/used and useful and plant accounting on behalf of the Massachusetts Attorney General Office of Ratepayer Advocacy)  
MA Department of Public Utilities Docket No. D.P.U. 16-GREC-05
19. In re: Petition for Approval of Gas Infrastructure Contract Between Public Service Company of New Hampshire d/b/a Eversource Energy and Algonquin Gas Transmission, LLC (2016) - (Appearance: compliance with statutes and regulations, prudence, cost/benefit, and ratemaking on behalf of the New Hampshire Office of Consumer Advocate)  
NH Public Utilities Commission Docket No. DE 16-241
20. In re: Central Maine Power Company, Annual Compliance Filing and Price Change (2016) - (Analysis and Advice to Counsel: tax normalization regulatory asset on behalf of the Maine Office of the Public Advocate)  
ME Public Service Commission Docket No. 2016-00035
21. In re: Bulletin 2015-10 Generic Proceeding to Establish Parameters for the Next Generation PBR Plans (2016) - (Appearance: productivity adjustments/performance based ratemaking on behalf of the Alberta Utilities Consumer Advocate)  
Alberta Utilities Commission Proceeding 20414
22. In re: Emera Maine, Proposed Rate Increase in Rates (2016) - (Analysis and Advice to Counsel: evaluation of management audit of implementation of Customer Information System on behalf of the Maine Office of the Public Advocate)  
ME Public Service Commission Docket No. 2015-00360
23. In re: The Merger of the Southern Company and AGL Resources Inc.- Joint Application of the Southern Company, AGL Resources Inc., and Pivotal Utility Holdings, Inc., d/b/a Elkton Gas (2015-2016) - (Appearance: earnings, synergy savings, rates, operations, supply procurement, safety, and reliability on behalf of the Maryland Office of People's Counsel)  
MD Public Service Commission Case No. 9404
24. In re: Petition of Bay State Gas Company d/b/a Columbia Gas of Massachusetts for Approval of Firm Transportation Agreements with Millennium Pipeline Company, LLC (2015-2016) - (Analysis, Advice to Counsel, and Assistance on Brief: compliance with gas supply plan, rates, and reliability on behalf of the Massachusetts Attorney General Office of Ratepayer Advocacy)  
MA Department of Public Utilities Docket No. D.P.U. 15-142

**PCMG and Associates LLC**

25. In re: Petition of Boston Gas Company and Colonial Gas Company d/b/a National Grid for Approval of Precedent Agreements with Millennium Pipeline Company, LLC (2015-2016) - (Analysis, Advice to Counsel, and Assistance on Brief: compliance with gas supply plan, rates, and reliability on behalf of the Massachusetts Attorney General Office of Ratepayer Advocacy)  
MA Department of Public Utilities Docket No. D.P.U. 15-130
26. In re: Petition of Boston Gas Company and Colonial Gas Company d/b/a National Grid for Approval of Agreements for LNG or Liquefaction Services with GDF Suez Gas NA, LLC; Northeast Energy Center, LLC; Gaz Metro LNG, L.P.; and National Grid LNG (2015-2016) - (Analysis and Advice to Counsel: compliance with gas supply plan, rates, and reliability on behalf of the Massachusetts Attorney General Office of Ratepayer Advocacy)  
MA Department of Public Utilities Docket No. D.P.U. 15-129
27. In re: Columbia Gas of Massachusetts CY2014 Targeted Infrastructure Reinvestment Factor Compliance Filing (2015) - (Appearance: PBR tracker design/rates, prudence/used and useful, plant accounting on behalf of the Massachusetts Attorney General Office of Ratepayer Advocacy)  
MA Department of Public Utilities Docket No. D.P.U. 15-55
28. ENMAX Energy Corporation (EEC) 2015-2016 Regulated Rate Option Non-Energy Tariff Application (2015-2016) - (Appearance: cost allocation, rate design, non-energy risk on behalf of the Alberta Utilities Consumer Advocate)  
Alberta Utilities Commission Proceeding 20480
29. In the Matter of the Merger of Exelon Corporation and Pepco Holdings, Inc. (2014) - (Advice to Counsel: impact on customers on behalf of the New Jersey Division of Rate Counsel)  
NJ Board of Public Utilities BPU Docket No. EM1406
30. In re: Application of Baltimore Gas and Electric Company For Adjustments To Its Electric and Gas Base Rates (2014) (Analysis and Advice to Counsel in Settlement: earnings, investment tracker, cost allocation and rate design on behalf of the Maryland Office of People's Counsel)  
MD Public Service Commission Case No. 9355
31. In re: Columbia Gas of Massachusetts CY2013 Targeted Infrastructure Reinvestment Factor Compliance Filing (2014) - (Appearance: PBR tracker design/rates, prudence/used and useful, plant accounting on behalf of the Massachusetts Attorney General Office of Ratepayer Advocacy)  
MA Department of Public Utilities Docket No. D.P.U. 14-83

**PCMG and Associates LLC**

32. In re: Potential Business Combination of Entergy Louisiana, LLC and Entergy Gulf States Louisiana, L.L.C. (2014-2015) - (Analysis and Advice to Counsel: impact on rates and consolidation of rates on behalf of the Louisiana Public Service Commission Staff)  
LA Public Service Commission Docket No.U-33244
33. In the Matter of the Application of Ohio Power Company to Adopt a Final Implementation Plan for the Retail Stability Rider (2014) - (Analysis and Advice to Counsel: rate design)  
OH Public Utilities Commission Case No. 14-1186-EL-RDR
34. In re: Examination of Long-Term Natural Gas Hedging Proposals (2014-2015 ) - (Analysis and Advice to Counsel: natural gas procurement on behalf of the Louisiana Public Service Commission Staff)  
LA Public Service Commission Docket No.R-32975-LPSC, ex parte
35. In re: 2013 Integrated Resource Planning Process for Southwestern Electric Power Company Pursuant to General Order Dated April, 20, 2012 (2014-2015 - (Analysis and Advice to Counsel: IRP design and evaluation on behalf of the Louisiana Public Service Commission Staff)  
LA Public Service Commission Docket No.I-33013 SWEPCO, ex parte
36. In the Matter of the Application of Columbia Gas of Maryland, Inc. for Authority to Adopt an Infrastructure Replacement Surcharge Mechanism (2013-2014) - (Appearance: PBR tracker design/rates, prudence/used and useful, plant accounting on behalf of the Maryland Office of People's Counsel)  
MD Public Service Commission Case No. 9332
37. In the Matter of the Application of Baltimore Gas and Electric Company for Approval of a Gas System Strategic Infrastructure Development and Enhancement Plan and Accompanying Cost Recovery Mechanism (2013-2014) - (Appearance: PBR tracker design/rates, prudence/used and useful, plant accounting on behalf of the Maryland Office of People's Counsel)  
MD Public Service Commission Case No. 9331
38. In the Matter of the Application of Delmarva Power & Light Company for an Increase in Electric Base Rates and Miscellaneous Tariff Changes (2013-2014) - (Appearance: earnings, investment tracker design/rates, cost allocation and rate design on behalf of the Delaware Public Service Commission Staff)  
DE Public Service Commission Docket No. 13-115
39. In the Matter of the Application of Northern States Power Company for Authority to Increase Rates for Electric Service in North Dakota (2013) - (Appearance: cost allocation and rate design on behalf of the North Dakota Public Service Commission Staff)  
ND Public Service Commission Case No. PU-12-813

PCMG and Associates LLC

40. In the Matter of the Application of Columbia Gas of Maryland, Inc. for Authority to Increase Rates and Charges (2013) - (Appearance: expense tracker design/rates and evaluation on behalf of the Maryland Office of People's Counsel)  
MD Public Service Commission Case No. 9316
41. In the Matter of the Application of Baltimore Gas and Electric Company for Adjustment in its Electric and Gas Base Rates (2012) - (Appearance: earnings, investment tracker design/rates, cost allocation and rate design on behalf of the Maryland Office of People's Counsel)  
MD Public Service Commission Case No. 9299
42. In the Matter of the Application of Delmarva Power & Light Company for an Increase in Electric Base Rates and Miscellaneous Tariff Changes (2012) - (Appearance: earnings, investment tracker design/rates, cost allocation and rate design on behalf of the Delaware Public Service Commission Staff)  
DE Public Service Commission Docket No. 11-528
43. ENMAX Energy Corporation (EEC) 2012-2014 Regulated Rate Option Non-Energy Tariff Application (2012-2013) - (Analysis and Advice to Counsel: rate design and non-energy risk on behalf of the Alberta Utilities Consumer Advocate)  
Alberta Utilities Commission Application #1608745 Proceeding 2069
44. In the Matter of the Petition of Atlantic City Electric Company for Approval of Amendments to Its Tariff to Provide for an Increase in Rates and Charges for Electric Service Pursuant to *N.J.S.A. 48:2-21* and *N.J.S.A. 48:2-21.1* and for Other Appropriate Relief (2011) - (Analysis and Advice to Counsel: depreciation on behalf of the New Jersey Division of Rate Counsel)  
NJ Board of Public Utilities Docket No. ER11080469
45. In the Matter of the Application of the Potomac Electric Power Company for Authority to Increase Existing Retail Rates and Charges for Electric Distribution Service (2011) - (Appearance: investment tracker design/rates, cost allocation and rate design on behalf of the People's Counsel for the District of Columbia)  
D.C. Public Service Commission Formal Case No. 1087
46. Electric Transmission Formula Rate Annual Informational Filing of Central Maine Power Company (2011) - (Advice to Counsel: formula transmission rates, cost allocation and rate design on behalf of the Maine Attorney General)  
Federal Energy Regulatory Commission Docket No. ER09-934-000 (2011)
47. Electric Transmission Formula Rate Annual Informational Filing of Bangor Hydro Electric Company (2011) - (Analysis, Report and Advice to Counsel: formula rate on behalf of the Massachusetts Attorney General)  
Federal Energy Regulatory Commission Docket No. ER09-938-000

**PCMG and Associates LLC**

48. Pennsylvania Public Utility Commission Office of Consumer Advocate Office of Small Business Advocate v. City of Bethlehem – Bureau of Water (2011) - (Appearance: cost allocation and rate design on behalf of the Pennsylvania Office of Consumer Advocate)  
Pennsylvania PUC Docket Nos. R-2011-2244756, C-2011-2246910, and C-2011-2248241
49. Southern California Edison Company Transmission Owners Tariff (2011) - (Analysis and Advice to Counsel: depreciation on behalf of M-S-R Public Power Agency)  
Federal Energy Regulatory Commission Docket No. ER11-2061-000
50. In the Matter of the Petition of Kansas City Power & Light Company for Determination of the Ratemaking Principles and Treatment that Will Apply to the Recovery in Rates of the Cost to be Incurred by KCP&L for Certain Electric Generation Facilities under K.S.A. 66-1239 (2011) - (Appearance: advance determination of prudence on behalf of the Kansas Citizens' Utility Ratepayer Board)  
Kansas Corporation Commission Docket No. 11-KCPE-581-PRE
51. Midwest Independent Transmission System Operator, Inc., and Ameren Illinois Company (2011) - (Analysis and Advice to Counsel: depreciation on behalf of the Wholesale Distribution Service Customer Group)  
Federal Energy Regulatory Commission Docket No. ER11-2788-000
52. Electric Generation Plant Valuation Study (2010-2012) - (Analysis: generation plant valuation)  
California Department of Water Resources

**TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES**

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	<b>Non-power Goods or Services Provided by Affiliated</b>			
2	Common use facilities	GMO	922	2,593,571
3	Integration costs	HLDCO	426.5	14,375,826
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20	<b>Non-power Goods or Services Provided for Affiliate</b>			
21	Construction work in progress	GMO	107	18,920,634
22	Retirements	GMO	108	3,462,192
23	Undistributed stores expense	GMO	163	2,765,591
24	Fleet, overhead and tool clearing	GMO	184	12,408,666
25	Payroll taxes	GMO	408	4,339,654
26	Community services and donations	GMO	426.1	1,392,089
27	Civic and political expenses	GMO	426.4	316,946
28	Generation supervision and engineering	GMO	500	847,721
29	Fuel	GMO	501	2,555,591
30	Steam expense	GMO	502	4,605,759
31	Electric expense	GMO	505	2,232,644
32	Miscellaneous steam power	GMO	506	1,587,975
33	Generation maintenance supervision & engineering	GMO	510	1,441,802
34	Maintenance of structures	GMO	511	788,070
35	Maintenance of boiler plant	GMO	512	2,593,329
36	Maintenance of electric plant	GMO	513	665,693
37	Generation expense	GMO	548	731,077
38	Miscellaneous power generation expense	GMO	549	284,278
39	Other generation mnt. supervision & engineering	GMO	551	337,111
40	Maintenance of generating & electric equipment	GMO	553	915,279
41	System control & load dispatching	GMO	556	646,440
42	Other power supply expense	GMO	557	291,621
1	<b>Non-power Goods or Services Provided by Affiliated</b>			
2				

**TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES**

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
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20	<b>Non-power Goods or Services Provided for Affiliate</b>			
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22	Transmission operating supervision & engineering	GMO	560	630,010
23	Transmission load dispatching	GMO	561	191,928
24	Transmission station equipment	GMO	562	541,635
25	Miscellaneous transmission expense	GMO	566	702,111
26	Maintenance of station equipment	GMO	570	419,477
27	Distribution operations supervision & engineering	GMO	580	2,866,100
28	Overhead line expense	GMO	583	1,313,198
29	Underground line expense	GMO	584	460,101
30	Meter expense	GMO	586	1,581,130
31	Miscellaneous distribution expense	GMO	588	5,937,880
32	Maintenance of station equipment	GMO	592	287,874
33	Maintenance of overhead lines	GMO	593	2,310,871
34	Maintenance of underground lines	GMO	594	588,669
35	Maintenance of street lighting & signal systems	GMO	596	252,890
36	Maintenance of misc. distribution plant	GMO	598	884,577
37	Meter reading	GMO	902	1,482,734
38	Customer records and collections	GMO	903	5,550,624
39	Miscellaneous customer accounts	GMO	905	305,402
40	Customer assistance	GMO	908	827,879
41	Miscellaneous customer service & information exp	GMO	910	545,104
42	Selling expense	GMO	912	299,632
1	<b>Non-power Goods or Services Provided by Affiliated</b>			
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**TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES**

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
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20	<b>Non-power Goods or Services Provided for Affiliate</b>			
21	Administrative and general salaries	GMO	920	15,003,185
22	Office supplies and expense	GMO	921	2,614,979
23	Common use facilities	GMO	922	16,281,109
24	Outside services	GMO	923	3,515,108
25	Employee benefits	GMO	926	10,609,959
26	Regulatory expense	GMO	928	469,296
27	Miscellaneous general expense	GMO	930	1,205,282
28	Rent	GMO	931	1,705,283
29	General maintenance	GMO	935	3,414,635
30	Administrative & general salaries	HLDCO	920	4,664,848
31	Payroll taxes	HLDCO	408	347,371
32	Office supplies and expenses	HLDCO	921	5,523,602
33	Employee benefits	HLDCO	926	2,389,127
34	Common use facilities	HLDCO	922	296,480
35	Common use facilities	KCREC	922	253,370
36	Non-utility operations	KCREC	417.1	3,113,769
37	Administrative & general salaries	KLT	920	527,189
38	Construction work in progress	Transource Miissouri, LLC	107	1,821,819
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Name of Respondent Kansas City Power & Light Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/18/2018	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

**Schedule Page: 429 Line No.: 2 Column: a**

Applies to lines 1-42:

Assets belonging to one affiliate may be used by another affiliate. The billing for common use property is based on the depreciation or amortization expense of the underlying asset and a rate of return applied to the net plant. The total cost is then allocated on an applicable allocation factor.

Affiliate transactions for goods and services are captured and billed based on the operating unit of the account code. Goods and services related to one affiliate are direct billed to the benefiting affiliate. Goods and services related to more than one affiliate are allocated on a relevant cost driver determined by the type of cost and the benefiting affiliate or if costs were general in nature on a general allocator.

**TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES**

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	<b>Non-power Goods or Services Provided by Affiliated</b>			
2	Construction work in progress	KCP&L	107	18,920,634
3	Retirements	KCP&L	108	3,462,192
4	Undistributed stores expense	KCP&L	163	2,765,591
5	Fleet, overhead and tool clearing	KCP&L	184	12,406,666
6	Payroll taxes	KCP&L	408	4,339,654
7	Community services and donations	KCP&L	426.1	1,392,089
8	Civic and political expenses	KCP&L	426.4	316,946
9	Generation supervision and engineering	KCP&L	500	847,721
10	Fuel	KCP&L	501	2,555,591
11	Steam expense	KCP&L	502	4,605,759
12	Electric expense	KCP&L	505	2,232,644
13	Miscellaneous steam power	KCP&L	506	1,587,975
14	Generation maintenance supervision & engineering	KCP&L	510	1,441,802
15	Maintenance of structures	KCP&L	511	788,070
16	Maintenance of boiler plant	KCP&L	512	2,593,329
17	Maintenance of electric plant	KCP&L	513	665,693
18	Generation expense	KCP&L	548	731,077
19	Miscellaneous power generation expense	KCP&L	549	284,278
20	<b>Non-power Goods or Services Provided for Affiliate</b>			
21	Non-utility operations	GREC	417.1	1,288,341
22	Common use facilities	KCP&L	922	2,593,571
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1	<b>Non-power Goods or Services Provided by Affiliated</b>			
2	Other generation mtc. supervision & engineering	KCP&L	551	337,111

**TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES**

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
3	Maintenance of generating & electric equipment	KCP&L	553	915,279
4	System control & load dispatching	KCP&L	556	646,440
5	Other power supply expenses	KCP&L	557	291,621
6	Transmission operating supervision & engineering	KCP&L	560	630,010
7	Transmission load dispatching	KCP&L	561	191,928
8	Transmission station expenses	KCP&L	562	541,635
9	Miscellaneous transmission expense	KCP&L	566	702,111
10	Maintenance of station equipment	KCP&L	570	419,477
11	Distribution operations supervision & engineering	KCP&L	580	2,866,100
12	Overhead line expense	KCP&L	583	1,313,198
13	Underground line expense	KCP&L	584	460,101
14	Meter expense	KCP&L	586	1,581,130
15	Miscellaneous distribution expense	KCP&L	588	5,937,880
16	Maintenance of station equipment	KCP&L	592	287,874
17	Maintenance of overhead lines	KCP&L	593	2,310,871
18	Maintenance of underground lines	KCP&L	594	588,669
19	Maintenance of street lighting & signal systems	KCP&L	596	252,890
20	<b>Non-power Goods or Services Provided for Affiliate</b>			
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1	<b>Non-power Goods or Services Provided by Affiliated</b>			
2	Maintenance of misc. distribution plant	KCP&L	598	884,577
3	Meter reading	KCP&L	902	1,482,734
4	Customer records and collections	KCP&L	903	5,550,624

**TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES**

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
5	Miscellaneous customer accounts	KCP&L	905	305,402
6	Customer assistance	KCP&L	908	827,879
7	Miscellaneous customer service & information exp	KCP&L	910	545,104
8	Selling expense	KCP&L	912	299,632
9	Administrative and general salaries	KCP&L	920	15,003,185
10	Office supplies and expense	KCP&L	921	2,614,979
11	Common use facilities	KCP&L	922	16,281,109
12	Outside services	KCP&L	923	3,515,108
13	Employee benefits	KCP&L	926	10,609,959
14	Regulatory expense	KCP&L	928	469,296
15	Miscellaneous general expense	KCP&L	930	1,205,282
16	Rent	KCP&L	931	1,705,283
17	General maintenance	KCP&L	935	3,414,635
18	Integration costs	HLDCO	426	6,978,453
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20	<b>Non-power Goods or Services Provided for Affiliate</b>			
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Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
KCP&L Greater Missouri Operations Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/18/2018	2017/Q4
FOOTNOTE DATA			

**Schedule Page: 429 Line No.: 2 Column: a**

Note applies to lines 1-22

Affiliate transactions for goods and services were billed from KCP&L at cost. Goods and services related to one affiliate were direct billed based on the owner of the charge. When a good or service was related to more than one affiliate, the cost was allocated to the affiliates on a relevant cost driver determined by the type of cost and the benefiting affiliate or if the costs were general in nature on a general allocator.

**Schedule Page: 429 Line No.: 22 Column: a**

Assets belonging to GMO may be used by another affiliate. The billing for common use property is based on the depreciation or amortization expense of the underlying asset and a rate of return applied to the net plant. The total cost is then allocate on an applicable allocation factor.